


2002

Finance 2002-03

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: April 15, 2003

TO: Claude Thompson

FROM: Joe Huebner 

SUBJECT: IPEDS Report for Finance FY 2002

Attached is a copy of the printable form for the IPEDS Finance FY 2002 survey for the fiscal year ending June 30, 2002. This year's survey has a different look and content as it was prepared under our GASB 34/35 reporting format. The IPEDS survey was prepared using the 6-30-02 financial statements and supporting information.

Please call if you need any additional information.

xc: Janet Paap
Kathy Pfeiffer
Julie Totten

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P21813942

**Finance - Public institutions
Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen.

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P21813942

Part A - Statement of Net Assets

Fiscal Year 2002

Report in whole dollars only

Line no.		Current year amount
	Current Assets	
01	Total <u>Current Assets</u>	28,413,452
	Noncurrent Assets	
02	<u>Capital assets - depreciable (gross)</u>	158,515,452
03	<u>Accumulated depreciation</u> (enter as a positive amount)	44,776,650
04	<u>Other noncurrent assets (CV)</u> CV=[A05-(A02-A03)]	13,803,200
05	Total noncurrent assets	127,542,002
06	Total assets (CV) CV=(A01+A05)	155,955,454
	Current Liabilities	
07	Long-term debt, current portion	370,000
08	Other <u>current liabilities (CV)</u> CV=(A09-A07)	13,171,403
09	Total current liabilities	13,541,403
	Noncurrent Liabilities	
10	Long-term debt	6,445,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	5,698,492
12	Total noncurrent liabilities	12,143,492
13	Total liabilities (CV) CV=(A09+A12)	25,684,895
	Net Assets	
14	Invested in capital assets, net of related debt	106,923,801
15	Restricted-expendable	14,193,829
16	Restricted-nonexpendable	307,501
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	8,845,428
18	Total Net assets (CV) CV=(A06-A13)	130,270,559

CV= Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P21813942

Part A - Plant, Property, and Equipment

Fiscal Year 2002

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	13,625,185	0	36,790	13,588,395
22	Infrastructure	5,333,711	0	27,693	5,306,018
23	Buildings	121,370,477	641,782	0	122,012,259
24	Equipment	16,327,659	1,325,767	805,949	16,847,477
25	Art and <u>library collections</u>	767,106	13,867	19,670	761,303
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	0	0	0	0
28	Accumulated depreciation	40,371,965	4,896,019	491,334	44,776,650

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P21813942

Part B - Revenues and Other Additions
Fiscal Year 2002

Report in whole dollars only

Line No.	Source of Funds	Current year amount
	Operating Revenues	
01	<u>Tuition & fees, after deducting discounts & allowances</u>	36,953,501
	<u>Grants and contracts - operating</u>	
02	Federal operating grants and contracts	10,462,205
03	State operating grants and contracts	2,432,190
04	Local/private operating grants and contracts	1,665,270
05	<u>Sales & services of auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	14,257,848
06	<u>Sales & services of hospitals,</u> after deducting <u>patient contractual allowances</u>	0
07	Independent operations	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	5,203,475
09	Total operating revenues	70,974,489

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Part B - Revenues and Other Additions
Fiscal Year 2002

Report in whole dollars only

Line No.	Source of funds	Current year amount
	Nonoperating Revenues	
10	Federal appropriations	0
11	State appropriations	56,669,126
12	Local appropriations, education district taxes, & similar support	20,312
	Grants-nonoperating	
13	Federal nonoperating grants	5,455,153
14	State nonoperating grants	0
15	Local nonoperating grants	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,753,199
17	Investment income	1,442,557
18	Other nonoperating revenues (CV)	118,073
	CV=[B19-(B10+...+B17)]	
19	Total nonoperating revenues	67,458,420

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Part B - Revenues and Other Additions

Fiscal Year 2002

Report in whole dollars only

Line No.	Resource of funds	Current year amount
	Other Revenues and Additions	
20	Capital appropriations	0
21	Capital grants & gifts	0
22	Additions to permanent endowments	0
23	Other revenues & additions (CV)	641,785
	CV=[B24-(B20+...+B22)]	
24	Total other revenues and additions	641,785
25	Total all revenues and other additions (CV)	139,074,694
	CV=(B09+B19+B24)	

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part C - Expenses and Other Deductions

Fiscal Year 2002

Report in whole
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	59,589,244	40,091,757	8,506,115	0	10,991,372
02	Research	4,123,848	2,409,792	416,478	0	1,297,578
03	Public service	6,028,891	3,448,075	689,964	0	1,890,852
05	Academic support	10,818,694	6,204,782	1,344,297	0	3,269,615
06	Student services	4,656,862	3,230,160	726,181	0	700,521
07	Institutional support	11,469,181	6,621,958	1,588,569	0	3,258,654
08	Operation & maintenance of plant	11,455,345	3,740,999	1,045,221	0	6,669,125
09	Depreciation	4,896,019			4,896,019	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	7,289,161	64,262	865	0	7,224,034
11	Auxiliary enterprises	17,690,357	5,355,621	1,116,589	0	11,218,147
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0		0
14	Other expenses & deductions (CV) CV=[C15- (C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	138,017,602	71,167,406	15,434,279	4,896,019	46,519,898

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Part C - Expenses and Other Deductions

Fiscal Year 2002

Report in whole dollars
only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	362,967				362,967
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	4,617,785	0	0	0	4,617,785
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	4,980,752	0	0	0	4,980,752
19	Total expenses & deductions	142,998,354	71,167,406	15,434,279	4,896,019	51,500,650

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part D - Summary of Changes In Net Assets**Fiscal Year 2002**

Line No.	Description	Current year amount
01	Total revenues & other additions (from B25)	139,074,694
02	Total expenses & deductions (from C19)	142,998,354
03	Increase in net assets during year (CV) CV=(D01-D02)	-3,923,660
04	Net assets beginning of year	134,194,219
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0
06	Net assets end of year (from A18)	130,270,559

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P21813942

Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships**

Fiscal Year 2002

Report in whole dollars only

Line No.	Source	Current year amount
	Institutional Expenses and Discounts & Allowances	
	Gross Scholarships and Fellowships (no loans included)	
01	Pell grants (federal)	5,157,842
02	Other federal grants	516,087
03	Grants by state government	29,957
04	Grants by local government	0
05	Institutional grants from restricted resources	1,880,843
06	<u>Institutional grants from unrestricted resources (CV)</u>	
	CV=[E07-(E01+...+E05)]	6,501,688
07	Total gross scholarships and fellowships	14,086,417
	Discounts and Allowances	
08	Discounts & allowances applied to <u>tuition & fees</u>	6,797,256
09	Discounts & allowances applied to sales & services of <u>auxiliary enterprises (CV)</u>	0
	CV= (E10-E08)	
10	Total Discounts & Allowances (CV)	6,797,256
	CV=(E07-E11)	
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	7,289,161

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	<u>Education and general/independent operations</u>	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	43,750,757	43,750,757			
02 Sales and services	19,061,481	4,803,633	14,257,848	0	0
03 Federal grants/contracts (excludes Pell Grants)	10,462,205	10,462,205	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	56,669,126	56,669,126	0	0	0
05 State grants and contracts	2,432,190	2,432,190	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	225,789	225,789	0	0	0
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	3,753,199				
10 Interest earnings	1,442,557				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	<u>Education and general/ independent operations</u>	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	71,167,406	65,811,785	5,355,621	0	0
02 Employee benefits, total	15,434,279	14,317,690	1,116,589	0	0
03 Payment to state retirement funds	0	0	0	0	0
04 Current expenditures other than salaries	39,230,736	28,012,589	11,218,147	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	1,325,767	1,014,286	311,481	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	362,968				
09 Scholarships/fellowships	14,086,417	14,086,417			

CAVEATS

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

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	7,170,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	355,000
04 Long-term debt outstanding at end of fiscal year	6,815,000
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

CAVEATS

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

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,298,566
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	23,994,272

CAVEATS

Print Form(s)

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