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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: April 15, 2003

TO:

Claude Thompson

FROM:

Joe Huebner And Huebne

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

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
- O 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.

User ID: P21813942

Finance - Public institutions General Information Finance - Public Institutions

To the extent possible, the illiance data requested in this report should be provided from your in	SULULIONS
audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to	each page
of the survey for detailed instruction and references.	
1. Fiscal Year calendar	

This report covers financial activities for the 12-month fiscal year. Beginning: month/year (MMYYYY) Year: 2001 Month: 7 And ending: month/year (MMYYYY) Month: 6 Year: 2002 2. Audit Opinion Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.) 0 Yes Don't know 3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution? Business Type Activities O Governmental Activities O Governmental Activities with Business-Type Activities O Don't know or undecided at this time

4.Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. If the institution reports more than 8 component units on the face of the financial statements, please combine so that no more than 8 schedules are required. (These component units include affiliated entities as described in GASB statement 39 which is not required to be implemented until fiscal years beginning after June 15, 2003. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

- 0 Number of component unit columns on GPFS using FASB standards
- 0 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting System data) Please select the applicable option below:

- O This Finance Survey form is for an institution that is NOT part of a system
- This Finance Survey form is for an institution that is part of a system Name of the system is: University of Nebraska
- This Finance Survey form is for a system (or governing board) office

Caveats:

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Part A - Statement of Net Assets Fiscal Year 2002

Report in whole dollars only

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

CV= Calculated Value

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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 library collections	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)

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Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394) 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	Tuition & fees, after deducting discounts & allowances	36,953,501
	Grants and contracts - operating	
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	Sales & services of auxiliary enterprises,	14,257,848
	after deducting discounts & allowances	14,237,046
06	Sales & services of hospitals,	0
	after deducting patient contractual allowances	U
07	Independent operations	0
80	Other sources - operating (CV)	5,203,475
	CV=[B09-(B01++B07)]	5,205,475
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	s * 0 ;:
13	Federal nonoperating grants	5,455,153
14	State nonoperating grants	0
15	Local nonoperating grants	0
16	Gifts, including contributions from affiliated organizations	3,753,199
17	Investment income	1,442,557
18	Other nonoperating revenues (CV)	
	CV =[B19-(B10++B17)]	118,073
19	Total nonoperating revenues	67,458,420

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Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394) 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	5
20	Capital appropriations	0
21	Capital grants & gifts	0
22	Additions to permanent endowments	0
23	Other revenues & additions (CV) CV=[B24-(B20++B22)]	641,785
24	Total other revenues and additions	641,785
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	139,074,694

CV = Calculated Value

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Part C - Expenses and Other Deductions Fiscal Year 2002

Report in whole dollars only

		1	2	3	4	5
Line	Description	Current year	Salaries &	Employee fringe	Depreciation	All other
No.		total	wages	benefits		
	Operating Expenses					
01	Instruction	59,589,244	25%	8,506,115	0	10,991,372
02	Research	4,123,848	3300		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
80	Operation &					9700 67
	maintenance	11,455,345	3,740,999	1,045,221	0	6,669,125
	of plant					
09	Depreciation	4,896,019	*		4,896,019	
10	Scholarships and					
	<u>fellowships</u>					
	expenses, excluding	7,289,161	64,262	865	0	7,224,034
	discounts &					
	allowances					
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	0	0	0		0
	operations	2 		J		U
14	Other expenses					
	& deductions (CV)	0	0	0	0	0
	CV=[C15-		1.20		_	J
45	(C01++C13)]					
15	Total operating	138,017,602	71,167,406	15,434,279	4,896,019	46,519,898
	expenses	S 14 0.4500 3000 1 6300 100				

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Part C - Expenses and Other Deductions Fiscal Year 2002

Report in whole dollars only

	2,000 (100 (100 (100 (100 (100 (100 (100	1	2	3	4	5
Line No.	Description	Current year total	Salaries & wages	Employee fringe benefits	Depreciation	0.774
	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	15,434,27	9 4,896,019	51,500,650

CV = Calculated Value

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Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394) Part D - Summary of Changes In Net Assets

Fiscal Year 2002

Line No. 01	Description Total revenues & other additions (from B25)	Current year amount 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

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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	Institutional grants from unrestricted resources (CV)	6,501,688
07	CV=[E07-(E01++E05)]	,
U/	Total gross scholarships and fellowships	14,086,417
	Discounts and Allowances	
08	Discounts & allowances applied to tuition & fees	6,797,256
09	Discounts & allowances applied to sales & services of	,
	auxiliary enterprises (CV)	0
	CV= (E10-E08)	
10	Total Discounts & Allowances (CV)	6 707 050
	CV =(E07-E11)	6,797,256
11	Not scholarships and followships expanses offer deduction	
	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	7,289,161

CV = Calculated Value

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

	Part J - Revenues (Census Bureau)					
	Source and type	*		Amount		
		Total for all funds	Education and general/independent	Auxiliary enterprises	Hospitals	Agriculture extension/experiment
		and	operations			services
		operations (includes				
		endowment				
		funds, but excludes				
		component				
		units)				
		(1)	(2)	(3)	(4)	(5)
	Tuition and fees	43,750,757	43,750,757			
UZ	Sales and services	19,061,481	4,803,633	14,257,848	0	0
03	Federal					
	grants/contracts	10,462,205	10,462,205	. 0	0	0
	(excludes Pell Grants)	.0,.02,200	10,102,200	Ü	Ÿ	•
	Revenue from the s	state governme	ent:			
04	State	g	**************************************			
	appropriations,	56,669,126	56,669,126	0	0	. 0
05	current & capital State grants and					
00	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	225,789	225,789	0	0	0
08	grants/contracts Receipts from	July 1	Same and the same			· · · ·
-	property and non-	20,312				
	property taxes	-				
09	Gifts and private	2.752.400	· ·			
	grants, including capital grants	3,753,199				
10	Interest earnings	1,442,557				
11	Dividend earnings	0				
12	Realized capital gains	0				

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

Category	. 	Amo	unt		
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	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 Capital outlay:	39,230,736	28,012,589	11,218,147	0	0
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			

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

Deb	ot .	
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

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

Assets

Category	
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

Print Form(s)

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