


2008

## Finance 2008-09

UNO Office of Institutional Effectiveness  
*University of Nebraska at Omaha*

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## Finance 2008-09

Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**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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Institution: University of Nebraska at Omaha (181394)

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**Finance - Public institutions****Form Version****Finance - Public Institutions**

**The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2007-08. Please indicate in which version you will report finance data:**

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

**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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Institution: University of Nebraska at Omaha (181394)

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**Finance - Public institutions****General Information****Finance - Public Institutions (unaligned form)**

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, 2008.)

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 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

**You may use the space below to provide context for the data you've reported above.**

The image shows a large, empty rectangular box with a thin black border. On the right side of the box, there is a vertical scroll bar with a small upward-pointing arrow at the top and a downward-pointing arrow at the bottom. The box is currently empty, suggesting it is a placeholder for data that is not visible on this page.

Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**Part A - Statement of Net Assets****Fiscal Year 2008****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	82,548,252	43,311,000
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	233,449,734	189,529,648
03	<u>Accumulated depreciation</u> (enter as a positive amount)	68,694,922	66,118,267
31	<u>Capital assets</u> Net of depreciation	164,754,812	
04	Other noncurrent assets <b>(CV)</b> <b>CV=[A05-(A02-A03)]</b>	30,703,823	17,197,838
05	Total noncurrent assets	195,458,635	140,609,219
06	Total assets <b>(CV)</b> <b>CV=(A01+A05)</b>	⚠ 278,006,887	183,920,219
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	3,609,117	2,336,240
08	Other <u>current liabilities</u> <b>(CV)</b> <b>CV=(A09-A07)</b>	27,175,380	23,149,616
09	Total current liabilities	30,784,497	25,485,856
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	92,089,778	21,758,317
11	Other noncurrent liabilities <b>(CV)</b> <b>CV=(A12-A10)</b>	5,122,311	4,503,792
12	Total noncurrent liabilities	97,212,089	26,262,109
13	Total liabilities <b>(CV)</b> <b>CV=(A09+A12)</b>	⚠ 127,996,586	51,747,965
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	107,173,461	99,536,433
15	<u>Restricted-expendable</u>	25,906,918	17,468,124
16	<u>Restricted-nonexpendable</u>	778,210	833,543
17	<u>Unrestricted</u> <b>(CV)</b> <b>CV=[A18-(A14+A15+A16)]</b>	16,151,712	14,334,154

18	Total Net assets (CV) CV=(A06-A13)	150,010,301	132,172,254
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CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

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Institution: University of Nebraska at Omaha (181394)

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**Part A - Plant, Property, and Equipment**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	<u>Land &amp; land improvements</u>	15,004,646		0	15,004,646
22	<u>Infrastructure</u>	4,624,959	818,821	0	5,443,780
23	<u>Buildings</u>	140,300,791	589,446	0	140,890,237
24	<u>Equipment</u>	22,434,378	2,713,870	3,529,247	21,619,001
25	Art and <u>library collections</u>			0	
26	Property obtained under <u>capital leases</u> (if not included in equipment)			0	
27	<u>Construction in progress</u>	7,164,874	43,327,195	0	50,492,069
28	<u>Accumulated depreciation</u>	66,118,267	5,998,389	3,421,734	68,694,922

**CV = (Beginning Balance + Additions - Ending Balance)**

You may use the space below to provide context for the data you've reported above.



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**Part B - Revenues and Other Additions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	54,109,482	<b>50,633,379</b>
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	6,342,379	<b>7,529,814</b>
03	State operating grants and contracts	3,477,343	<b>3,400,479</b>
04	Local/private operating grants and contracts	3,644,305	<b>2,722,970</b>
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts &amp; allowances</u>	19,702,739	<b>18,101,105</b>
06	<u>Sales &amp; services of hospitals,</u> after deducting <u>patient contractual allowances</u>		<b>0</b>
07	<u>Independent operations</u>		<b>0</b>
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	9,165,805	<b>9,054,234</b>
09	Total operating revenues	96,442,053	<b>91,441,981</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2008****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<b><u>Nonoperating Revenues</u></b>			
10	Federal appropriations		0
11	State appropriations	58,993,549	57,309,900
12	Local appropriations, education district taxes, & similar support		20,312
<b><u>Grants-Nonoperating</u></b>			
13	Federal nonoperating grants	7,146,895	6,008,146
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	11,015,953	7,553,695
17	Investment income	3,205,958	2,430,481
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	3,668,021	71,002
19	Total nonoperating revenues	84,030,376	73,393,536

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**Part B - Revenues and Other Additions**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	10,259,583	3,268,074
21	Capital grants & gifts		0
22	Additions to permanent endowments		0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	10,259,583	3,268,074
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	190,732,012	168,103,591

**CV = Calculated Value**

You may use the space below to provide context for the data you've reported above.

Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**Part C - Expenses and Other Deductions**

**Fiscal Year 2008**

**Report in whole dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	72,909,763	51,048,149	12,271,051		9,590,563
02	Research	4,429,207	2,772,111	538,302		1,118,794
03	Public service	7,443,490	3,816,277	925,163		2,702,050
05	Academic support	12,569,929	6,838,235	1,822,758		3,908,936
06	Student services	6,402,906	3,744,986	1,053,156		1,604,764
07	Institutional support	12,348,940	7,260,076	1,938,556		3,150,308
08	Operation & maintenance of plant	14,292,295	4,455,430	1,452,631		8,384,234
09	Depreciation	5,998,389			5,998,389	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	10,391,261				10,391,261
11	Auxiliary enterprises	22,648,570	6,216,374	1,486,877		14,945,319
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	169,434,750	86,151,638	21,488,494	5,998,389	55,796,229
	Prior year amount	<b>159,948,703</b>	<b>83,544,685</b>	<b>20,870,497</b>	<b>4,977,562</b>	<b>50,555,959</b>

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**Part C - Expenses and Other Deductions**

**Fiscal Year 2008**

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	2,650,150				2,650,150
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	809,065	0	0	0	809,065
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	3,459,215	0	0	0	3,459,215
19	<b>Total expenses &amp; deductions</b>	172,893,965	86,151,638	21,488,494	5,998,389	59,255,444
	<b>Prior year amount</b>	<b>162,760,139</b>	<b>83,544,685</b>	<b>20,870,497</b>	<b>4,977,562</b>	<b>53,367,395</b>

**CV = Calculated Value**

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User ID: P81813941

**Part D - Summary of Changes In Net Assets**

**Fiscal Year 2008**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	190,732,012	<b>168,103,591</b>
02	Total expenses & deductions <b>(from C19)</b>	172,893,965	<b>162,760,139</b>
03	Change in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	17,838,047	<b>5,343,452</b>
04	<u>Net assets</u> beginning of year	132,172,254	<b>126,828,802</b>
05	<u>Adjustments to beginning net assets (CV)</u> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	150,010,301	<b>132,172,254</b>

**CV = Calculated Value**

You may use the space below to provide context for the data you've reported above.

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**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2008**

**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>	6,819,384	5,897,766
02	<u>Other federal grants</u>	327,511	391,173
03	<u>Grants by state government</u>	62,029	72,922
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	4,741,301	4,722,124
06	<u>Institutional grants from unrestricted resources (CV)</u> <b>CV=[E07-(E01+...+E05)]</b>	13,631,398	12,804,949
07	Total gross scholarships and fellowships	25,581,623	23,888,934
	<u>Discounts and Allowances</u>		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	14,695,193	13,672,813
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> <b>CV= (E10-E08)</b>	495,169	294,540
10	Total Discounts & Allowances (CV) <b>CV=(E07-E11)</b>	15,190,362	13,967,353
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	10,391,261	9,921,581

**CV = Calculated Value**

You may use the space below to provide context for the data you've reported above.

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**Part H - Details of Endowment Assets****Fiscal Year 2008****Report in whole dollars only**

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b><u>Market Value</u></b>	<b>Prior Year Amounts</b>
	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	4,653,976	<b>4,139,808</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	4,391,024	<b>4,653,976</b>

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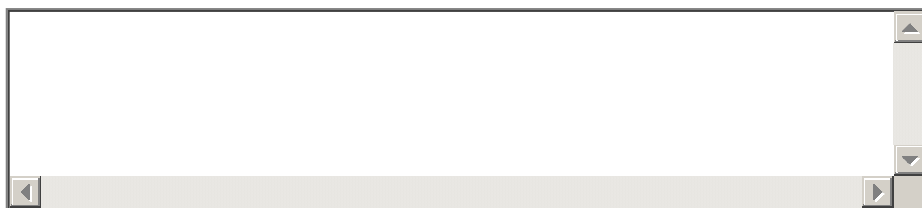
User ID: P81813941

**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2008**

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	68,804,675	68,804,675			
02 Sales and services	28,889,321	8,691,413	20,197,908		
03 Federal grants/contracts (excludes Pell Grants)	6,342,379	6,342,379			
Revenue from the state government:					
04 State appropriations, current & capital	69,253,132	69,253,132			
05 State grants and contracts	3,213,103	3,213,103			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	264,240	264,240			
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	11,015,953				
10 Interest earnings	3,205,958				
11 Dividend earnings					
12 Realized capital gains					

You may use the space below to provide context for the data you've reported above.



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Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2008**

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	86,151,638	79,935,264	6,216,374		
02 Employee benefits, total	21,488,494	20,001,617	1,486,877		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	55,860,219	40,914,900	14,945,319		
Capital outlay:					
05 Construction	44,735,462	19,819,619	24,915,843		
06 Equipment purchases	2,713,870	2,656,560	57,310		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	2,650,150				
09 Scholarships/fellowships	25,581,623	25,581,623			

You may use the space below to provide context for the data you've reported above.

Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2008**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text" value="18,345,000"/>
02 Long-term debt issued during fiscal year	<input type="text" value="72,685,000"/>
03 Long-term debt retired during fiscal year	<input type="text" value="825,000"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="90,205,000"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text"/>

You may use the space below to provide context for the data you've reported above.

Institution: University of Nebraska at Omaha (181394)

User ID: P81813941

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)  
Fiscal Year 2008**

**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="22,634,282"/>
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="66,071,927"/>

You may use the space below to provide context for the data you've reported above.

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**Explanation Report**

There are no explanations for selected survey and institution



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