


1989

Finance 1989-90

UNO Office of Institutional Effectiveness
University of Nebraska at Omaha

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UNIVERSITY OF NEBRASKA AT OMAHA

I N T E R D E P A R T M E N T A L C O R R E S P O N D E N C E

DATE: November 6, 1989

TO: Jim Maynard

FROM: Joe Huebner *Joe Huebner*

SUBJECT: 1989 IPEDS Report for Finance FY 1989

Attached is the IPEDS Finance FY 1989 survey for the fiscal year ending June 30, 1989. The IPEDS survey was prepared using the 6-30-89 draft financial statements.

Please call if you need any additional information.

xc: Janet Paap
Julie Totten

UNIVERSITY OF NEBRASKA AT OMAHA
60TH AND DODGE STREET
OMAHA NE 68182

Identification No. 181394
Name of Respondent: Joseph L. Huebner
Title: Controller
Phone Number: (402) 554-2737

This Report Covers Finance Activity for the 12-month Fiscal Year, Beginning 07 1988 Ending 06 1989
Month Year Month Year
(2 digits) (2 digits)

Part A - CURRENT FUNDS REVENUES BY SOURCE

Source of Funds	Line No.	Amount (whole dollars)*		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Tuition and Fees	01	\$ 16,823,898	\$	\$ 16,823,898
Government Appropriations*		-	-	-
Federal *	02	-	-	-
Through State Channels*	03			
State*	04	29,020,404	-	29,020,404
Local*	05	20,312	-	20,312
Government Grants and Contracts*				
Federal*	06	410,119	9,294,863	9,704,982
State*	07	84,649	289,144	373,793
Local*	08	-	63,876	63,876
Private Gifts, Grants, and Contracts*	09	18,134	1,426,881	1,445,015
Endowment Income*	10	-	127,747	127,747
Sales and Services of Educational Activities*	11	1,746,244	-	1,746,244
Auxiliary Enterprises *	12	5,403,533	-	5,403,533
Hospitals**	13			
Other Sources*	14	1,170,527	-	1,170,527
Independent Operations*	15	-	-	-
TOTAL CURRENT FUNDS REVENUES (sum of lines 1, 2, 4-15)	16	\$ 54,697,820	\$ 11,202,511	\$ 65,900,331

* Excludes appropriations, gifts, grants, endowment, and sales and services for hospitals only (not Medical Schools). Report exclusions for hospitals on line 13.

** Amounts relating to the hospitals only. If an entry is made on this line, please complete Part J. Medical School revenues should be reported on lines 1 through 12 and 14-15 as appropriate.

Part B - CURRENT FUNDS EXPENDITURES AND TRANSFERS

Function of Expenditures	Line No.	Amount (whole dollars)			Amount for Salaries and Wages Without Employee Fringe Benefits (Included in Col. 3)	Employee Compensation
		Unrestricted	Restricted	Total		
		(1)	(2)	(3)		
EDUCATIONAL AND GENERAL		\$	\$	\$	\$	
Instruction	01	23,569,872	677,208	24,247,080	18,664,962	
Research	02	989,456	312,278	1,301,734	705,832	
Public Service	03	533,566	5,248,766	5,782,332	1,089,015	
Academic Support	04	7,158,505	277,330	7,435,835	4,312,733	
Includes Library Expenditures of \$ 2,727,832	05					
Student Services	06	3,488,198	225,899	3,714,097	2,364,544	
Institutional Support	07	5,527,797	30,648	5,558,445	2,930,815	
Operation and Maintenance of Plant	08	5,625,690	53,287	5,678,977	2,392,065	
Scholarships and Fellowships	09	1,760,724	4,377,095	6,137,819		
Mandatory Transfers	10	36,573	-	36,573		
Nonmandatory Transfers	11	-	-	-		
TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS (sum of lines 1-4, 6-11)	12	\$ 48,690,381	\$ 11,202,511	\$ 59,892,892		
AUXILIARY ENTERPRISES	13	5,717,236	-	5,717,236		
Includes Mandatory Transfer of \$	14					
Includes Nonmandatory Transfer of \$	15					
HOSPITALS	16	-	-	-		
Includes Mandatory Transfer of \$	17					
Includes Nonmandatory Transfer of \$	18					
INDEPENDENT OPERATIONS . . .	19	-	-	-		
Includes Mandatory Transfer of \$	20					
Includes Nonmandatory Transfer of \$	21					
TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS (sum of lines 12,13,16, & 19)	22	\$ 54,407,617	\$ 11,202,511	\$ 65,610,128		
Total Salaries and Wages for E & G (sum of column 4 lines 1-4 & 6-8)	23					32,459,966
Total E&G Employee Fringe Benefits Paid From Institutional Accounts	24					5,357,075
Total E&G Employee Fringe Benefits not included on line 12 col 3	25					-
Paid from Noninstitutional Accounts included on line 12 col 3	26					-
TOTAL E&G EMPLOYEE COMPENSATION (sum of lines 23-26)	27					37,817,041

Part C - CLARIFYING QUESTIONS REGARDING TOTAL E & G EXPENDITURES AND REVENUES**1. Institutional Systems**

This unit is part of an institutional system

- a. No
 b. Yes

If yes, are any costs for the operation of central administration included in this report

- c. No
 d. Yes Amount \$ _____

2. Tuition and Fees

- a. Tuition and fees (Copy Part A, line 1, column 3) \$ 16,823,898
 b. Tuition and fees collections (including remissions) used for purposes other than current operations (e.g. debt retirement, additions to plant) not reported in Part A, line 1 \$ -
 c. TOTAL TUITION AND FEES (a + b) \$ 16,823,898

3. Intercollegiate Athletics

This institution has an intercollegiate athletic program

- a. No
 b. Yes

If yes, it is funded through one or more of the following institutional accounts: (check all that apply and enter dollar amount)

- c. Amount reported as part of Auxiliary Enterprises (Part B, line 13) \$ _____
 d. Amount reported as part of Instruction (Part B, line 1) \$ _____
 e. Amount reported as part of Student Services (Part B, line 6) \$ 1,143,176

It is funded through a separate corporation or foundation

- f. Amount from a separate corporation or foundation \$ _____

4. Other ExclusionsAre some educational and general expenditures for professorships, research, or other functions paid directly by foundations or other organizations so they are not included in Part B.

- a. No
 b. Yes Amount \$ _____

5. Employee Fringe Benefits

Specify from which of the following are employee fringe benefits paid: (check one)

- a. All employee fringe benefits included on Part B, line 12, column 3 are charged against Institutional Support (Part B, line 7) and not to the functional categories to which they are attributable.
 b. All employee fringe benefits included in Part B, line 12, column 3 are charged against attributable functional categories (i.e., Instruction, Research, Public Service, Academic Support, Student Services, Operation and Maintenance of Plant, Part B, lines 1-4, 6-8) as well as to Institutional Support (Part B, line 7)

6. Agricultural Experiment Stations and Extension Services (For Land Grant Institutions Only)

(check all that apply)

- a. Expenditures for agricultural experiment stations are included in Part B
 b. Expenditures for agricultural extension services are included in Part B
 c. Not Applicable

Part D - UTILITY EXPENDITURES

Expenditures	Line No.	Amount (whole dollars)
Total Expenditures for Utilities (exclude hospitals)	01	\$ 1,994,739

Part E - SCHOLARSHIP AND FELLOWSHIP EXPENDITURES (To be completed by institutions responding on Part B, line 9)

Source	Line No.	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	Total (3)
Federal Government Pell Grants	01	\$ -	\$ 3,626,224	\$ 3,626,224
Other Federal	02	-	215,479	215,479
State Government	03	-	46,075	46,075
Local Government	04	-	-	-
Private	05	-	472,000	472,000
Institutional	06	1,760,724	17,317	1,778,041
Total Scholarship and Fellowship Expenditures (sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	07	\$ 1,760,724	\$ 4,377,095	\$ 6,137,819

Part F - EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS

Expenditures	Line No.	Amount (whole dollars)
Expenditures for Library Acquisitions, Included in Part B, line 5	01	\$ 981,421
Expenditures for Library Acquisitions, NOT Included in Part B, line 5	02	-
Total Expenditures for Library Acquisitions (sum of lines 1 and 2)	03	\$ 981,421

Part G - INDEBTEDNESS ON PHYSICAL PLANT

Balances and Transactions	Line No.	Amount (whole dollars)
Balance Owed on Principal at Beginning of Year	01	\$ 3,020,992
Additional Principal Borrowed During Year	02	-
Payments Made on Principal During Year	03	205,873
Balance Owed on Principal at End of Year (line 1, plus line 2, minus line 3)	04	2,815,119
Interest Payments on Physical Plant Indebtedness	05	199,115

Part H - DETAILS OF ENDOWMENT ASSETS

Balances and Yield	Line No.	Book Value	Market Value	Amount
		(1)	(2)	(3)
Value of Endowment Assets at the Beginning of the Fiscal Year	01	\$ 817,769	\$ 910,306	
Value of Endowment Assets at the End of the Fiscal Year	02	863,527	1,066,191	
Endowment Yield (dividends, interest, rents, royalties, etc.)	03			\$ 55,671
Endowment Yield (line 3) Transferred to Endowment Fund	04			-
Transfer from the Endowment Fund to the Current Fund (Only for those institutions employing the Total Return Concept and Spending Rule)	05			-

Part I - STATEMENT OF CHANGES IN FUND BALANCES

	Line No.	Current Funds ²		Loan Funds (3)	Endowment and Similar Funds (4)	Annuity and Life Income Funds (5)	Plant Funds ³ (6)
		Unrestricted	Restricted				
		(1)	(2)				
Additions (Includes Revenues)	01	\$ 54,707,821	\$ 11,624,426	\$ 403,803	\$ 78,766	\$ -	\$ 3,931,746
Deductions (Includes Expenditures)	02	53,958,481	11,620,314	158,835	55,630	-	1,178,426
Total Transfers Into/(Out of)	03	(715,573)	(22,622)	36,573	22,622	-	679,000
Summary							
Net Increase/(Decrease) For Year	04	33,767	(18,510)	281,541	45,758	-	3,432,320
Fund Balance at Beginning of Year	05	2,873,837	939,474	3,167,063	817,769	-	81,440,086
Fund Balance at End of Year	06	2,907,604	920,964	3,448,604	863,527	-	84,872,406

¹ Total of row should sum to zero.

² Include all current funds including those for auxiliary enterprises

³ Include the value of investment in physical plant

Part J - HOSPITAL REVENUES (To be completed by institutions responding on Part A, line 13)

Source	Line No.	Amount (whole dollars)		
		Unrestricted	Restricted	Total
		(1)	(2)	(3)
Government Appropriations	01	\$	\$	\$
Federal				
State	02			
Local	3			
Sales and Services	4			
All Gifts, Grants, and Contracts	05			
Endowment Income	06			
Other Sources	07			
Total (sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1 - 3)	08	\$	\$	\$

Part K - PHYSICAL PLANT ASSETS

Type of Asset	Line No.	Book Value At Beginning of Year	Additions During Year	Deductions During Year	Book Value At End of Year	Current Replacement Value (est.)
		(1)	(2)	(3)	(4)	(5)
Land	01	\$ 8,701,815	\$ 85,022	\$ -	\$ 8,786,837	
Buildings	02	59,205,359	1,552,222	-	60,757,581	\$ 121,271,791
Equipment	03	14,815,158	1,527,127	262,513	16,079,772	24,119,658

**Part L - FISCAL YEAR 1989 INTEREST EARNINGS AND CASH AND SECURITY DATA FOR
BUREAU OF THE CENSUS**

(To be completed by all state and local public institutions)

Finance Item	Line No.	Amount (whole dollars)
Interest Earnings from All Funds - Include Earnings from Current, Plant, and Endowment Funds	01	\$ 838,342
Total Cash and Security Assets Held at End of Fiscal Year in Sinking or Debt Service Funds	02	1,663,188
Total Cash and Security Assets Held at End of Fiscal Year in Bond Funds	03	-
Total Cash and Security Assets Held at End of Fiscal Year in All Other Funds - Include Current and Endowment Funds - Restricted and Unrestricted	04	6,524,480

Local institutions should continue completing this form in Part M. State institutions should skip to Part N.

**Part M - FISCAL YEAR 1989 TAX AND CAPITAL OUTLAY EXPENDITURES DATA FOR
BUREAU OF THE CENSUS**

(To be completed by local public institutions only)

Selected Financial Item	Line No.	Amount (whole dollars)
Receipts from Property and Nonproperty Taxes from All Funds	01	\$
Equipment Purchase - Current Funds	02	
Equipment Purchase - Plant, Capital Outlay, or Bond Funds	03	
Construction Expenditures - Plant, Capital Outlay, or Bond Funds	04	
Land Purchase - Plant, Capital Outlay, or Bond Funds	05	

Part N - FISCAL YEAR 1989 EXPENDITURES AND INDEBTEDNESS DATA FOR BUREAU OF THE CENSUS

(To be completed by State public institutions only)

Selected Finance Items	Line No.	Amount (whole dollars)			
		Education and General/ Indep Opers (1)	Auxiliary Enterprises (2)	Hospitals (3)	Agriculture Extension/ Experiment Services (4)
Salaries and Wages	01	\$32,459,966	\$ 1,545,079	\$ -	\$ -
Payment to State Retirement Funds	02	-	-	-	-
Equipment Purchase - Current Funds	03	2,727,857	219,688	-	-
Equipment Purchase - Plant Funds	04	9,392	-	-	-
Construction - Plant Funds	05	501,154	-	-	-
Land Purchase - Plant Funds	06	-	-	-	-
Gross Charges from Product Sales	07				-
Revenue from Federal Government	08				-
Current Expenditures - Other than Salaries	09				-
Interest Paid on Revenue Debt	10	122,412			

**Indebtedness - Exclude Debt Issued and Backed by State Government.
Include Revenue Debt (Stadiums, Dormitories) Issued by Your Institution.**

Long-term Debt Outstanding at Beginning of Fiscal Year	11	\$ 1,805,000			
Long-term Debt Issued During Fiscal Year	12	-			
Long-term Debt Retired During Fiscal Year	13	65,000			
Long-term Debt Outstanding at End of Fiscal Year (Line 11 plus 12 minus line 13)	14	1,740,000			
Short-term Debt Outstanding at Beginning of Fiscal Year	15	-			
Short-term Debt Outstanding at End of Fiscal Year	16	-			