


1988

Finance 1988-89

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA
60TH AND DODGE STREET
OMAHA NE 68182

Identification No. 181394
Name of Respondent: Joseph L. Huebner
Title: Controller
Phone Number: (402) 554-2737

This Report Covers Finance Activity for the 12-month Fiscal Year, Beginning 7/1 1987
Month Year
(2 digits)

Part A - CURRENT FUNDS REVENUES BY SOURCE

Source of Funds	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Tuition and Fees	01	\$ 15,229,596	\$ -	\$ 15,229,596
Government Appropriations*				
Federal *.	02	-	-	-
Through State Channels* \$	03			
State*	04	25,945,360	-	25,945,360
Local*	05	20,312		20,312
Government Grants and Contracts*				
Federal*	06	297,602	6,115,538	6,413,140
State*	07	7,504	279,257	286,761
Local*	08	-	127,088	127,088
Private Gifts, Grants, and Contracts*	09	3,133	1,096,796	1,099,929
Endowment Income*	10	-	235,297	235,297
Sales and Services of Educational Activities*	11	1,377,593	-	1,377,593
Auxiliary Enterprises*	12	4,964,840	-	4,964,840
Hospitals**	13			
Other Sources*	14	1,055,339	-	1,055,339
Independent Operations*	15	-	-	-
TOTAL CURRENT FUNDS REVENUES (sum of lines 1, 2, 4-15)	16	\$ 48,901,279	\$ 7,853,976	\$ 56,755,255

* Excludes appropriations, gifts, grants, endowment, and sales and services for hospitals only (not Medical Schools). Report exclusions for hospitals on line 13.
** Amounts relating to the hospitals only. If an entry is made on this line, please complete Part J. Medical School revenues should be reported on lines 1 through 12 and 14-15 as appropriate.

Part B - CURRENT FUNDS EXPENDITURES AND TRANSFERS

Function of Expenditures	Line No.	Amount (whole dollars)			Amount for Salaries and Wages Without Employee Fringe Benefits (Included in Col. 3)	Employee Compensation (5)
		Unrestricted	Restricted	Total		
		(1)	(2)	(3)		
EDUCATIONAL AND GENERAL		\$	\$	\$	\$	
Instruction	01	20,830,452	648,783	21,479,235	16,402,820	
Research	02	611,691	158,776	770,467	522,312	
Public Service	03	325,347	3,156,425	3,481,772	679,262	
Academic Support	04	6,362,971	245,343	6,608,314	3,764,328	
Includes Library Expenditures of \$ 2,436,142	05					
Student Services	06	3,148,492	194,114	3,342,606	2,074,540	
Institutional Support	07	4,919,839	55,628	4,975,467	2,538,863	
Operation and Maintenance of Plant	08	4,933,856	137,049	5,070,905	2,049,191	
Scholarships and Fellowships	09	1,714,208	3,257,858	4,972,066		
Mandatory Transfers	10	23,019	-	23,019		
Nonmandatory Transfers	11	-	-	-		
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (sum of lines 1-4, 6-11)	12	\$ 42,869,875	\$ 7,853,976	\$ 50,723,851		
AUXILIARY ENTERPRISES	13	5,187,738	-	5,187,738		
Includes Mandatory Transfer of \$ 473,386	14					
Includes Nonmandatory Transfer of \$ -	15					
HOSPITALS	16	-	-	-		
Includes Mandatory Transfer of \$ -	17					
Includes Nonmandatory Transfer of \$ -	18					
INDEPENDENT OPERATIONS	19	-	-	-		
Includes Mandatory Transfer of \$ -	20					
Includes Nonmandatory Transfer of \$ -	21					
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (sum of lines 12,13,16, & 19)	22	\$ 48,057,613	\$ 7,853,976	\$ 55,911,589		
Total Salaries and Wages for E & G (sum of column 4 lines 1-4 & 6-8)	23					\$ 28,031,316
Total E&G Employee Fringe Benefits Paid From Institutional Accounts	24					4,599,296
Total E&G Employee Fringe Benefits Paid from Noninstitutional Accounts not included on line 12 col 3	25					-
included on line 12 col 3	26					-
TOTAL E&G EMPLOYEE COMPENSATION (sum of lines 23-26)	27					\$ 32,630,612

Part C - CLARIFYING QUESTIONS REGARDING TOTAL E & G EXPENDITURES AND REVENUES

1. Institutional Systems

This unit is part of an institutional system

- a. No
- b. Yes

If yes, are any costs for the operation of central administration included in this report

- c. No
- d. Yes Amount \$ _____

2. Tuition and Fees

- a. Tuition and fees (Copy Part A, line 1, column 3) \$ 15,229,596
- b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g. debt retirement, additions to plant) not reported in Part A, line 1 \$ -
- c. TOTAL TUITION AND FEES (a + b) \$ 15,229,596

3. Intercollegiate Athletics

This institution has an intercollegiate athletic program

- a. No
- b. Yes

If yes, it is funded through one or more of the following institutional accounts:
(check all that apply and enter dollar amount)

- c. Amount reported as part of Auxiliary Enterprises (Part B, line 13) \$ _____
- d. Amount reported as part of Instruction (Part B, line 1) \$ _____
- e. Amount reported as part of Student Services (Part B, line 6) \$ 1,075,050

It is funded through a separate corporation or foundation

- f. Amount from a separate corporation or foundation \$ _____

4. Other Exclusions

Are some educational and general expenditures for professorships, research, or other functions paid directly by foundations or other organizations so they are not included in Part B.

- a. No
- b. Yes Amount \$ _____

5. Employee Fringe Benefits

Specify from which of the following are employee fringe benefits paid: (check one)

- a. All employee fringe benefits included on Part B, line 12, column 3 are charged against Institutional Support (Part B, line 7) and not to the functional categories to which they are attributable.
- b. All employee fringe benefits included in Part B, line 12, column 3 are charged against attributable functional categories (i.e., Instruction, Research, Public Service, Academic Support, Student Services, Operation and Maintenance of Plant, Part B, lines 1-4, 6-8) as well as to Institutional Support (Part B, line 7)

6. Agricultural Experiment Stations and Extension Services (For Land Grant Institutions Only)

(check all that apply)

- a. Expenditures for agricultural experiment stations are included in Part B
- b. Expenditures for agricultural extension services are included in Part B
- c. Not Applicable

Part D - UTILITY EXPENDITURES

Expenditure	Line No.	Amount (whole dollars)
Total Expenditures for Utilities (exclude hospitals)	01	\$ 1,782,563

Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (To be completed by institutions responding on Part B, line 9)

Source	Line No.	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	Total (3)
Federal Government Pell Grants	01	\$	\$ 2,683,194	\$ 2,683,194
Other Federal	02		155,342	155,342
State Government	03		58,771	58,771
Local Government	04		22,000	22,000
Private	05		258,330	258,330
Institutional	06	1,714,208	80,221	1,794,429
Total Scholarship and Fellowship Expenditures (sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	07	\$ 1,714,208	\$ 3,257,858	\$ 4,972,066

Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Expenditures	Line No.	Amount (whole dollars)
Expenditures for Library Acquisitions, Included on Part B, line 5	01	\$ 863,526
Expenditures for Library Acquisitions, NOT Included on Part B, line 5	02	-
Total Expenditures for Library Acquisitions (sum of lines 1 and 2)	03	\$ 863,526

Part G - INDEBTEDNESS ON PHYSICAL PLANT

Balances and Transactions	Line No.	Amount (whole dollars)
Balance Owed on Principal at Beginning of Year	01	\$ 3,222,732
Additional Principal Borrowed During Year	02	-
Payments Made on Principal During Year	03	201,740
Balance Owed on Principal at End of Year (line 1, plus line 2, minus line 3)	04	3,020,992
Interest Payments on Physical Plant Indebtedness	05	212,585

Part H - DETAILS OF ENDOWMENT ASSETS

Balances and Yield	Line No.	Book Value	Market Value	Amount
		(1)	(2)	(3)
Value of Endowment Assets at the Beginning of the Fiscal Year	01	\$ 711,202	\$ 960,182	
Value of Endowment Assets at the End of the Fiscal Year	02	817,769	910,306	
Endowment Yield (dividends, interest, rents, royalties, etc.)	03			\$ 50,713
Endowment Yield (line 3) Transferred to Endowment Fund	04			-
Transfer from the Endowment Fund to the Current Fund (Only for those Institutions employing the Total Return Concept and Spending Rule)	05			-

Part I - STATEMENT OF CHANGES IN FUND BALANCES

	Line No.	Current Funds ²		Loan Funds	Endowment and Similar Funds	Annuity and Life Income Funds	Plant Funds ³
		Unrestricted	Restricted				
		(1)	(2)				
Additions (Includes Revenues)	01	\$48,901,279	\$ 8,253,719	\$ 275,790	\$ 74,464	\$ -	\$ 3,184,771
Deductions (Includes Expenditures)	02	47,702,565	8,161,531	141,915	9,734	-	1,828,970
Total Transfers Into/(Out of)	03	(839,351)	(45,289)	32,065	41,837	-	816,332
Summary							
Net Increase/(Decrease) For Year	04	359,363	46,899	165,940	106,567	-	2,172,133
Fund Balance at Beginning of Year	05	2,514,474	892,575	3,001,123	711,202	-	79,267,953
Fund Balance at End of Year	06	2,873,837	939,474	3,167,063	817,769	-	81,440,086

¹ Total of row should sum to zero.

² Include all current funds including those for auxiliary enterprises

³ Include the value of investment in physical plant

Part J - HOSPITAL REVENUES (To be completed by institutions responding on Part A, line 13)

Source	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Government Appropriations	01	\$	\$	\$
Federal				
State	02			
Local	3			
Sales and Services	4			
All Gifts, Grants, and Contracts	05			
Endowment Income	06			
Other Sources	07			
Total (sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1 - 3)	08	\$	\$	\$

Part K - PHYSICAL PLANT ASSETS

Type of Asset	Line No.	Book Value At Beginning of Year	Additions During Year	Deductions During Year	Book Value At End of Year	Current Replacement Value (est.)
		(1)	(2)	(3)	(4)	(5)
Land	01	\$ 8,567,666	\$ 134,149	\$ -	\$ 8,701,815	
Buildings	02	52,405,911	7,213,334	413,886	59,205,359	\$ 117,085,153
Equipment	03	13,803,495	1,929,831	918,168	14,815,158	22,222,737

Part L - 1988 FISCAL YEAR DATA FOR BUREAU OF THE CENSUS
(To be completed by all state and local public institutions)

Finance Item	Line No.	Amount (whole dollars)
Interest Earnings from All Funds - Include Earnings from Current, Plant, and Endowment Funds	01	\$ 715,596
Total Cash and Security Assets Held at End of Fiscal Year in Sinking or Debt Service Funds	02	1,156,157
Total Cash and Security Assets Held at End of Fiscal Year in Bond Funds	03	-
Total Cash and Security Assets Held at End of Fiscal Year in All Other Funds - Include Current and Endowment Funds - Restricted and Unrestricted	04	6,041,863

Local institutions should continue completing this form in Part M. State institutions should skip to Part N.

Part M - 1988 FISCAL YEAR DATA FOR BUREAU OF THE CENSUS
(To be completed by local public institutions only)

Selected Financial Item	Line No.	Amount (whole dollars)
Receipts from Property and Nonproperty Taxes from All Funds	01	\$ -
Equipment Purchase - Current Funds	02	-
Equipment Purchase - Plant, Capital Outlay, or Bond Funds	03	-
Construction Expenditure - Plant, Capital Outlay, or Bond Funds	04	-
Land Purchase - Plant, Capital Outlay, or Bond Funds	05	-

Part N - 1988 FISCAL YEAR DATA FOR BUREAU OF THE CENSUS
(To be completed by State public institutions only)

Selected Finance Items	Line No.	Amount (whole dollars)			
		Education and General/ Indep Opers (1)	Auxiliary Enterprises (2)	Hospitals (3)	Agriculture Extension/ Experiment Services (4)
Salaries and Wages	01	\$28,031,316	\$ 1,308,801	\$ -	\$ -
Payment to State Retirement Funds	02	-	-	-	-
Equipment Purchase - Current Funds	03	878,067	88,595	-	-
Equipment Purchase - Plant Funds	04	628,796	-	-	-
Construction - Plant Funds	05	7,162,859	-	-	-
Land Purchase - Plant Funds	06	134,149	-	-	-
Gross Charges from Product Sales	07				-
Revenue from Federal Government	08				-
Current Expenditure - Other than Salaries	09				-
Interest Paid on Revenue Debt	10	126,005			

Indebtedness - Exclude Debt Issued and Backed by State Government.
Include Revenue Debt (Stadiums, Dormitories) Issued by Your Institution.

Long-term Debt Outstanding at Beginning of Fiscal Year	11	\$ 1,875,000			
Long-term Debt Issued During Fiscal Year	12	-			
Long-term Debt Retired During Fiscal Year	13	70,000			
Long-term Debt Outstanding at End of Fiscal Year (Line 11 plus 12 minus line 13)	14	1,805,000			
Short-term Debt Outstanding at Beginning of Fiscal Year	15	-			
Short-term Debt Outstanding at End of Fiscal Year	16	-			