


2013

## Finance 2013-14

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

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Institution: University of Nebraska at Omaha (181394)

User ID: P1813941

**Overview**

**Finance Overview**

**Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

**Resources:**

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of Nebraska at Omaha (181394)

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## 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.

**Finance - Public institutions****General Information**  
**GASB-Reporting Institutions (aligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2013.)

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

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

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**Part A - Statement of Financial Position**

Fiscal Year: July 1, 2012 - June 30, 2013

**If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	90,809,069	77,792,563
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	294,795,094	275,605,167
04	Other noncurrent assets CV=[A05-A31]	20,229,966	19,065,006
05	Total noncurrent assets	315,025,060	294,670,173
06	Total assets CV=(A01+A05)	405,834,129	372,462,736
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	3,015,000	4,115,000
08	Other current liabilities CV=(A09-A07)	28,277,648	21,908,404
09	Total current liabilities	31,292,648	26,023,404
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	108,830,000	111,845,000
11	Other noncurrent liabilities CV=(A12-A10)	8,191,939	2,611,144
12	Total noncurrent liabilities	117,021,939	114,456,144
13	Total liabilities CV=(A09+A12)	148,314,587	140,479,548
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	177,734,637	160,113,587
15	Restricted-expendable	37,936,897	35,851,785
16	Restricted-nonexpendable	837,962	700,400
17	Unrestricted CV=[A18-(A14+A15+A16)]	41,010,046	35,317,416
18	Total net assets CV=(A06-A13)	257,519,542	231,983,188

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

**Part A - Statement of Financial Position (Page 2)**

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	25,500,604	19,050,234
22	<u>Infrastructure</u>	12,020,675	11,813,569
23	<u>Buildings</u>	301,916,320	308,350,456
32	Equipment, including art and <u>library collections</u>	25,986,304	24,499,533
27	<u>Construction in progress</u>	21,610,346	2,292,934
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	387,034,249	366,006,726
28	<u>Accumulated depreciation</u>	92,239,155	90,401,559
33	Intangible assets, net of accumulated amortization		0
34	Other capital assets		0

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



**Part E - Scholarships and Fellowships**

Fiscal Year: July 1, 2012 - June 30, 2013

**DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION**

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	16,606,523	15,775,417
02	Other federal grants (Do NOT include FDSL amounts)	238,714	240,132
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	5,316,543	5,120,847
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	16,570,275	15,192,148
07	Total gross scholarships and fellowships	38,732,055	36,328,544
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	23,460,682	20,706,004
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,576,606	1,432,204
10	Total discounts and allowances CV=(E08+E09)	25,037,288	22,138,208
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	13,694,767	14,190,336

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

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition and fees, after deducting discounts &amp; allowances</u>	74,218,155	69,860,527
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,926,181	8,205,132
03	State operating grants and contracts	5,133,782	4,834,832
04	Local government/private operating grants and contracts	3,510,537	3,311,641
	04a Local government operating grants and contracts		0
	04b Private operating grants and contracts	3,510,537	3,311,641
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	33,014,389	32,103,729
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>		0
26	<u>Sales and services of educational activities</u>	12,003,581	11,615,828
07	<u>Independent operations</u>		0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	802,016	739,003
09	Total operating revenues	135,608,641	130,670,692

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal <u>appropriations</u>		0
11	State <u>appropriations</u>	59,425,137	58,198,154
12	Local <u>appropriations, education district taxes, and similar support</u>		0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	16,845,237	16,015,549
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	7,132,242	6,411,877
17	<u>Investment income</u>	1,898,174	2,018,444
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	0	0
19	Total nonoperating revenues	85,300,790	82,644,024
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	220,909,431	213,314,716
28	<b>12-month Student FTE from E12</b>	12,073	12,037
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	18,298	17,722

**Part B - Revenues and Other Additions**

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	319,977	189,004
21	Capital grants and gifts	19,924,840	9,931,198
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	20,244,817	10,120,202
25	Total all revenues and other additions CV=[B09+B19+B24]	241,154,248	223,434,918

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

**Part C - Expenses and Other Deductions**

Fiscal Year: July 1, 2012 - June 30, 2013

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	Instruction	95,379,061	57,723,260	15,052,561	8,085,051	4,708,989	0	9,809,200	91,045,457
02	Research	8,402,633	4,331,479	886,575	712,271	414,849		2,057,459	7,872,017
03	Public service	11,633,563	5,292,757	1,329,091	986,149	574,364		3,451,202	12,464,963
05	Academic support	17,582,203	7,683,426	2,185,518	1,490,401	868,056		5,354,802	16,725,131
06	Student services	8,935,844	4,445,573	1,403,762	757,470	441,174		1,887,865	9,271,167
07	Institutional support	19,647,903	9,799,197	2,938,029	1,665,505	970,043		4,275,129	16,904,630
08	Operation and maintenance of plant (see instructions)	0	4,491,443	1,697,079	-16,471,495			10,282,973	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	13,694,767						13,694,767	14,190,336
11	Auxiliary enterprises	37,937,257	8,372,974	2,181,886	2,774,648	1,616,042	5,204,839	17,786,868	37,716,440
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	2,404,663	0	0	0	0	0	2,404,663	3,128,395
19	<b>Total expenses and deductions</b>	215,617,894	102,140,109	27,674,501	0	9,593,517	5,204,839	71,004,928	209,318,536
	Prior year amount	209,318,536	96,362,481	26,130,055		9,442,717	5,304,654	72,078,629	
20	<b>12-month Student FTE from E12</b>	12,073							12,037
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	17,860							17,390

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

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

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	241,154,248	223,434,918
02	Total expenses and deductions (from C19)	215,617,894	209,318,536
03	Change in net position during year <b>CV=(D01-D02)</b>	25,536,354	14,116,382
04	Net position beginning of year	231,983,188	217,866,806
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year (from A18)	257,519,542	231,983,188

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

**Part H - Details of Endowment Assets**

Fiscal Year: July 1, 2012 - June 30, 2013

Line No.	Value of Endowment Assets	Market Value	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	4,203,111	4,465,460
02	Value of <u>endowment assets</u> at the end of the fiscal year	4,550,516	4,203,111

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

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

Fiscal Year: July 1, 2012 - June 30, 2013

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	97,678,837	97,678,837			
02 Sales and services	46,594,576	12,003,581	34,590,995		
03 Federal grants/contracts (excludes Pell Grants)	6,926,181	6,926,181			
Revenue from the state government:					
04 State appropriations, current & capital	59,745,114	59,745,114			
05 State grants and contracts	5,016,090	5,016,090			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	117,692	117,692			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	7,132,242				
10 Interest earnings	1,898,174				
11 Dividend earnings					
12 Realized capital gains					

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



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

Fiscal Year: July 1, 2012 - June 30, 2013

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	102,140,109		8,372,974		
		93,767,135			
02 Employee benefits, total	27,674,501		2,181,886		
		25,492,615			
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	54,865,216				
		34,303,700	20,561,516		
Capital outlay:					
05 Construction	26,262,495				
		26,262,495			
06 Equipment purchases	1,814,133				
		1,435,916	378,217		
07 Land purchases	7,063,430				
		7,063,430			
08 Interest on debt outstanding, all funds and activities	5,204,839				
09 Scholarships/fellowships	38,732,055	38,732,055			

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

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

Fiscal Year: July 1, 2012 - June 30, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	115,960,000
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	4,115,000
04 Long-term debt outstanding at end of fiscal year	111,845,000
05 Short-term debt outstanding at beginning of fiscal year	
06 Short-term debt outstanding at end of fiscal year	

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

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

Fiscal Year: July 1, 2012 - June 30, 2013

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	15,027,967
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	62,531,009

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

**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2014.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$74,218,155	36%	\$6,147
Government appropriations	\$59,425,137	29%	\$4,922
Government grants and contracts	\$28,905,200	14%	\$2,394
Private gifts, grants, and contracts	\$10,642,779	5%	\$882
Investment income	\$1,898,174	1%	\$157
Other core revenues	\$33,050,414	16%	\$2,738
Total core revenues	\$208,139,859	100%	\$17,240
Total revenues	\$241,154,248		\$19,975

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$95,379,061	54%	\$7,900
Research	\$8,402,633	5%	\$696
Public service	\$11,633,563	7%	\$964
Academic support	\$17,582,203	10%	\$1,456
Institutional support	\$19,647,903	11%	\$1,627

### Core Expenses

Student services	\$8,935,844	5%	\$740
Other core expenses	\$16,099,430	9%	\$1,334
Total core expenses	\$177,680,637	100%	\$14,717
Total expenses	\$215,617,894		\$17,860

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	12,073

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

**Finance**

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

Source	Description	Severity	Resolved	Options
<b>Screen: Revenues Part 3</b>				
Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
<b>Screen: Expenses</b>				
Screen Entry	The amount of interest expenses allocated to instruction on line 01 is outside the expected range of between 520,484 and 3,643,387 compared to the total interest expenditures reported across all functional expense categories. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5178)	Fatal	Yes	
Reason:	Overridden by administrator. There is no debt related to instruction. ALB			