


2010

## Finance 2009-10

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

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## Finance 2009-10

Institution: University of Nebraska at Omaha (181394)

User ID: P91813941

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

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards 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****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 2008-09. 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 2008-09)

**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, 2009.)

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  
(Explain in  
box below) Don't know  
(Explain in  
box below)**3. Reporting Model**

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. Intercollegiate Athletics**

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. Endowment Assets**

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

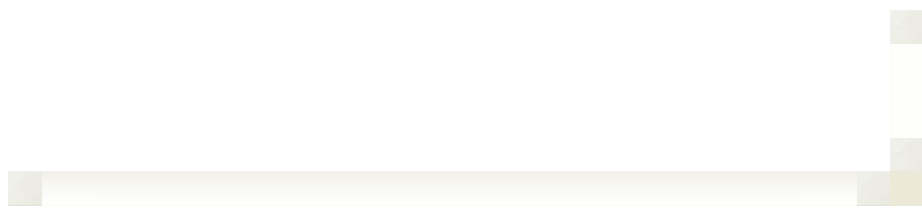
 Yes - (report endowment assets) No**6. Component Units**

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.**



Institution: University of Nebraska at Omaha (181394)

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**Part A - Statement of Net Assets****Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	54,997,506	<b>82,548,252</b>
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	260,186,651	<b>233,449,734</b>
03	<u>Accumulated depreciation</u>	70,670,877	<b>68,694,922</b>
31	<u>Capital assets</u> , net of depreciation <b>CV=(A02-A03)</b>	189,515,774	<b>164,754,812</b>
04	Other noncurrent assets <b>CV=[A05-(A02-A03)]</b>	46,260,799	<b>30,703,823</b>
05	Total noncurrent assets	235,776,573	<b>195,458,635</b>
06	Total assets <b>CV=(A01+A05)</b>	290,774,079	<b>278,006,887</b>
	<u>Current Liabilities</u>		
07	<u>Long-term debt</u> , current portion	3,604,234	<b>3,609,117</b>
08	Other <u>current liabilities</u> <b>CV=(A09-A07)</b>	28,662,498	<b>27,175,380</b>
09	Total current liabilities	32,266,732	<b>30,784,497</b>
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	88,485,544	<b>92,089,778</b>
11	Other noncurrent liabilities <b>CV=(A12-A10)</b>	4,996,857	<b>5,122,311</b>
12	Total noncurrent liabilities	93,482,401	<b>97,212,089</b>
13	Total liabilities <b>CV=(A09+A12)</b>	125,749,133	<b>127,996,586</b>
	<u>Net Assets</u>		
14	<u>Invested in capital assets</u> , net of related debt	121,193,049	<b>107,173,461</b>
15	<u>Restricted-expendable</u>	27,374,382	<b>25,906,918</b>
16	<u>Restricted-nonexpendable</u>	598,170	<b>778,210</b>
17	<u>Unrestricted</u> <b>CV=[A18-(A14+A15+A16)]</b>	15,859,345	<b>16,151,712</b>

18	Total net assets CV=(A06-A13)	165,024,946	<b>150,010,301</b>
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You may use the space below to provide context for the data you've reported above.



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

**Fiscal Year 2009**

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	15,004,646	851,130	0	15,855,776
22	Infrastructure	5,443,780	1,736,806	42,446	7,138,140
23	Buildings	140,890,237	51,989,902	2,711,690	190,168,449
24	Equipment	21,619,001	2,804,767	2,587,355	21,836,413
25	Art and library collections	0		0	
26	Property obtained under capital leases (if not included in equipment)	0		0	
27	Construction in progress	50,492,069	23,791,692	49,095,888	25,187,873
	<b>Total for Plant, Property and Equipment</b>	233,449,733	81,174,297	54,437,379	260,186,651
	<b>CV = (A21+ .. A27)</b>				
28	Accumulated depreciation	68,694,922	7,140,732	5,164,777	70,670,877

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**Part B - Revenues and Other Additions****Fiscal Year 2009**

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>	57,102,434	<b>54,109,482</b>
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	8,011,606	<b>6,342,379</b>
03	State operating grants and contracts	3,527,790	<b>3,477,343</b>
04	Local government/private operating grants and contracts	4,510,162	<b>3,644,305</b>
05	<u>Sales &amp; services of auxiliary enterprises, after deducting discounts &amp; allowances</u>	23,212,979	<b>19,702,739</b>
06	<u>Sales &amp; services of hospitals, after deducting patient contractual allowances</u>		<b>0</b>
07	<u>Independent operations</u>		<b>0</b>
08	Other sources - operating <b>CV=[B09-(B01+ ....+B07)]</b>	10,970,947	<b>9,165,805</b>
09	Total operating revenues	107,335,918	<b>96,442,053</b>

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**Part B - Revenues and Other Additions****Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
<b><u>Nonoperating Revenues</u></b>			
10	Federal appropriations		0
11	State appropriations	61,029,342	58,993,549
12	Local appropriations, education district taxes, & similar support		0
<b><u>Grants-nonoperating</u></b>			
13	Federal nonoperating grants	8,149,454	7,146,895
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	Gifts, including contributions from affiliated organizations	16,346,195	11,015,953
17	Investment income	2,500,131	3,205,958
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,137,289	3,668,021
19	Total nonoperating revenues	91,162,411	84,030,376

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**Part B - Revenues and Other Additions**

**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	3,165,030	10,259,583
21	<u>Capital grants &amp; gifts</u>		0
22	<u>Additions to permanent endowments</u>		0
23	Other revenues & additions <b>CV=[B24-(B20+...+B22)]</b>	0	0
24	Total other revenues and additions	3,165,030	10,259,583
25	Total all revenues and other additions <b>CV=(B09+B19+B24)</b>	201,663,359	190,732,012

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

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**Part C - Expenses and Other Deductions**

**Fiscal Year 2009**

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	76,798,745	54,131,268	13,010,676	0	9,656,801
02	Research	5,454,256	3,091,181	554,387	0	1,808,688
03	Public service	7,808,344	4,226,926	988,601	0	2,592,817
05	Academic support	13,276,289	6,853,861	1,886,506	0	4,535,922
06	Student services	6,479,898	3,759,726	1,082,055	0	1,638,117
07	Institutional support	13,063,125	7,661,291	2,065,595	0	3,336,239
08	Operation & maintenance of plant	16,354,486	4,716,307	1,558,259	0	10,079,920
09	Depreciation	7,140,732			7,140,732	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	11,359,960				11,359,960
11	Auxiliary enterprises	24,054,260	6,645,537	1,604,847	0	15,803,876
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	181,790,095	91,086,097	22,750,926	7,140,732	60,812,340
	Prior year amount	<b>169,434,750</b>	<b>86,151,638</b>	<b>21,488,494</b>	<b>5,998,389</b>	<b>55,796,229</b>

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**Part C - Expenses and Other Deductions**

**Fiscal Year 2009**

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>	4,121,237				4,121,237
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	737,382	0	0	0	737,382
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	4,858,619	0	0	0	4,858,619
19	<b>Total expenses &amp; deductions</b>	186,648,714	91,086,097	22,750,926	7,140,732	65,670,959
	<b>Prior year amount</b>	<b>172,893,965</b>	<b>86,151,638</b>	<b>21,488,494</b>	<b>5,998,389</b>	<b>59,255,444</b>

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**Part D - Summary of Changes In Net Assets****Fiscal Year 2009**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	201,663,359	<b>190,732,012</b>
02	Total expenses & deductions <b>(from C19)</b>	186,648,714	<b>172,893,965</b>
03	Change in net assets during year <b>CV=(D01-D02)</b>	15,014,645	<b>17,838,047</b>
04	<u>Net assets</u> beginning of year	150,010,301	<b>132,172,254</b>
05	<u>Adjustments to beginning net assets</u> <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net assets end of year <b>(from A18)</b>	165,024,946	<b>150,010,301</b>

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**Part E - Scholarships and Fellowships**

**Fiscal Year 2009**

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	7,852,739	6,819,384
02	<u>Other federal grants</u>	296,715	327,511
03	<u>Grants by state government</u>	61,503	62,029
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	4,702,857	4,741,301
06	<u>Institutional grants from unrestricted resources</u> <b>CV=[E07-(E01+...+E05)]</b>	14,506,495	13,631,398
07	Total gross scholarships and fellowships	27,420,309	25,581,623
<u>Discounts and Allowances</u>			
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	15,447,814	14,695,193
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises</u> <b>CV= (E10-E08)</b>	612,535	495,169
10	Total discounts & allowances <b>CV=(E07-E11)</b>	16,060,349	15,190,362
11	Net scholarships and fellowships expenses after deducting discount & allowances <b>(from C10)</b>	11,359,960	10,391,261

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 2009**

<b>Line No.</b>	<b>Value of Endowment Assets</b>	<b>Market Value</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	4,391,024	<b>4,653,976</b>
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,258,226	<b>4,391,024</b>

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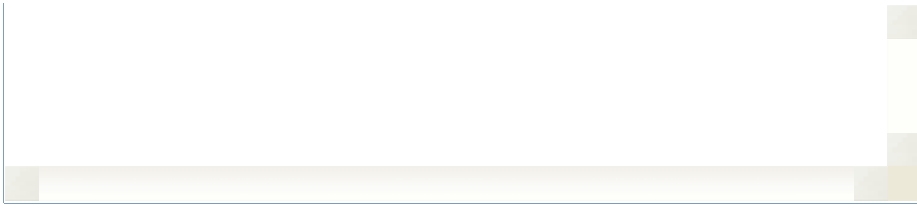
User ID: P91813941

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

**Fiscal Year 2009**

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	72,550,248	72,550,248			
02 Sales and services	33,775,062	9,949,548	23,825,514		
03 Federal grants/contracts (excludes Pell Grants)	8,011,606	8,011,606			
Revenue from the state government:					
04 State appropriations, current & capital	64,194,371	64,194,371			
05 State grants and contracts	3,334,388	3,334,388			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	193,402	193,402			
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	16,346,195				
10 Interest earnings	2,500,131				
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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**Part K - Expenditure Data for Bureau of Census**

**Fiscal Year 2009**

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	91,086,097	84,440,560	6,645,537	0	
02 Employee benefits, total	22,750,926	21,146,079	1,604,847	0	
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	60,812,340	45,008,464	15,803,876		
Capital outlay:					
05 Construction	77,518,400	49,642,595	27,875,805		
06 Equipment purchases	2,804,767	2,738,194	66,573		
07 Land purchases	851,130	851,130			
08 Interest on debt outstanding, all funds & activities	4,121,237				
09 Scholarships/fellowships	27,420,309	27,420,309			

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

**Fiscal Year 2009**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text" value="90,205,000"/>
02 Long-term debt issued during fiscal year	<input type="text"/>
03 Long-term debt retired during fiscal year	<input type="text" value="1,365,000"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="88,840,000"/>
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"/>

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

**Fiscal Year 2009**

**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="17,896,758"/>
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="61,974,721"/>

**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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