


1991

## Finance 1991-92

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: October 30, 1991

TO: Jim Maynard

FROM: Joe Huebner *Jae*

SUBJECT: 1991 IPEDS Report for Finance FY 1991

Attached is the IPEDS Finance FY 1991 survey for the fiscal year ending June 30, 1991. The IPEDS survey was prepared using the 6-30-91 draft financial statements.

Please call if you need any additional information.

xc: Paula Boroff  
Rita Henry  
Janet Paap  
Julie Totten

U.S. DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
ACTING AS COLLECTING AGENT FOR THE  
U.S. DEPARTMENT OF EDUCATION  
NATIONAL CENTER FOR EDUCATION STATISTICS

**INTEGRATED POSTSECONDARY  
EDUCATION DATA SYSTEM**

**FINANCE SURVEY  
FY 1991**

**NOTE** — This form is authorized by law (20 U.S.C. 1221e-1). While you are not required to respond, your cooperation is needed to make the results of this survey comprehensive, accurate, and timely.

Public reporting burden for this collection of information is estimated to average 3.5 hours per response but may range from 30 minutes to 10.0 hours depending on whether the information is readily accessible to machine readable files. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the U.S. Department of Education, Information Management and Compliance Division, Washington, DC 20202-4651, and to the Office of Management and Budget, Paperwork Reduction Project 1850-0582, Washington, DC 20503.



181394-09

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

*Please read the accompanying instructions before completing this survey form. Report data ONLY for the institution in the address label. If data for any other institutions or branch campuses are included in this report because they CANNOT be reported separately, please provide a list of these schools.*

*Please correct errors in the name, address, and ZIP Code.*

*If there are any questions about this form, contact Kristin Keough NCES, at (202) 219-1372 or Eunice Ave, Bureau of the Census, at (301) 763-7664.*

**RETURN TO**

JEAN HULBERT  
RESEARCH ANALYST, NEBRASKA COORD.  
COMMISSION FOR POSTSECONDARY ED.  
P.O. BOX 95005  
LINCOLN, NE 68509-5005

**Date due: November 15, 1991**

1. Name of respondent Joseph L. Huebner	2. Title of respondent Controller	3. Telephone (Area code, number, ext.) (402)554-2737
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**PURPOSE OF THE SURVEY**

The primary purpose of this survey is to collect basic data to describe the financial condition of postsecondary education in the nation; to monitor changes in postsecondary education finance; and to promote research involving institutional financial resources and expenditures. The survey is conducted in compliance with the Center's mission "to collect, and analyze, and disseminate statistics and other data related to education in the United States", (20 U.S.C. 1221e-1, General Education Provisions Act, Sec. 406( b), as amended).

**USES OF DATA**

Survey results will be used in a variety of ways. For example, they will be used, together with other data, to describe the condition of postsecondary education in the nation. The information will be summarized by various institutional categories to detect any changes over the years in the sources of revenues and types of expenditures. Results will allow institutions to compare their financial data to national averages. The data will also be merged with other institutional data, such as enrollment and completions, to provide a valuable national resource for institutional research.

The definitions and instructions for compiling IPEDS data have been designed to minimize comparability problems. However, postsecondary education institutions differ widely among themselves. As a result of these differences, comparisons of data provided by individual institutions may be misleading.

Notes (Reference part, line, and column)

**Part A — CURRENT FUNDS REVENUES BY SOURCE**

**This report covers finance activity for the 12-month fiscal year beginning**

July \_\_\_\_\_, 1990 and ending June \_\_\_\_\_, 1991.

Line No.	Source of funds	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Tuition and fees	\$ 18,796,488	\$ -	\$ 18,796,488
02	Government appropriations*	-	-	-
	Federal*	-	-	-
03	Through State channels*	\$ -		
04	State*	37,534,490	-	37,534,490
05	Local*	20,312	-	20,312
06	Government grants and contracts*			
	Federal*	660,333	12,692,510	13,352,843
07	State*	198,072	364,113	562,185
08	Local*	1,824	106,639	108,463
09	Private gifts, grants, and contracts*	11,827	2,566,670	2,578,497
10	Endowment income*	-	216,634	216,634
11	Sales and services of educational activities*	2,358,454	-	2,358,454
12	Auxiliary enterprises*	6,601,161	-	6,601,161
13	Hospitals**	-	-	-
14	Other sources*	1,337,654	-	1,337,654
15	Independent operations*	-	-	-
16	<b>TOTAL CURRENT FUNDS REVENUES</b> (Sum of lines 1, 2, 4-15)	\$ 67,520,615	\$ 15,946,566	\$ 83,467,181

\* 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, complete Part J. Medical school revenues should be reported on lines 1 through 12 and 14-15, as appropriate.

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**Part B — CURRENT FUNDS EXPENDITURES AND TRANSFERS**

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages <b>without</b> employee fringe benefits (included in col. 3) (4)
		Unrestricted (1)	Restricted (2)	Total (3)	
	EDUCATIONAL AND GENERAL:				
01	Instruction	\$ 29,197,690	\$ 1,197,475	\$ 30,395,165	\$ 23,025,835
02	Research	1,607,210	516,535	2,123,745	1,243,934
03	Public service	826,347	8,306,958	9,133,305	1,565,886
04	Academic support	8,465,692	341,467	8,807,159	4,776,194
05	Includes library expenditures of \$ 3,375,176				
06	Student services	4,370,478	418,472	4,788,950	3,016,216
07	Institutional support	7,273,031	43,194	7,316,225	3,604,054
08	Operation and maintenance of plant	6,370,858	99,684	6,470,542	2,772,740
09	Scholarships and fellowships	1,882,944	5,022,781	6,905,725	-
10	Mandatory transfers	35,015	-	35,015	-
11	Nonmandatory transfers	-	-	-	-
12	<b>TOTAL EDUCATIONAL AND GENERAL EXPENDITURES AND TRANSFERS</b> (Sum of lines 1-4, 6-11)	\$ 60,029,265	\$ 15,946,566	\$ 75,975,831	40,004,859
13	Auxiliary enterprises	\$ 6,824,541	-	\$ 6,824,541	1,981,060
14	Includes mandatory transfer of \$ 599,288				
15	Includes nonmandatory transfer of \$ -				

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**Part B -- CURRENT FUNDS EXPENDITURES AND TRANSFERS**

Line No.	Function of expenditures	Amount (whole dollars)			Amount for salaries and wages without employee fringe benefits (included in col. 3) (4)
		Unrestricted (1)	Restricted (2)	Total (3)	
16	Hospitals	\$ -	\$ -	\$ -	
17	Includes mandatory transfer of \$ -				
18	Includes nonmandatory transfer of \$ -				
19	Independent operations	\$ -	\$ -	\$ -	
20	Includes mandatory transfer of \$ -				
21	Includes nonmandatory transfer of \$ -				
22	<b>TOTAL CURRENT FUNDS EXPENDITURES AND TRANSFERS</b> (Sum of lines 12, 13, 16, and 19)	\$ 66,853,806	\$ 15,946,566	\$ 82,800,372	
Line No.	Function of expenditures	Amount (whole dollars)			Employee compensation (4)
		Unrestricted (1)	Restricted (2)	Total (3)	
23	Total salaries and wages for E&G (Sum of column 4, lines 1 - 4 and 6 - 8)				\$ 40,004,859
24	Total E&G employee fringe benefits paid from institutional accounts				7,363,092
25	Total E&G employee fringe benefits paid from noninstitutional accounts				-
26	Not included on line 12, column 3				-
26	Included on line 12, column 3				-
27	<b>TOTAL E&amp;G EMPLOYEE COMPENSATION</b> (Sum of lines 23 - 26)				\$ 47,367,951

**Part C — CLARIFYING QUESTIONS REGARDING TOTAL E&G EXPENDITURES AND REVENUES**

**1. Institutional systems — Is this unit part of an institutional system?**

- 1  Yes — Are any costs for the operation of central administration included in this report? —————→ 1  Yes — Enter amount . . . . \$ \_\_\_\_\_  
 2  No 2  No

**2. Tuition and fees**

- a. Tuition and fees (Copy Part A, line 1, column 3) . . . . . \$ 18,796,488  
 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) . . . . . \$ 18,796,488

**3. Intercollegiate athletics — Does this institution have an intercollegiate athletic program?**

- 1  Yes — It is funded through one or more of the following accounts — Mark (X) all that apply and enter dollar amount —  
**Institutional accounts**  
 3  Amount reported as part of Auxiliary enterprises (Part B, line 13) . . . . . \$ \_\_\_\_\_  
 4  Amount reported as part of Instruction (Part B, line 1) . . . . . \$ \_\_\_\_\_  
 5  Amount reported as part of Student services (Part B, line 6) . . . . . \$ 1,460,309  
**Corporate or foundation account**  
 6  Amount funded from a separate corporation or foundation . . . . . \$ \_\_\_\_\_  
 2  No — Skip to item 4

**4. Other exclusions — Are 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?** —————→

- 1  Yes — Enter amount . . . . \$ \_\_\_\_\_  
 2  No

**5. Employee fringe benefits — From which of the following are employee fringe benefits paid? Mark (X) only one.**

- 1  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  
 2  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)**

Mark (X) all that apply.

- 1  Expenditures for agricultural experiment stations are included in Part B  
 2  Expenditures for agricultural extension services are included in Part B  
 3  Not applicable



**Part D – UTILITY EXPENDITURES**

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Line No.	Expenditures	Amount (whole dollars)
01	<b>TOTAL EXPENDITURES FOR UTILITIES</b> (Exclude hospitals)	\$ 2,175,802

**Part E – SCHOLARSHIP AND FELLOWSHIP EXPENDITURES**

(To be completed by institutions responding to Part B, line 9)

Line No.	Source	Amount (whole dollars)		
		Unrestricted (1)	Restricted (2)	TOTAL (3)
01	Federal government Pell Grants		\$ 4,016,651	\$ 4,016,651
02	Other Federal	\$ -	249,734	249,734
03	State government	-	37,672	37,672
04	Local government	-	-	-
05	Private	-	687,937	687,937
06	Institutional	1,882,944	30,787	1,913,731
07	<b>TOTAL SCHOLARSHIP AND FELLOWSHIP EXPENDITURES</b> (Sum of lines 1-6; this total must equal corresponding totals on Part B, line 9, cols. 1-3)	\$ 1,882,944	\$ 5,022,781	\$ 6,905,725

**Part F – EXPENDITURES FOR ACQUISITIONS OF LIBRARY MATERIALS**

Line No.	Expenditures	Amount (whole dollars)
01	Expenditures for library acquisitions, included in Part B, line 5	\$ 1,168,968
02	Expenditures for library acquisitions, NOT included in Part B, line 5	-
03	<b>TOTAL EXPENDITURES FOR LIBRARY ACQUISITIONS</b> (Sum of lines 1 and 2)	\$ 1,168,968

**Part G – INDEBTEDNESS ON PHYSICAL PLANT**

Line No.	Balances and transactions	Amount (whole dollars)
01	Balance owed on principal at beginning of year	\$ 2,569,485
02	Additional principal borrowed during year	-
03	Payments made on principal during year	251,068
04	Balance owed on principal at end of year (Line 1, plus line 2, minus line 3)	\$ 2,318,417
05	Interest payments on physical plant indebtedness	\$ 166,731

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**Part H — DETAILS OF ENDOWMENT ASSETS**

Line No.	Balances and yield	Book value (1)	Market value (2)	Amount (3)
01	Value of endowment assets at the beginning of the fiscal year	\$ 1,040,069	\$ 1,212,002	
02	Value of endowment assets at the end of the fiscal year	1,144,055	1,270,698	
03	Endowment yield (dividends, interest, rents, royalties, etc.)			\$ 70,183
04	Endowment yield (Line 3) transferred to endowment fund			-
05	Transfer from the endowment fund to the current fund (Only for those institutions employing the total return concept and spending rule)			-

**Part I — STATEMENT OF CHANGES IN FUND BALANCES**

Line No.	Funds	Current funds <sup>2</sup>		Loan funds (3)	Endowment and similar funds (4)	Annuity and life income funds (5)	Plant funds <sup>3</sup>
		Unrestricted (1)	Restricted (2)				
01	Additions (includes revenues)	\$ 67,520,615	\$ 16,707,716	\$ 425,462	\$ 112,147	-	\$ 11,269,605
02	Deductions (includes expenditures)	66,437,668	16,599,663	163,342	40,561	-	5,784,621
03	Total transfers into/(out of) <sup>1</sup>	(685,107)	15,940	35,015	32,400	-	601,752
04	Summary Net increase/ (decrease) for year	397,840	123,993	297,135	103,986	-	6,086,736
05	Fund balance at beginning of year	3,921,628	933,209	3,748,025	1,040,069	-	87,419,339
06	Fund balance at end of year	4,319,468	1,057,202	4,045,160	1,144,055	-	93,506,075

<sup>1</sup> Total of row should sum to zero.

<sup>2</sup> Include all current funds including those for auxiliary enterprises.

<sup>3</sup> Include the value of investment in physical plant.

**Part J — HOSPITAL REVENUES**

(To be completed by institutions responding to Part A, line 13)

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Line No.	Source	Amount (whole dollars)		TOTAL (3)
		Unrestricted (1)	Restricted (2)	
01	Government appropriations Federal	\$	\$	\$
02	State			
03	Local			
04	Sales and services			
05	All gifts, grants, and contracts			
06	Endowment income			
07	Other sources			
08	<b>Total (Sum of lines 1-7; this total must equal corresponding totals on Part A, line 13, columns 1-3)</b>	\$	\$	\$

**Part K — PHYSICAL PLANT ASSETS**

Line No.	Type of asset	Book value at beginning of year (1)	Additions during year (2)	Deductions during year (3)	Book value at end of year (4)	Current replacement value (est.) (5)
01	Land	\$ 8,829,283	\$ -	\$ 100,054	\$ 8,729,229	
02	Buildings	60,757,581	-	-	60,757,581	\$ 126,790,415
03	Equipment	17,452,723	2,259,800	150,336	19,562,187	29,343,281

Notes

**Part L – FISCAL YEAR 1991 INTEREST EARNINGS AND CASH AND SECURITY DATA** F-1  
**FOR BUREAU OF THE CENSUS** (To be completed by all State and local public institutions.)

Line No.	Finance item	Amount (whole dollars)
01	Interest earnings from all funds (Include earnings from current, plant, and endowment funds)	\$ 956,526
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,629,425
03	Total cash and security assets held at end of fiscal year in bond funds	
04	Total cash and security assets held at end of fiscal year in all other funds (Include current and endowment funds, restricted and unrestricted)	8,453,673

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

**Part M – FISCAL YEAR 1991 TAX RECEIPTS AND CAPITAL OUTLAY EXPENDITURES**  
**DATA FOR BUREAU OF THE CENSUS** (To be completed by local public institutions only.)

Line No.	Selected financial item	Amount (whole dollars)
01	Receipts from property and nonproperty taxes from all funds	\$
02	Capital outlay Equipment purchase – current funds	
03	Equipment purchase – plant, capital outlay, or bond funds	
04	Construction expenditures – plant, capital outlay, or bond funds	
05	Land purchase – plant, capital outlay, or bond funds	

Notes

**Part N — FISCAL YEAR 1991 REVENUE, EXPENDITURE, AND INDEBTEDNESS DATA** F-1  
**FOR BUREAU OF THE CENSUS** (To be completed by State public institutions only.)

Line No.	Selected finance items	Amount (whole dollars)			
		Education and general/independent operations (1)	Auxiliary enterprises (2)	Hospitals (3)	Agriculture extension/experiment services (4)
01	Employee compensation Salaries and wages	\$ 40,004,859	\$ 1,981,060	\$ -	\$ -
02	Payment to state retirement funds	-	-	-	-
03	Capital outlay Equipment purchase-current funds	3,174,726	242,027	-	-
04	Equipment purchase-plant funds	641,698	-	-	-
05	Construction — plant funds	4,474,141	-	-	-
06	Land purchase — plant funds	-	-	-	-
07	Miscellaneous revenues Gross charges from product sales				-
08	Revenue from Federal government				-
09	Miscellaneous expenditures Current expenditures other than salaries				-
10	Interest paid on revenue debt	111,695			

**Indebtedness (exclude debt issued and backed by State government. Include revenue debt (stadiums, dormitories) issued by your institution.)**

11	Long-term debt outstanding at beginning of fiscal year	\$ 1,645,000			
12	Long-term debt issued during fiscal year	-			
13	Long-term debt retired during fiscal year	90,000			
14	Long-term debt outstanding at end of fiscal year (Line 11 plus 12 minus line 13)	1,555,000			
15	Short-term debt outstanding at beginning of fiscal year	-			
16	Short-term debt outstanding at end of fiscal year	-			

*INTENTIONALLY BLANK*