


1995

## Finance 1995-96

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

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: November 7, 1995

TO: Jim Maynard

FROM: Joe Huebner



SUBJECT: 1995 IPEDS Report for Finance FY 1995

Attached is the IPEDS Finance FY 1995 survey for the fiscal year ending June 30, 1995. The IPEDS survey was prepared using the 6-30-95 draft financial statements.

Please call if you need any additional information.

xc: Paula Boroff  
Rita Henry  
Janet Paap  
Julie Totten

FORM **IPEDS-F-1**  
(6-1-95)U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
ACTING AS COLLECTING AGENT FOR THE  
U.S. DEPARTMENT OF EDUCATION  
NATIONAL CENTER FOR EDUCATION STATISTICS**INTEGRATED POSTSECONDARY  
EDUCATION DATA SYSTEM****FINANCE SURVEY  
FY 1995****NOTE** - The completion of this survey, in a timely and accurate manner, is **MANDATORY** for all institutions which participate or are applicants for participation in any Federal financial assistance program authorized by Title IV of the Higher Education Act of 1965, as amended. The completion of this survey is mandated by 20 U.S.C. 1094(a)(17).

For those institutions not required to complete this survey on the basis of the above requirements, the completion of this survey is voluntary and authorized by P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a).

The time required to complete this information collection is estimated to vary from 30 minutes to 10.0 hours per response, with an average of 3.5 hours, including the time to review instructions, search existing data resources, gather and maintain the data needed, and complete and review the information collection. **If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: U.S. Department of Education, Information Management Team, Washington, DC 20202-4652. If you have any comments or concerns regarding the status of your individual submission of this form, write directly to: National Center for Education Statistics/IPEDS  
U.S. Department of Education  
555 New Jersey Avenue, NW  
Washington, DC 20208-5652**

181394-09

UNIVERSITY OF NEBRASKA AT OMAHA  
60TH AND DODGE ST  
OMAHA, NE 68182*Please correct any errors in the name, address, and ZIP Code.***Please read the accompanying instructions before completing this survey form. Report data ONLY for the institution in the address label. If data for any other institutions or branch campuses are included in this report because they CANNOT be reported separately, please provide a list of these schools in the space provided on page 2.***If there are any questions about this form, contact a Bureau of the Census IPEDS representative at (800) 622-6193 or Fax number (301) 457-1542.***RETURN TO**JOHN INGRAM  
COORDINATING COMMISSION FOR POSTSECONDARY EDUC  
P.O. BOX 95005  
LINCOLN, NE 68509-5005  
402-471-0030**Date due: November 15, 1995****1. Name of respondent**

Joseph L. Huebner

**2. Title of respondent**

Controller

**3. Telephone (Area code, number, ext.)**

(402) 554-2737

**PURPOSE OF THE SURVEY**

The primary purpose of this survey is to collect basic data to describe the financial condition of postsecondary education in the nation; to monitor changes in postsecondary education finance; and to promote research involving institutional financial resources and expenditures. The survey is being conducted in compliance with the Center's mission "to collect, analyze, and disseminate statistics and other information related to education in the United States . . ." (P.L. 103-382, National Education Statistics Act of 1994, Sec. 404(a)).

**USES OF DATA**

Survey results will be used in a variety of ways. For example, they will be used, together with other data, to describe the condition of postsecondary education in the nation. The information will be summarized by various institutional categories to detect any changes over the years in the sources of revenues and types of expenditures. Results will allow institutions to compare their financial data to national averages. The data will also be merged with other institutional data, such as enrollment and completions, to provide a valuable national resource for institutional research.

The definitions and instructions for compiling IPEDS data have been designed to minimize comparability problems. However, postsecondary education institutions differ widely among themselves. As a result of these differences, comparisons of data provided by individual institutions may be misleading.



This form has been divided into two sections to facilitate reporting of financial data:

**Section I: Current Year Report — FY 1995** is to be completed by the respondent and returned to the address shown on the cover page. *Do not record data in shaded areas.*

**Section II: Prior Year Reported Data — FY 1994** is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1995 data and keep it in your files with a copy of your FY 1995 submission.

**Section I CURRENT YEAR REPORT — FY 1995**

**Part A — CURRENT FUNDS REVENUES BY SOURCE**

This report covers finance activity for the 12-month fiscal year beginning

June, 199 4 and ending June, 199 5.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 25,240,338		\$ 25,240,338
	Government appropriations			
02	Federal			
03	Through State channels \$			
04	State	43,446,339		43,446,339
05	Local	20,312		20,312
	Government grants and contracts			
06	Federal	377,657	6,463,783	6,841,440
07	State	189,258	765,945	955,203
08	Local	1,113	85,649	86,762
09	Private gifts, grants, and contracts	13,942	3,094,098	3,108,040
10	Endowment income		289,504	289,504
11	Sales and services of educational activities	4,475,214		4,475,214
12	Auxiliary enterprises	6,694,079		6,694,079
13	Hospitals			
14	Other sources	1,468,057		1,468,057
15	Independent operations			
16	<b>TOTAL CURRENT FUNDS REVENUES</b> <i>(Sum of lines 1, 2, 4—15)</i>	\$ 81,926,309	\$ 10,698,979	\$ 92,625,288

**Section I** **CURRENT YEAR REPORT - FY 1995 - Continued** **F-1**

**Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION**

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages <b>without</b> employee fringe benefits (included in col. 3) (4)
		Unrestricted (1)	Restricted (2)	TOTAL (3)	
	EDUCATIONAL AND GENERAL:	\$	\$	\$	\$
01	Instruction	36,086,954	1,228,094	37,315,048	27,757,371
02	Research	1,279,726	1,093,418	2,373,144	1,407,680
03	Public service	1,148,894	1,835,697	2,984,591	1,395,329
04	Academic support	9,375,347	722,696	10,098,043	5,477,237
05	Includes library expenditures of	\$ 3,783,324			
06	Student services	5,526,254	719,130	6,245,384	3,801,588
07	Institutional support	8,915,956	46,663	8,962,619	4,651,464
08	Operation and maintenance of plant	6,940,229	104,420	7,044,649	2,918,123
09	Scholarships and fellowships -- from Part E, line 7	2,512,874	4,948,861	7,461,735	
10	Mandatory transfers	88,014		88,014	
11	Nonmandatory transfers educational activities	1,213,517	(192,621)	1,020,896	
12	<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS</b> For columns 1-3 -- (Sum of lines 1-4, 6-11) For column 4 -- (Sum of lines 1-4, 6-8)	\$ 73,087,765	\$ 10,506,358	\$ 83,594,123	\$ 47,408,792
13	Auxiliary enterprises	\$ 7,134,311	\$	\$ 7,134,311	\$ 1,487,922
14	Includes mandatory transfer of	\$ 994,206			
15	Includes nonmandatory transfer of	\$ (17,722)			

**Section I** **CURRENT YEAR REPORT - FY 1995 - Continued** **F-1**

**Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION - Continued**

Line No.	Function of expenditures	Amount (whole dollars)		Amount for salaries and wages without employee fringe benefits (included in col. 3) (4)
		Unrestricted (1)	Restricted (2)	
16	Hospitals	\$	\$	\$
17	Includes mandatory transfer of \$			
18	Includes nonmandatory transfer of \$			
19	Independent operations			
20	Includes mandatory transfer of \$			
21	Includes nonmandatory transfer of \$			
22	<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b> (Sum of lines 12, 13, 16, and 19)	\$ 80,222,076	\$ 10,506,358	\$ 90,728,434
Line No.	Function of expenditures			
23	Total salaries and wages for E&G (Sum of column 4, lines 1-4 and 6-8. See line 12.)			
24	Total E&G employee fringe benefits paid from institutional accounts			
	Total E&G employee fringe benefits paid from noninstitutional accounts:			
25	<b>Not included on line 12, column 3</b>			
26	<b>Included on line 12, column 3</b>			
27	<b>TOTAL E&amp;G EMPLOYEE COMPENSATION (Sum of lines 23-26)</b>	\$ 47,408,792		
	Employee compensation (4)	\$ 9,429,991		
		\$ 48,896,714		

**Section I CURRENT YEAR REPORT - FY 1995 - Continued**

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

**1. Institutional systems - Is this unit part of an institutional system?**

1  Yes - Are any costs for the operation of central administration included in this report? →

1  Yes - Enter amount .....  
2  No

\$

2  No

**2. Tuition and fees**

a. Tuition and fees (Copy Part A, line 1, column 3.)

\$ 25,240,338

b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) **REPORTED** in Part C, line 2a above.

\$

c. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g., debt retirement, additions to plant) **not REPORTED** in Part C, line 2a above.

\$

d. **TOTAL TUITION AND FEES** (a + c)

\$ 25,240,338

**3. Intercollegiate athletics - Does this institution have an intercollegiate athletic program?**

1  Yes - It is funded through one or more of the following accounts - Mark (X) all that apply and enter dollar amount.  $\checkmark$

**Institutional accounts**

3  Amount reported as part of Auxiliary enterprises (Part B, line 13) .....

\$

4  Amount reported as part of Instruction (Part B, line 1) .....

\$

5  Amount reported as part of Student services (Part B, line 6) .....

\$ 1,959,906

**Corporate or foundation account**

6  Amount funded from a separate corporation or foundation .....

\$

2  No

**4. Summer session(s)**

**a. Does your institution operate a summer session(s)?**

1  Yes - Does the summer session(s) operate independently of the main academic portion of the institution? (For example, its academic mission may have its own admissions requirements, course offerings, completions requirements, and/or record keeping system.)

1  Yes - Enter amounts → Revenues .....

\$

Expenditures .....

\$

2  No

2  No - SKIP to item 5

**b. Have you included the revenues in Part A (Current Funds Revenues by Source) of this form?**

1  Yes

2  No

**c. Have you included the expenditures in Part B (Current Funds Expenditures by Function) of this form?**

1  Yes

2  No



**Section I CURRENT YEAR REPORT - FY 1995 - Continued**

F-1

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

**5. Excluded financial activities**

Were there any financial activities involving the receipt of revenues or the expenditure of funds (e.g., receipt and expenditure of funds by a subentity of the institution) which were not included in either parts A or B above? Examples of subentities include: extension divisions or programs; agricultural experiment stations and extension services; and research laboratories.

a.  Yes - Enter amounts

Revenues

\$

Expenditures

\$

List the types of subentities whose financial activities were not included in either part A or part B.

Type of subentity (1)	Financial activities excluded from --- Mark (X) all that apply.	
	Part A (2)	Part B (3)

b.  No

**6. Other exclusions - Are some educational and general expenditures paid from other than institutional sources so that they are NOT included in Part B?**

1  Yes - Enter amount  
2  No

\$

**7. Employee fringe benefits - From which of the following are employee fringe benefits paid?**

Mark (X) only one.

- 1  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
- 2  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 and 8) as well as to Institutional support (Part B, line 7)

**8. Interest income and total gains (net of losses)**

a. Revenues from other sources (Copy Part A, line 14, column 3.)

\$ 1,468,057

b. Total interest income included on line 8a above

\$ 478,480

c. Total gains (net of losses) included on line 8a above

\$

Section I		CURRENT YEAR REPORT - FY 1995 — Continued			F-1
<b>Part D - UTILITY EXPENDITURES</b>					
Line No.	Expenditures	Amount (whole dollars)			
01	<b>TOTAL EXPENDITURES FOR UTILITIES</b> <i>(Exclude hospitals.)</i>	\$ 2,224,420			
<b>Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES</b> <i>(To be completed by institutions responding to Part B, line 9)</i>					
Line No.	Source	Amount (whole dollars)			
		Unrestricted (1)	Restricted (2)	TOTAL (3)	
01	Federal government Pell Grants		\$ 3,490,058	\$ 3,490,058	
02	Other Federal	\$	533,995	533,995	
03	State government		40,236	40,236	
04	Local government				
05	Private		847,141	847,141	
06	Institutional	2,512,874	37,431	2,550,305	
07	<b>TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES</b> <i>(Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)</i>	\$ 2,512,874	\$ 4,948,861	\$ 7,461,735	
<b>Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS</b>					
Line No.	Expenditures	Amount (whole dollars)			
01	Expenditures for library acquisitions, included in Part B, line 5	\$ 1,257,651			
02	Expenditures for library acquisitions, NOT included in Part B, line 5				
03	<b>TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS</b> <i>(Sum of lines 1 and 2)</i>	\$ 1,257,651			
<b>Part G - INDEBTEDNESS ON PHYSICAL PLANT</b>					
Line No.	Balances and transactions	Amount (whole dollars)			
01	Balance owed on principal at beginning of year	\$ 10,390,000			
02	Additional principal borrowed during year				
03	Payments made on principal during year	410,000			
04	Balance owed on principal at end of year <i>(Line 1, plus line 2, minus line 3)</i>	\$ 9,980,000			
05	Interest payments on physical plant indebtedness	\$ 502,315			

**Section I CURRENT YEAR REPORT - FY 1995 - Continued**

**Part H - DETAILS OF ENDOWMENT ASSETS**

Does this institution or any of its foundations or other affiliated organizations own endowment assets? - Mark (X)

- Yes - Continue reporting assets for all in Part H.
- No - Do not complete Part H.

Line No.	Balances and yield	Book value (1)	Market value (2)	Amount (3)
01	Value of endowment assets at the beginning of the fiscal year	\$ 1,457,362	\$ 1,757,711	
02	Value of endowment assets at the end of the fiscal year	1,592,940	2,099,201	
03	Endowment yield (dividends, interest, rents, royalties, etc.)			
04	Endowment yield (Line 3) transferred to endowment fund			\$ 75,993
05	Transfer from the endowment fund to the current fund (only for those institutions employing the total return concept and spending rule)			

**Part I - SELECTED FUNDS BALANCES**

Line No.	Funds	Amount
01	Current funds balance	\$ 8,465,170
02	Funds functioning as endowment balance	1,592,940
03	Unexpended plant funds balance	3,711,343
04	Funds for renewals and replacements balance	1,605,489
05	Funds for retirement of plant debt balance	3,412,834
06	<b>TOTAL (Sum of lines 1-5)</b>	<b>\$ 18,787,776</b>

**Section I CURRENT YEAR REPORT - FY 1995 - Continued F-1**

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

Line No.	Source	Amount (whole dollars)			TOTAL (3)
		Unrestricted (1)	Restricted (2)		
	Government appropriations	\$	\$		\$
01	Federal				
02	State				
03	Local				
04	Sales and services				
05	All gifts, grants, and contracts				
06	Endowment income				
07	Other sources				
08	<b>Total</b> (Sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1-3)	\$	\$		\$

**Part K - PHYSICAL PLANT ASSETS**

Line No.	Type of asset	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)
01	Land	\$ 8,288,827	\$ 129,515	\$	\$ 8,418,342	
02	Buildings	71,740,991	2,450,533	972,775	73,218,749	\$ 151,545,216
03	Equipment	23,152,509	1,936,370	1,987,685	23,101,194	34,651,791

Notes

**Section I CURRENT YEAR REPORT - FY 1995 - Continued**

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**Part L - INTEREST EARNINGS AND CASH AND SECURITY DATA FOR BUREAU OF THE CENSUS**  
*(To be completed by all State and local public institutions.)*

Line No.	Finance item	Amount (whole dollars)
01	Interest from all funds <i>(Include interest from all unrestricted and restricted funds.)</i>	\$ 1,355,098
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	3,489,934
03	Total cash and security assets held at end of fiscal year in bond funds	4,162,465
04	Total cash and security assets held at end of fiscal year in all other funds <i>(Include current and endowment funds, restricted and unrestricted.)</i>	13,272,626

**SPECIAL NOTE**

**Local institutions** - Continue completing this form in Part M.  
**State institutions** - SKIP to Part N.

**Part M - TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES DATA FOR BUREAU OF THE CENSUS**  
*(To be completed by local public institutions.)*

Line No.	Selected financial item	Amount (whole dollars)
01	Receipts from property and nonproperty taxes from all funds	\$
	Capital outlay	
02	Equipment purchase - current funds	
03	Equipment purchase - plant, capital outlay, or bond funds	
04	Construction expenditures - plant, capital outlay, or bond funds	
05	Land purchase - plant, capital outlay, or bond funds	

Notes

**Section I**

**CURRENT YEAR REPORT - FY 1995 — Continued**

F-1

**Part N — REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA  
FOR BUREAU OF THE CENSUS**  
*(To be completed by State public institutions only.)*

Line No.	Selected finance items	Amount (whole dollars)			
		Education and general/independent operations (1)	Auxiliary enterprises (2)	Hospitals (3)	Agriculture extension/experiment services (4)
01	Employee compensation Salaries and wages				\$
02	Payment to State retirement funds	\$	\$	\$	
03	Capital outlay Equipment purchase — current funds	3,487,058	171,584		
04	Equipment purchase — plant funds	177,492			
05	Construction — plant funds	4,979,633			
06	Land purchase — plant funds				
07	Miscellaneous revenues Gross charges from product sales				
08	Revenue from Federal government				
09	Miscellaneous expenditures Current expenditures other than salaries				

**INDEBTEDNESS AND INTEREST**

- Exclude debt issued and backed by State government.
- Report all revenue debt (including stadiums, dormitories, and hospitals) issued by your institution.

Line No.	Selected finance items	Total (whole dollars)			
10	Interest paid on revenue debt	\$ 502,315			
11	Long-term debt outstanding at beginning of fiscal year	10,390,000			
12	Long-term debt issued during fiscal year				
13	Long-term debt retired during fiscal year	410,000			
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)	9,980,000			
15	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of fiscal year				