


2005

Finance 2005-06

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

DATE: January 24, 2006

TO: Claude Thompson

FROM: Joe Huebner



SUBJECT: IPEDS Report for Finance FY 2005

Attached is a copy of the printable form for the IPEDS Finance FY 2005 survey for the fiscal year ending June 30, 2005. The IPEDS survey was prepared using the 6-30-05 financial statements and supporting information.

Please call if you need any additional information.

xc: Janet Paap
Kathy Pfeiffer
Julie Totten

Finance 2005-06

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

User ID: p51813942

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, 2005.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2004

And ending: month/year (MMYYYY)

Month: 6

Year: 2005

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements 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. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in caveats box below)

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

- Yes - (report endowment assets)
 No

6. 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)

User ID: p51813942

Part A - Statement of Net Assets

Fiscal Year 2005

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	35,339,899	35,189,781
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	172,960,307	171,689,183
03	<u>Accumulated depreciation</u> (enter as a positive amount)	58,680,356	53,459,857
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	16,513,237	15,427,198
05	Total noncurrent assets	130,793,188	133,656,524
06	Total assets (CV) CV=(A01+A05)	166,133,087	168,846,305
	Current Liabilities		
07	Long-term debt, current portion	795,000	785,000
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	15,512,581	15,185,505
09	Total current liabilities	16,307,581	15,970,505
	Noncurrent Liabilities		
10	Long-term debt	19,155,000	19,950,000
11	Other noncurrent liabilities (CV) CV=(A12-A10)	6,381,403	5,735,064
12	Total noncurrent liabilities	25,536,403	25,685,064
13	Total liabilities (CV) CV=(A09+A12)	41,843,984	41,655,569
	Net Assets		
14	Invested in capital assets, net of related debt	94,598,310	97,787,060
15	Restricted-expendable	16,656,935	15,870,425
16	Restricted-nonexpendable	750,683	935,710
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	12,283,175	12,597,541
18	Total Net assets (CV) CV=(A06-A13)	124,289,103	127,190,736

CV= Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part A - Plant, Property, and Equipment

Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant,Property, and Equipment					
21	Land & land improvements	13,535,689	149,367	0	13,685,056
22	Infrastructure	6,023,967		0	6,023,967
23	Buildings	133,867,851		0	133,867,851
24	Equipment	17,518,559	1,020,514	40,301	18,498,772
25	Art and <u>library collections</u>	743,117	16,853	7,064	752,906
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	0
27	Construction in progress	0	131,755	0	131,755
28	Accumulated depreciation	53,459,857	5,251,948	31,449	58,680,356

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 2005

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>	45,714,099	42,790,193
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	8,114,790	7,374,052
03	State operating grants and contracts	3,511,906	2,924,460
04	Local/private operating grants and contracts	3,199,252	1,930,974
05	<u>Sales & services of auxiliary enterprises,</u> <u>after deducting discounts & allowances</u>	17,226,956	17,951,595
06	<u>Sales & services of hospitals,</u> <u>after deducting patient contractual allowances</u>		0
07	Independent operations		0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	4,906,261	4,795,595
09	Total operating revenues	82,673,264	77,766,869

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Part B - Revenues and Other Additions
Fiscal Year 2005

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations		0
11	State appropriations	52,048,459	49,893,680
12	Local appropriations, education district taxes, & similar support	20,312	20,312
	Grants-nonoperating		
13	Federal nonoperating grants	6,556,411	6,498,886
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,180,608	6,107,976
17	Investment income	1,347,815	1,100,180
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	95,079	113,203
19	Total nonoperating revenues	66,248,684	63,734,237

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations		0
21	Capital grants & gifts		0
22	Additions to permanent endowments	76,854	337,500
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	726,507
24	Total other revenues and additions	76,854	1,064,007
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	148,998,802	142,565,113

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part C - Expenses and Other Deductions
Fiscal Year 2005

**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	61,551,221	43,641,663	10,712,313		7,197,245
02	Research	5,937,670	3,587,505	684,776		1,665,389
03	Public service	6,830,464	3,724,525	822,183		2,283,756
05	Academic support	11,200,463	5,857,444	1,529,512		3,813,507
06	Student services	5,222,496	3,239,663	864,927		1,117,906
07	Institutional support	11,336,375	6,490,949	1,733,265		3,112,161
08	Operation & maintenance of plant	11,124,742	3,664,835	1,188,550		6,271,357
09	Depreciation	5,251,948			5,251,948	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	9,676,075				9,676,075
11	Auxiliary enterprises	19,380,472	5,613,522	1,276,722		12,490,228
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	147,511,926	75,820,106	18,812,248	5,251,948	47,627,624
	Prior year amount	141,863,861	73,370,416	17,265,251	5,196,487	46,031,707

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part C - Expenses and Other Deductions
Fiscal Year 2005

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	850,114				850,114
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	3,538,395	0	0	0	3,538,395
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	4,388,509	0	0	0	4,388,509
19	Total expenses & deductions	151,900,435	75,820,106	18,812,248	5,251,948	52,016,133
	Prior year amount	143,621,846	73,370,416	17,265,251	5,196,487	47,789,692

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 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	148,998,802	142,565,113
02	Total expenses & deductions (from C19)	151,900,435	143,621,846
03	Increase in net assets during year (CV) CV=(D01-D02)	-2,901,633	-1,056,733
04	Net assets beginning of year	127,190,736	128,247,469
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	124,289,103	127,190,736

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2005****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)	6,245,270	6,194,429
02	Other federal grants	514,418	546,877
03	Grants by state government	61,058	106,700
04	Grants by local government		0
05	Institutional grants from restricted resources	3,937,248	3,338,501
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	11,220,141	9,421,367
07	Total gross scholarships and fellowships	21,978,135	19,607,874
	Discounts and Allowances		
08	<u>Discounts & allowances</u> applied to <u>tuition & fees</u>	12,016,602	10,071,188
09	<u>Discounts & allowances</u> applied to sales & services of <u>auxiliary enterprises (CV)</u> CV= (E10-E08)	285,458	300,252
10	Total Discounts & Allowances (CV) CV=(E07-E11)	12,302,060	10,371,440
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	9,676,075	9,236,434

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets**Fiscal Year 2005**

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	3,715,886	3,049,606
02	Value of <u>endowment assets</u> at the end of the fiscal year	4,029,664	3,715,886

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)****Fiscal Year 2005**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	57,730,701	57,730,701			
02 Sales and services	22,074,451	4,562,037	17,512,414		
03 Federal grants/contracts (excludes Pell Grants)	8,114,790	8,114,790			
Revenue from the state government:					
04 State appropriations, current & capital	52,048,459	52,048,459			
05 State grants and contracts	3,511,906	3,511,906			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	192,136	192,136			
08 Receipts from property and non-property taxes	20,312				
09 Gifts and private grants, including capital grants	6,257,462				
10 Interest earnings	1,220,206				
11 Dividend earnings					
12 Realized capital gains	127,609				

CAVEATS

Institution: UNIVERSITY OF NEBRASKA AT OMAHA (181394)

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Part K - Expenditure Data for Bureau of Census**Part K - Expenditures****Fiscal Year 2005**

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	75,820,106	70,206,584	5,613,522		
02 Employee benefits, total	18,812,248	17,535,526	1,276,722		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	47,627,624	35,137,396	12,490,228		
Capital outlay:					
05 Construction	131,755	131,755			
06 Equipment purchases	1,020,514	913,014	107,500		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities	850,114				
09 Scholarships/fellowships	21,978,135	21,978,135			

CAVEATS

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Part L - Debt and Assets, page 1**Part L - Debt and Assets****Fiscal Year 2005****Debt**

Category

Amount

01	Long-term debt outstanding at beginning of fiscal year	20,735,000
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	785,000
04	Long-term debt outstanding at end of fiscal year	19,950,000
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

CAVEATS

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Part L - Debt and Assets, page 2**Part L - Debt and Assets (page 2)****Fiscal Year 2005****Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	3,478,989
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	29,542,352

CAVEATS

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Explanation Report

There are no explanations for the selected survey and institution.

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