

1-1-1976

## Finance 1976-77

UNO Office of Institutional Effectiveness  
*University of Nebraska at Omaha*

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original to Mr. Trani - 10-20-76 JB

EDUCATION DIVISION  
WASHINGTON, D.C. 20202

HIGHER EDUCATION GENERAL INFORMATION SURVEY (HEGIS XI)  
FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER  
EDUCATION FOR FISCAL YEAR ENDING 1976

INSTRUCTIONS  
BEFORE  
COMPLETING  
THIS FORM.

002554

2. DUE DATE  
Not later than October 31, 1976

Each item on this page must be completed by all institutions. Please return the completed form either directly to Department of Health, Education, and Welfare, Education Division, National Center for Education Statistics, ATTN: Room 2164-HEGIS, 400 Maryland Avenue, SW., Washington, D.C. 20202, or to the HEGIS coordinator, if there is a HEGIS coordinator in your State.

3. NAME  
FROM  
U OF NEBRASKA AT OMAHA  
P O BOX 688  
OMAHA NE 68101

PUB F  
002554

4. NAME AND TITLE OF RESPONDENT  
John Moore, Director  
Budget and Operations Analysis

5. TELEPHONE NUMBER OF RESPONDENT (area code, local number, and extension)  
(402) 554-2322

6. PLEASE NOTE THAT EACH INSTITUTION, BRANCH, CAMPUS OR OTHER ENTITY SEPARATELY CERTIFIED BY THE ACCREDITATION AND INSTITUTIONAL ELIGIBILITY UNIT OF THE U.S. OFFICE OF EDUCATION, WITH ITS OWN FICE CODE, AND LISTED SEPARATELY IN THE EDUCATION DIRECTORY - HIGHER EDUCATION, SHOULD BE REPORTED ON A SEPARATE SURVEY FORM AND NOT INCLUDED OR COMBINED WITH ANY OTHER SUCH CERTIFIED UNIT. BRANCHES, CAMPUSES, AND OTHER ORGANIZATIONAL ENTITIES NOT SEPARATELY CERTIFIED SHOULD BE INCLUDED WITH THE APPROPRIATE INSTITUTION OR BRANCH REPORT. IF SUCH ARE INCLUDED IN THIS REPORT, PLEASE LIST THEM BELOW.

ARE DATA FOR THIS UNIT INCLUDED IN THIS REPORT?	NAME OF BRANCH AND/OR OTHER CAMPUS	ADDRESS (city, State, and ZIP code)
<input type="checkbox"/> YES <input type="checkbox"/> NO		
<input type="checkbox"/> YES <input type="checkbox"/> NO		
<input type="checkbox"/> YES <input type="checkbox"/> NO		

7. IF THE EDUCATIONAL ORGANIZATION OR ENTITY COVERED BY THIS SURVEY REPORT IS PART OF A MULTI-CAMPUS INSTITUTION, OR PART OF A SYSTEM OF INSTITUTIONS, PLEASE ENTER THE NAME OF THE INSTITUTION OR SYSTEM BELOW.  
IF NOT APPLICABLE, CHECK HERE

UNIVERSITY OF NEBRASKA

DEFINITIONS

**MULTI-CAMPUS INSTITUTION:** An organization bearing a resemblance to an institutional system, but unequivocally designated as a single institution with either of two organizational structures: (1) an institution having two or more campuses responsible to a central administration (which central administration may or may not be located on one of the administratively equal campuses) or (2) an institution having a main campus with one or more branch campuses attached to it.

**MAIN CAMPUS.** In those institutions comprised of a main campus and one or more branch campuses, the main campus (sometimes called the parent institution) is usually the location of the core, primary, or most comprehensive program. Unless the institution-wide or central administrative office for such institutions is reported to be at a different location, the main campus is also the location of the central administrative office.

**BRANCH CAMPUS.** A campus of an institution of higher education which is organized on a relatively permanent basis (i.e., has a relatively permanent administration), which offers an organized program or programs of work of at least 2 years (as opposed to courses), and which is located in a community different from that in which its parent institution is located. To be considered in a community different from that of the parent institution, a branch shall be located beyond a reasonable commuting distance from the main campus of the parent institution.

**INSTITUTIONAL SYSTEM.** A complex of two or more institutions of higher education, each separately organized or independently complete, under the control or supervision of a single administrative body.

PART A - CURRENT FUNDS REVENUES BY SOURCE FOR FISCAL YEAR ENDING 1976				PART B - CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS FOR FISCAL YEAR ENDING 1976			
SOURCE	LINE NO.	AMOUNT (whole dollars)		FUNCTION	LINE NO.	AMOUNT (whole dollars)	
TUITION AND FEES	1	\$ 6,132,470		EDUCATIONAL AND GENERAL			
GOVERNMENT APPROPRIATIONS				INSTRUCTION	1	\$ 13,081,776	
FEDERAL TOTAL through State channels \$ -0-	2	-0-		RESEARCH	2	275,039	
STATE	3	11,674,673		PUBLIC SERVICE	3	892,507	
LOCAL	4	20,312		ACADEMIC SUPPORT	4	1,771,604	
GOVERNMENT GRANTS & CONTRACTS				includes libraries of	5	\$ 1,043,510	
FEDERAL UNRESTRICTED	5	144,511		STUDENT SERVICES	6	1,318,174	
FEDERAL RESTRICTED	6	3,168,324		INSTITUTIONAL SUPPORT	7	1,472,015	
STATE UNRESTRICTED	7	10,620		OPERATION AND MAINTENANCE OF PLANT	8	2,260,215	
STATE RESTRICTED	8	234,635		SCHOLARSHIPS AND FELLOWSHIPS			
LOCAL UNRESTRICTED	9	4,874		AWARDS FROM UNRESTRICTED FUNDS	9	625,203	
LOCAL RESTRICTED	10	146,366		AWARDS FROM RESTRICTED FUNDS	10	560,020	
PRIVATE GIFTS, GRANTS AND CONTRACTS				EDUCATIONAL AND GENERAL MANDATORY TRANSFERS	11	20,771	
UNRESTRICTED	11	21,607		TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 1 through 4, and Lines 6 through 11)	12	\$ 22,277,324	
RESTRICTED	12	232,694		AUXILIARY ENTERPRISES	14	2,568,555	
ENDOWMENT INCOME UNRESTRICTED	13	-0-		includes mandatory transfers of	13	\$ -0-	
ENDOWMENT INCOME RESTRICTED	14	36,918		HOSPITALS	16	-0-	
SALES AND SERVICES OF EDUCATIONAL ACTIVITIES	15	488,292		includes mandatory transfers of	15	\$ -0-	
SALES AND SERVICES OF AUXILIARY ENTERPRISES	16	2,826,072		INDEPENDENT OPERATIONS	18	-0-	
SALES AND SERVICES OF HOSPITALS	17	-0-		includes mandatory transfers of	17	\$ -0-	
OTHER SOURCES	18	149,194		TOTAL CURRENT FUNDS EXPENDITURES AND MANDATORY TRANSFERS (sum of Lines 12, 14, 16, and 18)	19	\$ 24,845,879	
INDEPENDENT OPERATIONS	19	-0-					
TOTAL CURRENT FUNDS REVENUES (sum of Lines 1 through 19)	20	\$ 25,291,562					

PART C - PHYSICAL PLANT ASSETS FOR FISCAL YEAR ENDING 1976

TYPE OF ASSET (1)	LINE NO.	BOOK VALUE AT BEGINNING OF YEAR (2)	ADDITIONS DURING YEAR (3)	DEDUCTIONS DURING YEAR (4)	BOOK VALUE AT END OF YEAR (5)	CURRENT REPLACEMENT VALUE (6)
LAND	1	\$ 2,830,220	\$ 38,477	\$ -0-	\$ 2,868,697	
BUILDINGS	2	26,553,667	1,967,962	-0-	28,521,629	\$ 27,449,776
EQUIPMENT	3	6,253,341	1,066,131	-0-	7,309,472	

correction made on orig

PART D - INDEBTEDNESS ON PHYSICAL PLANT FOR FISCAL YEAR ENDING 1976

UNIVERSITY OF ILLINOIS - URBANA

002554

BALANCE AND TRANSACTION		AMOUNT (whole dollars only)	
BALANCE OWED ON PRINCIPAL AT BEGINNING OF YEAR	1	\$ 152,000	
ADDITIONAL PRINCIPAL BORROWED DURING YEAR	2	-0-	
PAYMENTS MADE ON PRINCIPAL DURING THE YEAR	3	19,000	
BALANCE OWED ON PRINCIPAL AT END OF YEAR (Line 1, plus Line 2, minus Line 3)	4	\$ 133,000	
INTEREST PAYMENTS ON PHYSICAL PLANT INDEBTEDNESS	5	\$ 6,650	

PART E - DETAILS OF ENDOWMENT FOR FISCAL YEAR ENDING 1976

BALANCE AND TRANSACTION	LINE NO.	BOOK VALUE (1)	MARKET VALUE (2)
VALUE OF ENDOWMENT AT THE BEGINNING OF THE FISCAL YEAR	1	\$ 227,062	\$ 216,125
TOTAL ADDITIONS FOR THE FISCAL YEAR	2	111,003	111,003
TOTAL WITHDRAWALS FOR THE FISCAL YEAR	3	< 1,154 >	< 1,154 >
NET REALIZED GAINS/(losses) ON SALE OF INVESTMENTS (Book Value ONLY)	4	4,010	
APPRECIATION/(depreciation) FOR THE YEAR (Market Value ONLY)	5		3,171
VALUE OF ENDOWMENT AT THE END OF THE FISCAL YEAR	6	340,921	329,145
ENDOWMENT YIELD (dividends, interest, rents, royalties, etc.)	7	AMOUNT →	\$ 8,771

PART F - STATEMENT OF CHANGES IN FUND BALANCES FOR FISCAL YEAR ENDING 1976

	LINE NO.	CURRENT FUNDS		LOAN FUNDS (3)	ENDOWMENT FUNDS (4)	ANNUITY AND LIFE INCOME FUNDS (5)	PLANT FUNDS (6)
		UNRESTRICTED (1)	RESTRICTED (2)				
ADDITIONS	1	\$ 21,472,625	\$ 4,029,566	\$ 202,796	\$ 83,013	\$ -0-	\$ 3,095,853
DEDUCTIONS	2	(21,006,171)	(4,016,515)	(62,830)	(1,154)	-0-	(25,650)
TOTAL TRANSFERS INTO/ (OUT OF)	3	(20,771)	(32,000)	20,771	32,000	-0-	-0-
SUMMARY							
NET INCREASE/ (DECREASE) FOR YEAR	4	445,683	(18,949)	160,737	113,859	-0-	3,070,203
FUND BALANCE AT BEGINNING OF YEAR	5	436,250	251,840	1,332,936	227,062	-0-	35,601,725
FUND BALANCE AT END OF YEAR	6	881,933	232,891	1,493,673	340,921	-0-	38,671,928

**PART G - TO BE COMPLETED BY PUBLIC INSTITUTIONS ONLY**

ITEM	LINE NO.	AMOUNT (whole dollars only)
<b>I. REVENUES (all funds)</b>		
A. ALL PRIVATE GIFTS	1	\$ 371,793
B. EARNINGS ON INVESTMENTS (all funds)	2	93,510
If Part A includes any such amounts, enter amount here → \$ 53,389		
<b>C. GENERAL HOSPITALS (exclude student infirmaries)</b>		
1. FEDERAL FUNDS RECEIVED (exclude Medicare)	3	-0-
2. GROSS CHARGES FROM SALES AND SERVICES (include Medicare)	4	-0-
3. MEDICAID FUNDS RECEIVED FROM STATE GOVERNMENT INCLUDED WITH GROSS CHARGES	5	-0-
4. TOTAL REVENUES (may exceed sum of lines 3, 4, and 5)	6	-0-
<b>D. AGRICULTURAL EXPERIMENT STATIONS AND EXTENSION SERVICES</b>		
1. FEDERAL FUNDS RECEIVED	7	-0-
2. GROSS CHARGES FROM SALES AND SERVICES	8	-0-
<b>II. EXPENDITURES (all funds)</b>		
A. SCHOLARSHIPS AND FELLOWSHIPS	9	1,185,223
B. TOTAL INTEREST PAID FROM ALL FUNDS	10	6,650
C. CURRENT FUNDS EXPENDED FOR AGRICULTURAL EXPERIMENT STATIONS AND EXTENSION SERVICES	11	-0-

D. EXPENDITURES FOR PERSONAL SERVICES AND CAPITAL OUTLAY (amounts paid from ALL sources and funds)	LINE NO.	PERSONAL SERVICES (gross salaries and wages)	CAPITAL OUTLAY		
			PURCHASE OF EQUIPMENT	PURCHASE OF LAND AND BUILDINGS	CONSTRUCTION
(1)		(2)	(3)	(4)	(5)
1. EDUCATIONAL AND GENERAL	12	\$ 14,244,136	\$ 1,056,131	\$ 98,160	\$ 1,908,279
2. AGRICULTURAL EXPERIMENT STATIONS AND EXTENSION SERVICES	13	-0-	-0-	-0-	-0-
3. HOSPITALS	14	-0-	-0-	-0-	-0-
4. AUXILIARY ENTERPRISES	15	691,407	-0-	-0-	-0-

<b>III. DEBT OUTSTANDING, ISSUED, AND RETIRED</b>		LINE NO.	AMOUNT (whole dollars only)
A. NONGUARANTEED LONG TERM DEBT			
1. TOTAL OUTSTANDING AT BEGINNING OF FISCAL YEAR		16	\$ 152,000
2. TOTAL ISSUED DURING FISCAL YEAR		17	-0-
3. TOTAL RETIRED DURING FISCAL YEAR		18	19,000
4. TOTAL OUTSTANDING AT END OF FISCAL YEAR (line 16, plus line 17, minus line 18)		19	\$ 133,000
B. SHORT-TERM (interest-bearing) DEBT			
1. AMOUNT OUTSTANDING AT BEGINNING OF FISCAL YEAR		20	N/A
2. AMOUNT OUTSTANDING AT END OF FISCAL YEAR		21	N/A

IV. CASH AND SECURITY HOLDINGS AT END OF FISCAL YEAR	TYPE OF ASSET (1)	LINE NO.	AMOUNT AT END OF FISCAL YEAR		
			HELD IN SINKING FUNDS (see definitions) (2)	HELD IN BOND FUNDS (see definitions) (3)	HELD IN ALL OTHER FUNDS, EXCEPT FOR ANY EMPLOYEE-RETIREMENT FUND (4)
A. CASH AND DEPOSITS		22	\$ -0-	\$ -0-	\$ 1,713,654
B. FEDERAL SECURITIES - U.S. TREASURY OBLIGATIONS		23	-0-	-0-	-0-
C. FEDERAL AGENCY SECURITIES		24	-0-	-0-	-0-
D. STATE AND LOCAL GOVERNMENT SECURITIES		25	-0-	-0-	-0-
E. OTHER SECURITIES		26	-0-	-0-	77,627
F. TOTAL (sum of lines 22 through 26)		27	-0-	\$ -0-	\$ 1,791,281



HIGHER EDUCATION GENERAL INFORMATION SURVEY (HEGIS 20)

**DEFINITIONS AND INSTRUCTIONS**

**FINANCIAL STATISTICS OF INSTITUTIONS OF HIGHER EDUCATION FOR FISCAL YEAR ENDING 1976**

(OMB NO. 51-R0566)

**STATEMENT OF CHANGES**

Parts A and B have been changed to coincide with the recently published standards of college and university financial reporting. The categories of current funds revenues, current funds expenditures, and transfers are now consistent with the *College and University Business Administration: Administrative Service* (published in 1974 by the National Association of College and University Business Officers), the *Higher Education Finance Manual* (published in 1975 by the National Center for Education Statistics), and with the *Audits of Colleges and Universities* (as amended August 31, 1974 by the American Institute of Certified Public Accountants).

Part F has been modified to include separate columns for unrestricted current funds and restricted current funds.

Part G is designed for use by the Bureau of Census, U.S. Department of Commerce. It is to be completed by publicly controlled institutions only. The instructions, definitions, and reporting procedures for Part G may differ from those given in the aforementioned publications.

**GENERAL**

If you need clarification on any of the definitions or instructions, please call Mr. Paul Mertins, the survey director or Mr. Norman Brandt, associate survey director, at (202) 245-8392 in Washington, D.C.

To avoid unnecessary overlapping of Federal surveys of the finances of your institution, this survey is designed to include the financial statistics previously collected by the U.S. Department of Commerce, Bureau of the Census Form F-15.

Please attach supplemental information, comments, etc., on a separate sheet.

Do NOT report funds received or disbursed for Basic Educational Opportunity Grants (BEOGs) anywhere on this survey form.

All data reported should be whole dollars only, omit cents.

Please complete this survey and return it to the U.S. Department of Health, Education, and Welfare, Education Division, National Center for Education Statistics, ATTENTION: Room 2164-HEGIS, 400 Maryland Avenue, SW., Washington, D.C. 20202, not later than October 31, 1976.

NOTE: This year's form is in seven parts. For any item in any part where exact data do not exist, please give estimates. Items referenced in specific instructions below will be referred to by their line numbers.

**SPECIFIC**

These definitions are consistent with those given in the Higher Education Finance Manual (HEFM).

**Part A. Current funds revenues by source for fiscal year ending 1976**

**Instructions for Part A.** Current funds revenues include all unrestricted gifts and other unrestricted revenues earned during the fiscal year and restricted current funds to the extent that such funds were expended for current operating purposes.

**LINE 1. Tuition and fees.** Report all tuition and fees assessed against students for current operating purposes. Include tuition and fee remissions or exemptions even though there is no intention of collecting from the student. Include here those tuitions and fees which are remitted to the State as an offset to the State appropriation. (Charges for room, board, and other services rendered by auxiliary enterprises are not reported here. See line 16.)

**LINES 2, 3, and 4. Governmental appropriations** include all amounts received from or made available to the institution through acts of a legislative body, except grants or contracts. These funds are for meeting current operating expenses and NOT for specific projects or programs. Examples are Federal land-grant appropriations and Federal revenue sharing funds (line 2). Federal appropriations received through State channels is a subset of line 2 and should be included in the line 2 total for Federal appropriations.

**LINES 5-10. Governmental grants and contracts.** Report revenues from governmental agencies which are for specific research projects or other types of programs. Examples are research projects, training programs, and similar activities for which amounts are received or expenditures are reimbursable under the terms of a government grant or contract. Amounts equal to direct costs incurred should be recorded as charges against current restricted funds and reported as restricted current funds revenues (lines 6, 8, and 10). Related indirect costs recovered should be reported as unrestricted revenues (lines 5, 7, and 9). Do not include BEOGs.

**LINES 11 and 12. Private gifts, grants, and contracts.** Private gifts and grants include revenues from private donors for which no legal consideration is involved. Private contracts include those funds for which specific goods and services must be provided to the funder as stipulation for receipt of the funds. Include only those gifts, grants, and contracts that are directly related to instruction, research, or public service. Moneys received as a result of gifts, grants, or contracts from a foreign government would be reported here. Include the estimated dollar amount of contributed services on line 11.

**LINES 13 and 14. Endowment income.** Report: (1) the unrestricted income of endowment and similar funds; (2) restricted income of endowment and similar funds to the extent expended for current operating purposes; and (3) income from funds held in trust by others under irrevocable trusts. Do not include capital gains or losses.

**LINE 15. Sales and services of educational activities.** Report revenues derived from the sales of goods or services that are incidental to the conduct of instruction, research, or public service. Examples include film rentals, scientific and literary publications, testing services, university presses, and dairy products.

CONTINUED ON NEXT PAGE

Report here all revenues generated by the primary activities of the institution. Auxiliary enterprises are not included as self-supporting activities. Examples are facilities for student health services, and legal units, college stores, bookshops, etc.

LINE 17. Sales and services of hospitals. Include the revenues (net of discounts and allowances) of a hospital operated by the institution. Do NOT include here gifts, grants, appropriations, research revenues, or endowment income. Include revenues of health clinics that are part of the hospital unless such clinics are part of the student health services program.

LINE 18. Other sources. Include all items of revenue not covered elsewhere. Examples are interest income and gains (net of losses) from investments of unrestricted current funds. Include revenues resulting from the sales and services of internal service departments to persons or agencies external to the institution.

LINE 19. Independent operations. Include all revenues associated with operations independent of or unrelated to the primary missions of the institution (i.e., instruction, research, public service) although they may indirectly contribute to these programs. This category generally includes only those revenues associated with major Federally Funded Research and Development Centers.

LINE 20. Total current funds revenues. Report here the sum of lines 1 through 19 inclusive.

**Part B. Current funds expenditures and mandatory transfers for fiscal year ending 1976**

Report both unrestricted and restricted current funds expenditures in the following functional classifications:

LINE 1. Instruction. Expenditures of the colleges, schools, departments, and other instructional divisions of the institution and expenditures for departmental research and public service which are not separately budgeted should be included in this classification. Include expenditures for both credit and noncredit activities. Exclude expenditures for academic administration where the primary function is administration (e.g., academic deans). This category includes the following: general academic; occupational and vocational instruction; special session instruction; community education; preparatory and adult basic education; and remedial and tutorial instruction.

LINE 2. Research. This category includes all funds expended for activities specifically organized to produce research outcomes and commissioned by an agency either external to the institution or separately budgeted by an organizational unit within the institution. Do not report non-research sponsored programs (e.g., training programs).

LINE 3. Public service. Report all funds budgeted specifically for public service and expended for activities established primarily to provide noninstructional services beneficial to groups external to the institution. Examples are seminars and projects provided to particular sectors of the community. Include expenditures for community services and cooperative extension services.

LINE 4. Academic support. This category includes expenditures for the support services that are an integral part of the institution's primary missions of instruction, research, or public service. Include expenditures for libraries (line 5), museums, galleries, audio/visual services, computing support, ancillary support, academic administration and personnel development, and course and curriculum development. (Include line 5 expenditures in the line 4 total for academic support.)

LINE 6. Student services. Report funds expended for admissions, registrar activities, and activities whose primary purpose is to contribute to students' emotional and physical well-being and to their intellectual, cultural, and social development outside the context of the formal instruction program.

tion program. Exclude expenditures for maintenance, community and administration, student health services (except when operated as self-supporting auxiliary enterprise)

LINE 7. Institutional support. Report expenditures for the day-to-day operational support of the institution, excluding expenditures for physical plant operations. Include general administrative services, executive direction and planning, legal and fiscal operations, and community relations.

LINE 8. Operation and maintenance of plant. Report all expenditures for operations established to provide service and maintenance related to campus grounds and facilities. Do not include expenditures made from the institutional plant funds accounts.

LINES 9 and 10. Scholarships and fellowships. This category applies only to moneys given in the form of outright grants and trainee stipends to individuals enrolled in formal coursework, either for credit or not. Do not report Federal Basic Educational Opportunity Grants, ROTC scholarships, or other programs where the institution is not allowed to select the recipient of the grant. Aid to students in the form of tuition or fee remissions should be included. (Exclude those remissions which are granted because of faculty or staff status.)

LINE 11. Educational and general mandatory transfers. Mandatory transfers from current funds are those that must be made in order to fulfill a binding legal obligation of the institution. Report mandatory debt-service provisions relating to academic buildings, including (1) amounts set aside for debt retirement and interest, and (2) required provisions for renewal and replacements to the extent not financed from other sources.

LINE 12. Total educational and general expenditures and mandatory transfers. Enter here the sum of lines 1 through 4 plus 6 through 11.

LINE 13. Mandatory transfers for auxiliary enterprises. Report the amount transferred from current funds for mandatory debt service provisions relating to auxiliary enterprises. Examples include maintenance reserves.

LINE 14. Auxiliary enterprises. This category includes those essentially self-supporting operations which exist to furnish a service to students, faculty, or staff, and which charge a fee that is directly related to, although not necessarily equal to, the cost of the service. Examples are residence halls, food services, college stores, and intercollegiate athletics. (Include the mandatory transfers amount on line 13 in the line 14 amount.)

LINE 15. Mandatory transfers for hospitals. Report the amount transferred from current funds for mandatory debt service provisions relating to hospitals.

LINE 16. Hospitals. Report all expenditures, except depreciation, associated with the operation of the hospital, including nursing expenses, other professional services, general services, administrative services, fiscal services, and charges for physical plant operations. (Include the mandatory transfers amount on line 15 in the line 16 amount.)

LINE 17. Mandatory transfers for independent operations. Report the amount transferred from current funds for mandatory debt service provisions relating to independent operations.

LINE 18. Independent operations. Include all funds expended for operations that are independent of or unrelated to the primary missions of the institution, although they may indirectly contribute to the enhancement of these programs. This category is generally limited to expenditures of a major Federally Funded Research and Development Center. Do not include the expenditures of operations owned and managed as investments of the institution's endowment funds. (Include the line 17 amount in the line 18 amount.)

LINE 19. Total current funds expenditures and mandatory transfers. Report the sum of lines 12, 14, 16, and 18.

the values of land, buildings, and equipment owned or utilized by the institution. Do not include the value of land which is a part of endowment or other capital fund investments. Data for your institution which are not kept in the records of your institution, but are kept in the records of a State agency for your institution, should be included (see Part D) which should report physical plant even though records are maintained by a State agency).

**LINES 1, 2, and 3.** Report the book values of land, buildings, and equipment.

**COLUMN (2).** Book value of plant at the beginning of the fiscal year is intended as the dollar amount of value as shown on the institution's accounting records.

**COLUMN (3).** Additions during the year are additions to plant made through purchase, by gift-in-kind from donor, and from other additions.

**COLUMN (4).** Deductions from the plant are deductions resulting from selling, razing, fire or other hazards, or other disposition of assets.

**COLUMN (5).** Book value of plant at the ending of the fiscal year is intended as the dollar amount of value as shown on the institution's accounting records. Column (5) is the sum of columns (2) and (3), less column (4).

**COLUMN (6).** Report or estimate the CURRENT COSTS TO REPLACE all buildings owned or utilized by the institution. Report recent appraisal value or what is currently carried as insurance replacement value. Do not include the replacement values of those buildings which are a part of endowment or other capital fund investments in real estate. This figure is not a book value figure.

#### Part D. Indebtedness of physical plant for fiscal year ending 1976

In Part D, report data on indebtedness liability against the physical plant. Include auxiliary enterprises facilities as well as educational and general facilities. Examples of auxiliary enterprises facilities are those used for operation of housing, food service, bookstores, and other units which are classified as auxiliary enterprises. Enter zeroes or NA's if your institution has no indebtedness.

**LINE 1.** Balance owed on indebtedness principal at the beginning of the year is that amount shown in the liability section of the plant fund balance sheet.

**LINE 2.** Additional principal borrowed during the year is loans negotiated through bonds, mortgages, notes, or any other type of financing (including short-term notes) and amounts borrowed from other institutional funds for physical plant.

**LINE 3.** Payments on plant loans principal during the year is the amount used to reduce the principal of loans, regardless of the source of funds.

**LINE 4.** Balance owed on indebtedness principal at the ending of the year is that amount shown in the liability section of the plant fund balance sheet. It is the sum of line 1 plus line 2, less line 3.

**LINE 5.** Interest payments on physical plant indebtedness. Report the total interest charges paid during the fiscal year on physical plant indebtedness. Exclude principal repayments (see line 3).

#### Part E. Endowment by book and market value for fiscal year ending 1976

In Part E, report data on investment of endowment, term endowment and quasi-endowment (funds functioning as endowment). If your institution has no endowment, enter zeroes or NA's.

the values of land, buildings, and equipment owned or utilized by the institution. Do not include the value of land which is a part of endowment or other capital fund investments. Data for your institution which are not kept in the records of your institution, but are kept in the records of a State agency for your institution, should be included (see Part D) which should report physical plant even though records are maintained by a State agency).

**LINE 2.** Total additions for the fiscal year. Report the total book value of gifts and additions to endowment in both columns. (Book and market values are usually identical at time of purchase.)

**LINE 3.** Total withdrawals for the fiscal year. Report the total book value of withdrawals and deductions from endowment in column (1) and the market value in column (2).

**LINE 4.** Net realized gains or losses on sale of investments (book value only). In the first column only, report the sum of all gains on the sales of investments less the sum of all losses. Net realized gains are appreciation (amount selling price is greater than purchasing price) on securities and other investments sold during the fiscal year. Do not report in column (2).

**LINE 5.** Appreciation or depreciation for the year (market value only). Report in column (2) the increase (appreciation) in market value of all investments. Deduct any loss (depreciation) of value and report a net figure. Do not report in column (1).

**LINE 6.** Value of endowment at the end of the fiscal year. The book value of endowment at the end of the fiscal year is the sum of lines 1 and 2, minus line 3, plus (or minus) line 4 in column (1). This figure should agree with that figure shown on the accounting records of your institution. The market value of endowment at the end of the fiscal year is the sum of lines 1 and 2, less line 3, plus (or minus) line 5 in column (2).

**LINE 7.** Endowment yield (dividends, interest, rents, etc.). Yield includes all earnings (not realized gains) on investments of endowments regardless of distribution made of the earnings to various institutional funds.

#### Part F. Statement of changes in fund balances for fiscal year ending 1976

The "Statement of Changes in Fund Balances" describes the total institutional flow of funds into, out of, and among all the various fund groups. Also included is a summary of the net effect of these flows (including beginning and ending balances) for each fund group. (See Figure 4 in HEFM.)

**LINE 1.** Additions. Report all moneys, excluding transfers, added to any fund group during the fiscal year.

**LINE 2.** Deductions. Report all funds, except transfers, flowing out of any of the fund groups during the fiscal year.

**LINE 3.** Total transfers into/(out of). Report mandatory and nonmandatory transfers flowing into or out of any of the fund groups during the fiscal year. Transfers are self-balancing across the columns. That is, every transfer results in an equal addition (shown as a positive figure in the receiving fund group column) and deduction (shown as a negative figure in parentheses in the donor fund group column), therefore the net result always will be zero.

**LINE 4.** Net increase (decrease) for year. Report the net change in fund balances from the beginning to the ending of the fiscal year. It is the difference between lines 6 and 5. A net increase is reported as a positive figure and a net decrease is reported as a negative figure (in parentheses).

**LINE 5.** Fund balance at beginning of year. Report the total of the fund balance prior to any of the flows additions, deductions, and transfers described in the statement for that fund group.

**LINE 6.** Fund balance at end of year. Report the total for the fund balance after all of the additions, deductions, and transfers described in the statement.

**COLUMN (1).** Unrestricted current funds. Report those funds that the



COLUMN (2). Restricted current funds. Report those funds that are given to the institution for a very specific project of the institution's current operations.

COLUMN (3). Loan funds. Report those funds that have been loaned, or are available for loans to students, faculty, and staff. Do not include loans made to the institution.

COLUMN (4). Endowment funds. This fund group includes funds whose principal is nonexpendable and that are intended to be invested to provide earnings for institutional use. Include term endowment and quasi-endowment funds.

COLUMN (5). Annuity and life income funds. This category includes all funds carrying a stipulation that the institution make payments to one or more specified beneficiaries.

COLUMN (6). Plant funds. Report all unexpended plant funds, funds for renewal and replacement, funds for debt service charges and for the retirement of indebtedness, and the amount of institutional funds invested in physical plant facilities (other than those of endowment and similar funds).

**Part G - To be completed by PUBLIC institutions only**

LINE 1. Report all gifts and grants received during the fiscal year from private individuals and organizations. Include nonexpendable grants as well as benefactions available for plant expansions, or for current expenditure.

LINE 2. Report interest, dividends, rents, and other earnings on all invested funds, including endowment and plant funds. Exclude receipts from sale of securities other than any recorded profits (e.g., capital gains). Exclude earnings of State land funds allocated to your institution.

LINE 3. Report the amount received from the Federal Government for a hospital in which service to the community or State is paramount (not infirmaries for students). Include only current funds revenues. (Report capital funds on line 14.)

LINE 4. Report gross charges received from sales and services of the hospital, including Medicare funds.

LINE 5. Report Medicaid funds received from the State government. This is a subset of line 4.

LINE 6. Report all funds received by the hospital. This total includes all government funds, all patient fees, etc., and may EXCEED the sum of lines 3, 4, and 5.

LINE 9. Include such expenditures from all funds, both restricted and unrestricted. Exclude payments to students rendering services (teaching fellows, etc.).

LINE 10. Report interest paid from all funds -- general, auxiliary enterprises, plant funds, etc.

LINE 11. Enter the amount of current funds expended for agricultural experiment stations and extension services.

LINES 12 through 15. Report for column (2), expenditures during the fiscal year for gross salaries and wages of the academic and non-academic staff, paid student help, and part-time employees without deduction of withholdings for income tax or employee contributions for social security or retirement coverage. Report for columns (3), (4), and (5), all expenditure for capital outlay from bond proceeds and all other funds. On line 12, report outlays for physical plant utilized by the departments, colleges,

and other departments and extension services. On line 13, report outlays for a major public building or nonpublic building. On line 14, report outlays for auxiliary enterprises. On line 15, report outlays for purchase of equipment (replacement as well as additional). On line 16, report purchases of land and existing structures. On line 17, report spending for new structures and other improvements, additions, replacements, and major alterations.

LINES 16 through 19. Report bonds, mortgages, etc., with an original term of more than one year, which are payable solely from pledged earnings, charges, or fees (e.g., dormitory, stadium, and student-union revenue bonds). Include any loans (not "Commitments") from H.H.F.A. and other Federal agencies. Exclude guaranteed long-term debt (i.e., those obligations that are issued by the State and backed by a pledge of credit of the State).

LINES 20 and 21. Report anticipation notes, interest-bearing warrants and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations. Do not include inter-fund loans, or advances from State funds.

LINES 22 through 27. Report amounts of cash on hand and on deposit, and security holdings (at par value) as to all funds and accounts of your institution except agency accounts held in private trust or custodial capacity, and any contributory employee-retirement systems funds. Include endowment funds, loan funds, and plant funds, as well as current funds. Exclude accounts receivable, value of property other than securities, and any amounts held for your institution by the State Treasurer. Sinking funds (column (2)) are reserves held specifically for redemption of the long-term debt reported in line 19 (but exclude any amounts for interest requirements). Bond funds (column (3)) are funds established to account for the proceeds of bond issues pending their disbursement.

LINE 22. Report cash on hand and demand and time or savings deposits.

LINE 24. Report the obligations of the following government-owned agencies: CCC, Export-Import Bank, Federal Financing Banks, FHA, GNMA, Postal Service, and TVA.

LINE 25. Include holdings of bonds and other securities issued by State and local government institutions and agencies. Exclude interfund loans and advances.

LINE 26. Report bonds, stocks (at book value), mortgages, notes, student loans, etc., not included in lines 22 through 25. Include the following privately financed former Federal agencies: FHLB, FLB, FNMA, Banks for Cooperative and Federal Intermediate Credit Banks.

UNIVERSITY OF NEBRASKA AT OMAHA

INTERDEPARTMENTAL CORRESPONDENCE

Date: October 20, 1976

To: Mr. Gene Trani

From: Jim Maynard *JM*

Subject: HEGIS Report - "Financial Statistics of Institutions of  
Higher Education for Fiscal Year Ending 1976"

Please find enclosed "Financial Statistics of Institutions of Higher Education for Fiscal Year Ending 1976".

I would appreciate it if you would acknowledge, in writing, the date of the receipt of these materials.

Thanks.