


1990

Finance 1990-91

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

I N T E R D E P A R T M E N T A L C O R R E S P O N D E N C E

DATE: November 1, 1990

TO: Jim Maynard

FROM: Joe Huebner 

SUBJECT: 1990 IPEDS Report for Finance FY 1990

Attached is the IPEDS Finance FY 1990 survey for the fiscal year ending June 30, 1990. The IPEDS survey was prepared using the 6-30-90 draft financial statements.

Please call if you need any additional information.

xc: Janet Paap
Julie Totten

FINANCE

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 07 1989 Ending 06 1990
Month Year Month Year
(2 digits) (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	\$ 17,823,496	\$ -	\$ 17,823,496
Government Appropriations*				
Federal *	02	-	-	-
Through State Channels*	03			
State*	04	33,808,193	-	33,808,193
Local*	05	20,312	-	20,312
Government Grants and Contracts*				
Federal*	06	522,570	11,122,816	11,645,386
State*	07	129,186	363,691	492,877
Local*	08	218	68,963	69,181
Private Gifts, Grants, and Contracts*	09	7,423	2,336,337	2,343,760
Endowment Income*	10	-	169,412	169,412
Sales and Services of Educational Activities*	11	1,875,035	-	1,875,035
Auxiliary Enterprises*	12	6,047,342	-	6,047,342
Hospitals**	13			
Other Sources*	14	1,265,912	-	1,265,912
Independent Operations*	15	-	-	-
TOTAL CURRENT FUNDS REVENUES (sum of lines 1, 2, 4-15)	16	\$ 61,499,687	\$ 14,061,219	\$ 75,560,906

* 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
		Unrestricted	Restricted	Total		
		(1)	(2)	(3)		
EDUCATIONAL AND GENERAL		\$	\$	\$	\$	
Instruction	01	25,444,519	898,013	26,342,532	20,109,058	
Research	02	1,305,913	727,738	2,033,651	1,087,652	
Public Service	03	576,054	6,760,550	7,336,604	1,340,736	
Academic Support	04	7,819,392	277,574	8,096,966	4,743,330	
Includes Library Expenditures of \$ 3,020,903	05					
Student Services	06	3,959,550	423,727	4,383,277	2,692,520	
Institutional Support	07	6,838,844	36,427	6,875,271	3,516,817	
Operation and Maintenance of Plant	08	6,344,993	79,216	6,424,209	2,604,171	
Scholarships and Fellowships	09	1,732,460	4,857,974	6,590,434		
Mandatory Transfers	10	39,409	-	39,409		
Nonmandatory Transfers	11	-	-	-		
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (sum of lines 1-4, 6-11)	12	\$ 54,061,134	\$ 14,061,219	\$ 68,122,353		
AUXILIARY ENTERPRISES	13	6,270,016	-	6,270,016		
Includes Mandatory Transfer of \$ 514,459	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	\$ 60,331,150	\$ 14,061,219	\$ 74,392,369		
Total Salaries and Wages for E & G (sum of column 4 lines 1-4 & 6-8)	23					\$36,094,284
Total E&G Employee Fringe Benefits Paid From Institutional Accounts	24					6,520,378
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					\$42,614,662

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)	\$	17,823,496
b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g. debt retirement, additions to plant) <u>not</u> reported in Part A, line 1	\$	-
c. TOTAL TUITION AND FEES (a + b)	\$	17,823,496

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. <input type="checkbox"/> Amount reported as part of Auxiliary Enterprises (Part B, line 13)	\$	_____
d. <input type="checkbox"/> Amount reported as part of Instruction (Part B, line 1)	\$	_____
e. <input checked="" type="checkbox"/> Amount reported as part of Student Services (Part B, line 6)	\$	1,357,979

It is funded through a separate corporation or foundation

f. <input type="checkbox"/> Amount from a separate corporation or foundation	\$	_____
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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

Expenditures	Line No.	Amount (whole dollars)
Total Expenditures for Utilities (exclude hospitals)	01	\$ 2,246,824

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	\$	\$ 3,954,971	\$ 3,954,971
Other Federal	02	-	249,778	249,778
State Government	03	-	40,674	40,674
Local Government	04	-	-	-
Private	05	-	588,748	588,748
Institutional	06	1,732,460	23,803	1,756,263
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	\$ 1,732,460	\$ 4,857,974	\$ 6,590,434

Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Expenditures	Line No.	Amount (whole dollars)
Expenditures for Library Acquisitions, Included in Part B, line 5	01	\$ 993,907
Expenditures for Library Acquisitions, NOT Included in Part B, line 5	02	-
Total Expenditures for Library Acquisitions (sum of lines 1 and 2)	03	\$ 993,907

Part G - INDEBTEDNESS ON PHYSICAL PLANT

Balances and Transactions	Line No.	Amount (whole dollars)
Balance Owed on Principal at Beginning of Year	01	\$ 2,815,119
Additional Principal Borrowed During Year	02	-
Payments Made on Principal During Year	03	245,634
Balance Owed on Principal at End of Year (line 1, plus line 2, minus line 3)	04	2,569,485
Interest Payments on Physical Plant Indebtedness	05	183,342

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	\$ 863,527	\$ 1,066,191	
Value of Endowment Assets at the End of the Fiscal Year	02	1,040,069	1,212,002	
Endowment Yield (dividends, interest, rents, royalties, etc.)	03			\$ 59,852
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 (1)	Restricted (2)				
Additions (Includes Revenues)	01	\$ 61,503,187	\$ 14,585,600	\$ 448,063	\$ 143,193	\$ -	\$ 4,593,316
Deductions (Includes Expenditures)	02	59,888,404	14,545,063	188,051	15,594	-	2,587,082
Total Transfers Into/(Out of) ¹	03	(600,759)	(28,292)	39,409	48,943	-	540,699
Summary							
Net Increase/(Decrease) For Year	04	1,014,024	12,245	299,421	176,542	-	2,546,933
Fund Balance at Beginning of Year	05	2,907,604	920,964	3,448,604	863,527	-	84,872,406
Fund Balance at End of Year	06	3,921,628	933,209	3,748,025	1,040,069	-	87,419,339

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 (1)	Restricted (2)	Total (3)
Government Appropriations				
Federal	01	\$	\$	\$
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 (1)	Additions During Year (2)	Deductions During Year (3)	Book Value At End of Year (4)	Current Replacement Value (est.) (5)
Land	01	\$ 8,786,837	\$ 42,446	\$ -	\$ 8,829,283	
Buildings	02	60,757,581	-	-	60,757,581	\$ 124,000,406
Equipment	03	16,079,772	1,958,516	585,565	17,452,723	26,179,085

Part L - FISCAL YEAR 1990 INTEREST EARNINGS AND CASH AND SECURITY 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	\$ 982,497
Total Cash and Security Assets Held at End of Fiscal Year in Sinking or Debt Service Funds	02	1,366,663
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	7,538,349

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

Part M - FISCAL YEAR 1990 TAX AND CAPITAL OUTLAY EXPENDITURES 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 Expenditures - Plant, Capital Outlay, or Bond Funds	04	
Land Purchase - Plant, Capital Outlay, or Bond Funds	05	

Part N - FISCAL YEAR 1990 EXPENDITURES AND INDEBTEDNESS 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	\$36,094,284	\$ 1,771,372	\$ -	\$ -
Payment to State Retirement Funds	02	-	-	-	-
Equipment Purchase - Current Funds	03	3,126,746	251,765	-	-
Equipment Purchase - Plant Funds	04	582,811	-	-	-
Construction - Plant Funds	05	989,124	-	-	-
Land Purchase - Plant Funds	06	-	-	-	-
Gross Charges from Product Sales	07				-
Revenue from Federal Government	08				-
Current Expenditures - Other than Salaries	09				-
Interest Paid on Revenue Debt	10	117,126			

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	\$ 1,740,000			
Long-term Debt Issued During Fiscal Year	12	-			
Long-term Debt Retired During Fiscal Year	13	95,000			
Long-term Debt Outstanding at End of Fiscal Year (Line 11 plus 12 minus line 13)	14	1,645,000			
Short-term Debt Outstanding at Beginning of Fiscal Year	15	-			
Short-term Debt Outstanding at End of Fiscal Year	16	-			