


2004

Finance 2004-05

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: March 31, 2005

TO: Claude Thompson

FROM: Joe Huebner 

SUBJECT: IPEDS Report for Finance FY 2004

Attached is a copy of the printable form for the IPEDS Finance FY 2004 survey for the fiscal year ending June 30, 2004. The IPEDS survey was prepared using the 6-30-04 financial statements and supporting information.

Please call if you need any additional information.

xc: Janet Paap
Kathy Pfeiffer
Julie Totten

Finance 2004-05

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P41813943

**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
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Finance - Public institutions**General Information****Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's 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: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2004.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2003

And ending: month/year (MMYYYY)

Month: 6

Year: 2004

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.)

- Yes No Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities

4. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

- Yes - (report endowment assets)
 No

5. 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 **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

- 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:

- 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:

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part A - Statement of Net Assets**Fiscal Year 2004****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	35,189,781	29,031,013
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	171,689,183	158,402,696
03	<u>Accumulated depreciation</u> (enter as a positive amount)	53,459,857	48,715,826
04	Other noncurrent assets (CV)		
	CV =[A05-(A02-A03)]	15,427,198	12,807,261
05	Total noncurrent assets	133,656,524	122,494,131
06	Total assets (CV)		
	CV =(A01+A05)	168,846,305	151,525,144
	Current Liabilities		
07	Long-term debt, current portion	785,000	475,000
08	Other <u>current liabilities</u> (CV)		
	CV =(A09-A07)	15,185,505	11,740,353
09	Total current liabilities	15,970,505	12,215,353
	Noncurrent Liabilities		
10	Long-term debt	19,950,000	5,335,000
11	Other noncurrent liabilities (CV)		
	CV =(A12-A10)	5,735,064	5,727,322
12	Total noncurrent liabilities	25,685,064	11,062,322
13	Total liabilities (CV)		
	CV =(A09+A12)	41,655,569	23,277,675
	Net Assets		
14	Invested in capital assets, net of related debt	97,787,060	104,079,813
15	Restricted-expendable	15,870,425	13,974,824
16	Restricted-nonexpendable	935,710	300,354
17	<u>Unrestricted</u> (CV)		
	CV =[A18-(A14+A15+A16)]	12,597,541	9,892,478
18	Total Net assets (CV)		
	CV =(A06-A13)	127,190,736	128,247,469

CV= Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part A - Plant, Property, and Equipment**Fiscal Year 2004****Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	13,903,525	249,633	617,469	13,535,689
22	Infrastructure	4,990,888	1,033,079	0	6,023,967
23	Buildings	122,012,259	11,855,592	0	133,867,851
24	Equipment	16,759,803	1,002,368	243,612	17,518,559
25	Art and library collections	736,221	15,962	9,066	743,117
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	0	0	0	0
28	Accumulated depreciation	48,715,826	5,196,487	452,456	53,459,857

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	42,790,193	38,095,343
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	7,374,052	8,273,292
03	State operating grants and contracts	2,924,460	2,226,557
04	Local/private operating grants and contracts	1,930,974	1,820,934
05	<u>Sales & services of auxiliary enterprises,</u> <u>after deducting discounts & allowances</u>	17,951,595	16,248,628
06	<u>Sales & services of hospitals,</u> <u>after deducting patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV)	4,795,595	4,984,701
	CV=[B09-(B01++B07)]		
09	Total operating revenues	77,766,869	71,649,455

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Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	49,893,680	54,646,539
12	Local appropriations, education district taxes, & similar support	20,312	20,312
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	6,498,886	6,311,911
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,107,976	5,231,217
17	Investment income	1,100,180	989,326
18	Other nonoperating revenues (CV)	113,203	119,439
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	63,734,237	67,318,744

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants & gifts	0	387,680
22	Additions to permanent endowments	337,500	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	726,507	407,245
24	Total other revenues and additions	1,064,007	794,925
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	142,565,113	139,763,124

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part C - Expenses and Other Deductions**Fiscal Year 2004****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	58,323,805	42,363,607	9,401,766	0	6,558,432
02	Research	4,834,301	2,871,176	494,287	0	1,468,838
03	Public service	6,131,281	3,701,392	806,520	0	1,623,369
05	Academic support	10,545,463	5,717,070	1,374,763	0	3,453,630
06	Student services	4,454,371	2,936,259	758,345	0	759,767
07	Institutional support	11,408,210	6,537,277	2,071,758	0	2,799,175
08	Operation & maintenance of plant	12,062,782	3,634,154	1,128,818	0	7,299,810
09	Depreciation	5,196,487			5,196,487	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	9,236,434				9,236,434
11	Auxiliary enterprises	19,670,727	5,609,481	1,228,994	0	12,832,252
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	141,863,861	73,370,416	17,265,251	5,196,487	46,031,707
	Prior year amount	139,361,698	73,870,271	16,891,367	4,942,407	43,657,653

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P41813943

Part C - Expenses and Other Deductions
Fiscal Year 2004

**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	582,838				582,838
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	1,175,147	0	0	0	1,175,147
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	1,757,985	0	0	0	1,757,985
19	Total expenses & deductions	143,621,846	73,370,416	17,265,251	5,196,487	47,789,692
	Prior year amount	141,786,214	73,870,271	16,891,367	4,942,407	46,082,169

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P41813943

Part D - Summary of Changes In Net Assets
Fiscal Year 2004

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	142,565,113	139,763,124
02	Total expenses & deductions (from C19)	143,621,846	141,786,214
03	Increase in net assets during year (CV) CV=(D01-D02)	-1,056,733	-2,023,090
04	Net assets beginning of year	128,247,469	130,270,559
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	127,190,736	128,247,469

CV = Calculated Value

CAVEATS

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2004****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants</u> (federal)	6,194,429	6,016,053
02	Other federal grants	546,877	534,856
03	Grants by state government	106,700	42,938
04	Grants by local government	0	0
05	Institutional grants from restricted resources	3,338,501	2,196,676
06	<u>Institutional grants from unrestricted resources (CV)</u>	9,421,367	7,740,391
	CV=[E07-(E01+...+E05)]		
07	Total gross scholarships and fellowships	19,607,874	16,530,914
	Discounts and Allowances		
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	10,071,188	8,027,711
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u>	300,252	292,674
	CV= (E10-E08)		
10	Total Discounts & Allowances (CV)	10,371,440	8,320,385
	CV=(E07-E11)		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	9,236,434	8,210,529

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets**Fiscal Year 2004**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	3,049,606	2,942,922
02	Value of <u>endowment assets</u> at the end of the fiscal year	3,715,886	3,049,606

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)****Fiscal Year 2004**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	52,861,381	52,861,381			
02 Sales and services	22,697,979	4,446,132	18,251,847	0	0
03 Federal grants/contracts (excludes Pell Grants)	7,374,052	7,374,052	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	49,893,680	49,893,680	0	0	0
05 State grants and contracts	2,924,460	2,924,460	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	128,801	128,801	0	0	0
08 Receipts from property and non- property taxes	20,312				
09 Gifts and private grants, including capital grants	6,445,475				
10 Interest earnings	1,164,538				
11 Dividend earnings	0				
12 Realized capital gains	-64,358				

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: P41813943

Part K - Expenditure Data for Bureau of Census**Part K - Expenditures
Fiscal Year 2004**

Category	Amount				
	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	73,370,416	67,760,935	5,609,481	0	0
02 Employee benefits, total	17,265,251	16,036,257	1,228,994	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	36,795,272	23,963,021	12,832,251	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	1,002,368	900,257	102,111	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	582,838				
09 Scholarships/fellowships	19,607,874	19,607,874			

CAVEATS

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Part L - Debt and Assets, page 1**Part L - Debt and Assets****Fiscal Year 2004****Debt**

Category

Amount

01	Long-term debt outstanding at beginning of fiscal year	5,810,000
02	Long-term debt issued during fiscal year	15,400,000
03	Long-term debt retired during fiscal year	475,000
04	Long-term debt outstanding at end of fiscal year	20,735,000
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	2,926,979
08 Total cash and security assets held at end of fiscal year in bond funds	33,255
09 Total cash and security assets held at end of fiscal year in all other funds	29,421,822

CAVEATS

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