


2019

Finance 2019-2020

Systems Intelligence and Data Analytics, University of Nebraska at Omaha

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Institution: University of Nebraska at Omaha (181394)
User ID: P1813941

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

To download the survey materials for this component: [Survey Materials](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards 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.

Finance - Public Institutions Using GASB Standards

General Information GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2019.)

Beginning: month/year (MMYYYY)

Month: 7 Year: 2018


And ending: month/year (MMYYYY)

Month: 6 Year: 2019

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.)

Unqualified

 Qualified
(Explain in
box below)

Don't know OR in progress
(Explain in
box below)

3. Reporting Model

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. Intercollegiate Athletics

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 box below)

5. Endowment Assets

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

No

Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 1

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	Assets		
01	Total current assets	109,814,337	92,878,954
31	Depreciable capital assets, net of depreciation	423,675,023	418,742,366
04	Other noncurrent assets CV=[A05-A31]	27,676,579	25,484,995
05	Total noncurrent assets	451,351,602	444,227,361
06	Total assets CV=(A01+A05)	561,165,939	537,106,315
19	Deferred outflows of resources	5,201,761	5,482,932
	Liabilities		
07	Long-term debt, current portion	5,396,287	5,276,287
08	Other current liabilities CV=(A09-A07)	30,690,972	29,993,873
09	Total current liabilities	36,087,259	35,270,160
10	Long-term debt	116,821,752	122,218,039
11	Other noncurrent liabilities CV=(A12-A10)	1,861,857	1,386,713
12	Total noncurrent liabilities	118,683,609	123,604,752
13	Total liabilities CV=(A09+A12)	154,770,868	158,874,912
20	Deferred inflows of resources	148,888	297,776
	Net Position		
14	Invested in capital assets, net of related debt	306,658,745	296,730,972
15	Restricted-expendable	45,188,807	38,511,711
16	Restricted-nonexpendable	863,288	887,440
17	Unrestricted CV=[A18-(A14+A15+A16)]	58,737,104	47,286,436
18	Net position CV=[(A06+A19)-(A13+A20)]	411,447,944	383,416,559

You may use the space below to provide context for the data you've reported above.

Part A - Statement of Net Position Page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	28,533,350	28,533,350
22	Infrastructure	33,684,390	35,572,642
23	Buildings	459,101,913	443,228,910
32	Equipment, including art and library collections	25,870,988	28,643,853
27	Construction in progress	14,494,591	11,234,898
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	561,685,232	547,213,653
28	Accumulated depreciation	138,010,210	128,471,288
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

You may use the space below to provide context for the data you've reported above.

Part D - Summary of Changes In Net Position

Fiscal Year: July 1, 2018 - June 30, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	287,501,899	277,731,793
02	Total expenses and deductions for this institution AND all of its child institutions	259,470,513	261,157,958
03	Change in net position during year CV=(D01-D02)	28,031,386	16,573,835
04	Net position beginning of year for this institution AND all of its child institutions	383,416,559	366,842,722
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1	2
06	Net position end of year for this institution AND all of its child institutions (from A18)	411,447,944	383,416,559

You may use the space below to provide context for the data you've reported above.

Part E - Scholarships and Fellowships

Fiscal Year: July 1, 2018 - June 30, 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	20,625,483	19,813,290
02	Other federal grants (Do NOT include FDSL amounts)	411,549	343,186
03	Grants by state government	0	0
04	Grants by local government	0	0
05	Institutional grants from restricted resources	11,672,068	10,104,267
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	21,697,577	20,697,074
07	Total revenue that funds scholarships and fellowships	54,406,677	50,957,817
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	38,752,080	34,080,891
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,951,886	943,765
10	Total discounts and allowances CV=(E08+E09)	40,703,966	35,024,656
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	13,702,711	15,933,161

You may use the space below to provide context for the data you've reported above.

Part B - Revenues by Source (1)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	93,618,992	87,774,888
	Grants and contracts - operating		
02	Federal operating grants and contracts	15,273,682	14,352,092
03	State operating grants and contracts	3,773,825	3,627,834
04	Local government/private operating grants and contracts	712,800	1,027,955
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	712,800	1,027,955
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	39,439,870	40,395,238
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	7,772,519	17,063,010
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	853,041	862,639
09	Total operating revenues	161,444,729	165,103,656

Part B - Revenues by Source (2)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	76,645,784	67,621,831
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	20,625,483	19,813,290
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	12,541,825	9,936,643
17	Investment income	2,856,608	2,294,530
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	107,697
19	Total nonoperating revenues	112,669,700	99,773,991
27	Total operating and nonoperating revenues CV=[B19+B09]	274,114,429	264,877,647
28	12-month Student FTE from E12	12,786	13,037
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,439	20,317

Part B - Revenues by Source (3)

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	215,261
21	Capital grants and gifts	9,581,360	12,638,885
22	Additions to permanent endowments	0	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	3,806,110	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	13,387,470	12,854,146
25	Total all revenues and other additions	287,501,899	277,731,793

You may use the space below to provide context for the data you've reported above.

Part C-1 - Expenses by Functional Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	117,445,705	118,150,243	70,469,175	70,566,065
02	Research	12,336,062	12,521,483	5,787,070	5,195,361
03	Public service	12,256,561	12,239,447	5,071,308	5,273,455
05	Academic support	21,845,324	20,467,862	9,826,572	8,972,102
06	Student services	12,750,867	12,036,298	6,756,109	6,446,364
07	Institutional support	19,692,763	21,580,283	10,231,279	11,515,359
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	13,702,711	15,933,161		
11	Auxiliary enterprises	46,800,022	44,485,974	12,046,102	12,099,208
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	2,640,498	3,743,207	0	0
19	Total expenses and deductions	259,470,513	261,157,958	120,187,615	120,067,914

Part C-2 - Expenses by Natural Classification

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	120,187,615	120,067,914
19-3	Benefits	35,776,007	35,669,464
19-4	Operation and Maintenance of Plant (as a natural expense)	15,235,880	15,217,787
19-5	Depreciation	14,366,581	14,617,032
19-6	Interest	4,381,686	4,268,383
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	69,522,744	71,317,378
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	259,470,513	261,157,958
20-1	12-month Student FTE (from E12 survey)	12,786	13,037
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,293	20,032

You may use the space below to provide context for the data you've reported above.

Part H - Details of Endowment Assets

Fiscal Year: July 1, 2018 - June 30, 2019

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of endowment assets at the beginning of the fiscal year	88,867,055	84,142,716
02	Value of endowment assets at the end of the fiscal year	82,598,663	88,867,055

You may use the space below to provide context for the data you've reported above.

Part J - Revenue Data for the Census Bureau

Fiscal Year: July 1, 2018 - June 30, 2019

Source and type	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 Tuition and fees	132,371,072	132,371,072			
02 Sales and services	49,164,275	7,772,519	41,391,756	0	0
03 Federal grants/contracts (excludes Pell Grants)	15,273,682	15,273,682	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	76,645,784	76,645,784	0	0	0
05 State grants and contracts	3,681,676	3,681,676	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	12,541,825				
10 Interest earnings	2,856,608				
11 Dividend earnings	0				
12 Realized capital gains	0				

You may use the space below to provide context for the data you've reported above.

Part K - Expenditure Data for the Census Bureau**Fiscal Year: July 1, 2018 - June 30, 2019**

Category	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)
02 Employee benefits, total	35,776,007	32,597,398	3,178,609	0	0
03 Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04 Current expenditures including salaries	64,304,440	39,663,349	24,641,091	0	0
Capital outlays					
05 Construction	19,132,696	19,132,696	0	0	0
06 Equipment purchases	1,409,310	1,400,430	8,880	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	4,178,183				

You may use the space below to provide context for the data you've reported above.

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: July 1, 2018 - June 30, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	120,195,000
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	4,860,000
04 Long-term debt outstanding at end of fiscal year	115,335,000
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: July 1, 2018 - June 30, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	19,437,066
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	85,602,596

You may use the space below to provide context for the data you've reported above.

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

- | | | |
|--------------------------------------------------|------------------------------------------------|----------------------------------|
| <input type="radio"/> Keyholder | <input type="radio"/> SFA Contact | <input type="radio"/> HR Contact |
| <input checked="" type="radio"/> Finance Contact | <input type="radio"/> Academic Library Contact | <input type="radio"/> Other |

Name: Jessie Combs

Email: jessiecombs@unomaha.edu

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

3.00 Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	8.00 hours	1.00 hours	4.00 hours	1.00 hours
Other offices	hours	hours	hours	hours

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$93,618,992	38%	\$7,322
State appropriations	\$76,645,784	31%	\$5,995
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$39,672,990	16%	\$3,103
Private gifts, grants, and contracts	\$13,254,625	5%	\$1,037
Investment income	\$2,856,608	1%	\$223
Other core revenues	\$22,013,030	9%	\$1,722
Total core revenues	\$248,062,029	100%	\$19,401
Total revenues	\$287,501,899		\$22,486

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$117,445,705	55%	\$9,185
Research	\$12,336,062	6%	\$965
Public service	\$12,256,561	6%	\$959
Academic support	\$21,845,324	10%	\$1,709
Institutional support	\$19,692,763	9%	\$1,540
Student services	\$12,750,867	6%	\$997
Other core expenses	\$16,343,209	8%	\$1,278
Total core expenses	\$212,670,491	100%	\$16,633
Total expenses	\$259,470,513		\$20,293

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value

FTE enrollment	12,786
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Nebraska at Omaha (181394)

Source	Description	Severity	Resolved	Options
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Screen: Scholarships & Fellowships

Perform Edits	The fiscal year for this institution exactly matches the coverage period specified in SFA (July 1 to June 30) therefore, we would expect the grant/scholarship aid awarded in SFA (\$72,396,816) to be similar to the scholarship/fellowship revenue reported in Finance (\$54,406,677). Please review your data and make any necessary corrections, or contact the IPEDS Help Desk for assistance. (Error #5309)	Explanation	Yes	
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Reason: Finance has confirmed this figure is correct.

Screen: Revenues Part 3

Perform Edits	The amount of additions to permanent endowments reported in Part B (line 22) should not be zero or blank. Please confirm that the data reported are correct. (Error #5231)	Confirmation	Yes	
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Related Screens:	Revenues Part 3
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