


1998

Finance 1998-99

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: December 12, 1998

TO: Dave French

FROM: Joe Huebner



SUBJECT: 1998 IPEDS Report for Finance FY 1998

Attached is the IPEDS Finance FY 1998 survey for the fiscal year ending June 30, 1998. The IPEDS survey was prepared using the 6-30-95 draft financial statements.

Please call if you need any additional information.

xc: Rita Henry
Janet Paap
Kathy Pfeiffer
Julie Totten

FORM **IPEDS-F-1**
(7-1-98)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 1998****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).

181394-09

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 4.

UNIVERSITY OF NEBRASKA AT OMAHA
60TH AND DODGE ST
OMAHA, NE 68182*Please correct any errors in the name, address, and ZIP Code.*

If there are any questions about this form, contact a Bureau of the Census IPEDS representative at (800) 622-6193 or FAX number (301) 457-1540, 7:30 a.m.—4:30 p.m. EST.

RETURN TOJOHN INGRAM
COORDINATING COMMISSION FOR POSTSECONDARY EDUC
PO BOX 95005
LINCOLN, NE 68509-5005
402-471-0030 FAX = 402-471-2886**Date due: January 15, 1999**

1. Name of respondent Joseph L. Huebner	2. Title of respondent Controller	3. Telephone Area code, number, extension (402) 554-2737
		FAX number (402) 554-2703
4. E-Mail address jhuebner@unomaha.edu		

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.

**Changes from the 1997 form for
FY 1998 FINANCE SURVEY**

No changes this year.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 1850-0582. 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**

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.

DO NOT RETURN INSTRUCTIONS

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

Section I: Current Year Report — FY 1998 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 1997 is a copy of the data reported by your institution last year. Please use this as a reference for reporting FY 1998 data and keep it in your files with a copy of your FY 1998 submission.

Section I CURRENT YEAR REPORT — FY 1998

Part A — CURRENT FUNDS REVENUES BY SOURCE

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

July, 199 7 and ending June, 199 8.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 28,592,235	\$	\$ 28,592,235
	Government appropriations			
02	Federal			
03	Through State channels	\$		
04	State	49,090,844		49,090,844
05	Local	20,312		20,312
	Government grants and contracts			
06	Federal (exclude FDSL loans)	412,932	8,345,134	8,758,066
07	State	201,141	115,822	316,963
08	Local	18,085	55,152	73,237
09	Private gifts, grants, and contracts	224,099	3,134,278	3,358,377
10	Endowment income		202,388	202,388
11	Sales and services of educational activities	6,198,152		6,198,152
12	Auxiliary enterprises	10,866,799		10,866,799
13	Hospitals			
14	Other sources	1,084,164		1,084,164
15	Independent operations			
16	TOTAL CURRENT FUNDS REVENUES <i>(Sum of lines 1, 2, 4—15)</i>	\$ 96,708,763	\$ 11,852,774	\$ 108,561,537

Section I CURRENT YEAR REPORT - FY 1998 - Continued

F-1

Part B - CURRENT FUNDS EXPENDITURES BY FUNCTION

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)	TOTAL (3)	
01	EDUCATIONAL AND GENERAL: Instruction	\$ 43,334,898	\$ 1,251,038	\$ 44,585,936	\$ 33,048,537
02	Research	1,117,654	1,817,865	2,935,519	1,520,952
03	Public service	2,377,994	2,902,305	5,280,299	2,562,472
04	Academic support	9,842,842	94,151	9,936,993	5,514,827
05	Includes library expenditures of \$ 4,353,046				
06	Student services	3,185,873	288,185	3,474,058	2,393,552
07	Institutional support	9,616,237	60,489	9,676,726	4,867,200
08	Operation and maintenance of plant	7,133,456	46,051	7,179,507	2,874,024
09	Scholarships and fellowships -- from Part E, line 7 (exclude FDSL loans)	4,063,749	5,392,690	9,456,439	
10	Mandatory transfers	90,623		90,623	
11	Nonmandatory transfers educational activities	2,034,552	(57,162)	1,977,390	
12	TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS For columns 1-3 -- (Sum of lines 1-4, 6-11) For column 4 -- (Sum of lines 1-4, 6-8)	\$ 82,797,878	\$ 11,795,612	\$ 94,593,490	\$ 52,781,564
13	Auxiliary enterprises	\$ 13,326,747	\$	\$ 13,326,747	\$ 3,770,500
14	Includes mandatory transfer of \$ 1,279,572				
15	Includes nonmandatory transfer of \$ (696,635)				

Section I CURRENT YEAR REPORT - FY 1998 - 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)	TOTAL (3)	
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	TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (Sum of lines 12, 13, 16, and 19)	\$ 96,124,625	\$ 11,795,612	\$ 107,920,237	\$ 56,552,064
Line No.	Function of expenditures				Employee compensation (4)
23	Total salaries and wages for E&G (Sum of column 4, lines 1-4 and 6-8. See line 12.)				\$ 52,781,564
24	Total E&G employee fringe benefits paid from institutional accounts				10,002,095
25	Total E&G employee fringe benefits paid from noninstitutional accounts:				
25	Not included on line 12, column 3				
26	Included on line 12, column 3				
27	TOTAL E&G EMPLOYEE COMPENSATION (Sum of lines 23-26)				\$ 62,783,659

Section I

CURRENT YEAR REPORT - FY 1998 - Continued

F-1

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.)

\$ 28,592,235

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.

\$ 933,846

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)**

\$ 28,592,235

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. \bar{z}

Institutional accounts

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

\$ 3,934,639

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

\$

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

\$

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 be significantly different, it 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 1998 - 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.)

\$ 1,084,164

b. Total interest income included on line 8a above

\$ 666,159

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

\$

Section I **CURRENT YEAR REPORT - FY 1998 - Continued** **F-1**

Part D - UTILITY EXPENDITURES

Line No.	Expenditures	Amount (whole dollars)
01	TOTAL EXPENDITURES FOR UTILITIES <i>(Exclude hospitals.)</i>	\$ 2,404,030

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

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Federal government Pell Grants		\$ 3,947,873	\$ 3,947,873
02	Other Federal (exclude FDSL loans)	\$	465,408	465,408
03	State government		29,040	29,040
04	Local government			
05	Private		907,306	907,306
06	Institutional	4,063,749	43,063	4,106,812
07	TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES <i>(Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)</i>	\$ 4,063,749	\$ 5,392,690	\$ 9,456,439

Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Line No.	Expenditures	Amount (whole dollars)
01	Expenditures for library acquisitions, included in Part B, line 5	\$ 1,744,438
02	Expenditures for library acquisitions, NOT included in Part B, line 5	
03	TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS <i>(Sum of lines 1 and 2)</i>	\$ 1,744,438

Part G - INDEBTEDNESS ON PHYSICAL PLANT

Line No.	Balances and transactions	Amount (whole dollars)
01	Balance owed on principal at beginning of year	\$ 9,120,000
02	Additional principal borrowed during year	
03	Payments made on principal during year	455,000
04	Balance owed on principal at end of year <i>(Line 1, plus line 2, minus line 3)</i>	\$ 8,665,000
05	Interest payments on physical plant indebtedness	\$ 447,419

Section I **CURRENT YEAR REPORT - FY 1998 - Continued** **F-1**

Part H - DETAILS OF ENDOWMENT ASSETS

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

1 Yes - Continue reporting assets for all in Part H.

2 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	\$ 3,079,211	\$ 3,079,211	
02	Value of endowment assets at the end of the fiscal year	3,557,786	3,557,786	
03	Endowment yield (dividends, interest, rents, royalties, etc.)			
04	Endowment yield (Line 3) transferred to endowment fund			\$ 92,892
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	\$ 9,552,035
02	Funds functioning as endowment balance	3,557,786
03	Unexpended plant funds balance	6,138
04	Funds for renewals and replacements balance	3,015,696
05	Funds for retirement of plant debt balance	4,641,689
06	TOTAL (Sum of lines 1-5)	\$ 20,773,344

Section I **CURRENT YEAR REPORT - FY 1998 - Continued**

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)		
01	Government appropriations Federal	\$	\$		\$
02	State				
03	Local				
04	Sales and services				
05	All gifts, grants, and contracts				
06	Endowment income				
07	Other sources				
08	Total (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	\$ 13,833,599	\$	\$ 24,903	\$ 13,808,696	
02	Buildings	81,573,778			81,573,778	\$ 169,029,853
03	Equipment	16,244,981	896,988	1,525,302	15,616,667	23,425,018

Notes

Section I **CURRENT YEAR REPORT - FY 1998 — Continued** **F-1**

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 For stocks and associated investments, report book value (cost), rather than current market value	Amount (whole dollars)
01	Interest from all funds <i>(Include interest from all unrestricted and restricted funds.)</i>	\$ 1,557,122
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	4,704,889
03	Total cash and security assets held at end of fiscal year in bond funds	
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>	19,418,707

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	\$
02	Capital outlay	
	Equipment purchase — current funds	
	Equipment purchase — plant, capital outlay, or bond funds	
	Construction expenditures — plant, capital outlay, or bond funds	
	Land purchase — plant, capital outlay, or bond funds	

Notes

Section I

CURRENT YEAR REPORT - FY 1998 - 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	2,519,539	79,869		
04	Equipment purchase - plant funds				
05	Construction - plant funds	15,319,136			
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	\$ 447,419			
11	Long-term debt outstanding at beginning of fiscal year	9,120,000			
12	Long-term debt issued during fiscal year				
13	Long-term debt retired during fiscal year	455,000			
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)	8,665,000			
15	Short-term debt outstanding at beginning of fiscal year				
16	Short-term debt outstanding at end of fiscal year				