

The University of Nebraska

Financial Statements and Reports Required by *Government Auditing Standards* and OMB Circular A-133 for the Year Ended June 30, 2012 and Independent Auditors' Reports

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Issued on March 26, 2013

THE UNIVERSITY OF NEBRASKA
(A Component Unit of the State of Nebraska)

TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITORS' REPORT	1 - 2
COMPONENT UNIT - INDEPENDENT AUDITORS' REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4 - 16
BASIC FINANCIAL STATEMENTS:	
Statements of Net Assets	17
Component Unit - Consolidated Statements of Financial Position	18
Statements of Revenues, Expenses, and Changes in Net Assets	19
Component Unit - Consolidated Statements of Activities	20
Statements of Cash Flows	21 - 22
Component Unit - Consolidated Statements of Cash Flows	23
Notes to Financial Statements	24 - 67
SUPPLEMENTAL INFORMATION:	
Supplemental Schedule of Expenditures of Federal Awards	68 - 101
Notes to Supplemental Schedule of Expenditures of Federal Awards	102 - 103
SINGLE AUDIT INFORMATION	
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i>	104 - 105
Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	106 - 108
Schedule of Findings and Questioned Costs	109 - 119
Summary Schedule of Prior Audit Findings	120



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INDEPENDENT AUDITORS' REPORT

Board of Regents of the University of Nebraska
Lincoln, Nebraska

We have audited the accompanying financial statements of the business-type activities, and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska), as of and for the years ended June 30, 2012 and 2011, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technology Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture. The Blended Component Units and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture represent 24 percent, 74 percent, 5 percent, and 21 percent, respectively, of the assets, liabilities, net assets, and revenues of the University. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, along with the Foundation report which appears herein, and our opinion, insofar as it relates to the amounts included for the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, is based on the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture were not audited in accordance with *Government Auditing Standards*. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used, and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska as of June 30, 2012 and 2011, and the respective changes in financial position and cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2012, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 4 through 16, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

SIGNED ORIGINAL ON FILE

Lincoln, Nebraska
December 14, 2012

Mark Avery, CPA
Audit Manager



KPMG LLP

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222 South 15th Street
Omaha, NE 68102-1610

Suite 1600
233 South 13th Street
Lincoln, NE 68508-2041

Independent Auditors' Report

The Board of Trustees
University of Nebraska Foundation:

We have audited the accompanying consolidated statement of financial position of the University of Nebraska Foundation (a Nebraska not-for-profit corporation) (the Foundation) as of June 30, 2012 and 2011, and the related consolidated statements of activities and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the University of Nebraska Foundation as of June 30, 2012 and 2011, and the changes in their net assets and their cash flows for the years then ended, in conformity with U.S. generally accepted accounting principles.

KPMG LLP

September 28, 2012

KPMG LLP is a Delaware limited liability partnership, the U.S. member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Introduction

This discussion and analysis is designed to provide an overview of the financial position and activities of the University of Nebraska (the University) for the years ended June 30, 2012 and 2011. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

The University is a comprehensive public institution of higher education, research, and public service. It was founded in Lincoln, Nebraska on February 15, 1869. The University became a multi-campus institution in 1968 by an act of the Nebraska Legislature that provided for the addition of the University of Nebraska at Omaha to the University system (formerly the municipal University of Omaha) and, at the same time, designated the University of Nebraska-Lincoln and University of Nebraska Medical Center as separate campuses. In 1991, the former Kearney State College became the fourth campus as the University of Nebraska at Kearney.

The University's four campuses provide a diversity of offerings. The University of Nebraska-Lincoln (UNL) offers a wide range of undergraduate majors and has primary responsibility for graduate education, particularly at the doctoral level, and in the non-medical professions. UNL also includes the Institute of Agriculture and Natural Resources, which operates research extension centers across the State of Nebraska (the State), as well as offering major educational and research programs on campus. The University of Nebraska Medical Center (UNMC) features undergraduate, graduate, and professional degree programs that prepare students for a wide variety of careers in health sciences. The University of Nebraska at Omaha (UNO) is a metropolitan university located in the heart of Nebraska's largest city offering a broad range of undergraduate programs, as well as doctoral programs in criminal justice and public administration. The University of Nebraska at Kearney (UNK) is a mid-sized, residential campus with a commitment to excellence in undergraduate education. UNK offers undergraduate degrees in the arts and sciences, education, and business and technology, with a wide range of majors.

The financial statements for the University of Nebraska include five blended entities, those being the University of Nebraska Facilities Corporation (UNFC), the UNMC Physicians, the University Dental Associates, the Nebraska Utility Corporation, and the University Technology Development Corporation. Additional information regarding these entities is described in the footnotes to the financial statements.

In accordance with the guidance of Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB Statement 14*, the University of Nebraska Foundation's (the Foundation) financial statements are discretely presented with the University's financial statements. Management's discussion and analysis relates only to the University and does not include any overview of the financial position and activities of the Foundation. References to the Foundation within the analysis relate only to specific transactions with the University.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Student Enrollment – Headcount

Campus	Fall Semester of Fiscal Year				
	2008	2009	2010	2011	2012
UNL	22,973	23,573	24,100	24,610	24,593
UNMC	3,128	3,194	3,237	3,493	3,626
UNO	14,156	14,213	14,620	14,665	14,712
UNK	6,478	6,543	6,650	6,753	7,100
Total	46,735	47,523	48,607	49,521	50,031

The fall semester (fiscal 2012) headcount enrollment was 50,031 students on the four campuses. This represents an increase of approximately 500 compared to the fall 2010 (fiscal 2011), a 1% increase for the year. The largest percent change within the underlying demographics is an increase in undergraduate students at UNK (up 5%), while graduate/professional students increased by approximately 1%. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs was 12,267, representing 25% of the student body, an important part of the University's commitment to its increasing prominence as a major research institution.

Financial and Operating Highlights

- **Growth in Net Assets.** Total net assets and unrestricted net assets of the University grew by approximately 6% and 10%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$7 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$17 million reflecting favorable performance for the general liability and property self-insurance and the employee group health insurance programs. Third, the University's cash reserves increased by \$5 million. This stems from the University's effort to reduce expenditures during the year to conserve State aided resources for the following biennium. Maintenance of a prudent level of reserves is a key to the long-term success of the University.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. At UNO, work began on the Community Engagement Center and the Biomechanics Research facility. Construction of the Nanoscience Center, the Animal Science Complex, and the Nebraska College of Technical Agriculture Education Center and residence hall projects were completed at UNL. An upgrade to the central utilities plant and the Scott Student Plaza and Hope Tower was completed at UNMC while construction began on the Truhlsen Eye Institute and the Eppley Cancer Institute at the campus. At UNK, renovation of the Nebraskan Student Union was finished. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC Series 2009 Bonds.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

- **Indebtedness.** Financial performance in the areas financed by revenue bonds (unions, student residences, and parking) led to strong debt coverage ratios. The University will continue to take advantage of internally generated margins and cash flow to replace and renew these strategic assets to keep them attractive to the University community.

The University issued two new financings during fiscal 2012 under the Master Trust Indenture (MTI). Both financings were made by the UNL Student Fees and Facilities obligated member of the MTI. The first issuance of \$63,475 financed the construction of two new suite-style residence halls on the UNL campus. The proceeds from second issuance of \$80,180 were used to defease the outstanding bonds of the UNL Student Fees and Facilities Bonds, Series 2002, Series 2003A and Series 2003B.

The University of Nebraska Facilities Corporation called the remaining outstanding Research Tower of Excellence Series 2002 Bonds on February 15, 2012, of \$21,215 at par plus accrued interest.

- **State appropriations.** State non-capital appropriations decreased by 1% in 2012 compared to 2011. The 2012 decrease followed decreases of 1.5%, and 1% in 2011 and 2010, respectively. The Board of Regents approved a tuition increase of 5% for 2012. This increase permitted the Board of Regents to approve a budget to meet salary increases negotiated under certain union contracts and operating expenses and to provide a 2.5% increase in the salary pool for faculty and staff outside the collective bargaining units. The University will continue to work with the State with the hope of increasing investment, which will be deployed by management strategically while at the same time using such funding to keep college affordable. The 5% tuition increase compares to a 6% increase in 2011 and 4% for 2010.
- **Federal Grants and Contracts.** Revenues from Federal grants and contracts decreased by 1.5% in 2012 but which followed healthy increases of 12% and 16% in 2011 and 2010, respectively. Support from Federal grants and contracts remained strong at \$243 million in 2012 compared to \$247 million in 2011 and \$221 million in 2010. Revenues from Federal sources support the research and discovery efforts of the University and provide financial aid to students.
- **Capital grants and gifts.** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$61 million in 2012 compared to \$68 million in 2011, and \$89 million in 2010. Even though capital gifts declined in 2012 and 2011 compared to 2010, the University realized several larger gifts in 2012 to fund capital projects. The largest of the gifts in 2012 was \$35 million from the University of Nebraska Foundation for the UNL Devaney Center, East Stadium, and the Haymarket Park Indoor Practice facility, and at UNO \$6.4 million for the Scott Court residence hall.

Using the Financial Statements

The financial statements of the University include the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These statements are prepared in accordance with GASB Statement No. 35, *Basic Financial Statements-and Management's Discussion and Analysis-for Public Colleges and Universities*. The statements and related footnotes are presented on a combined basis for the University as a whole.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Statement of Net Assets. The Statement of Net Assets includes all of the assets and liabilities of the University and its component units on the accrual basis of accounting. The difference between total assets and total liabilities represents the net assets of the University, and is one indicator of its overall current financial condition. Over time, increases or decreases in the University's net assets are indicative of whether its financial health is improving or deteriorating.

Assets classified as non-current are those that are expected to mature beyond a one year period or represent special accounts such as those established to comply with revenue bond covenants.

Capital assets are presented net of accumulated depreciation.

Net assets are divided into three parts:

- Invested in Capital Assets Net of Related Debt. The University's total investment in capital assets less accumulated depreciation and outstanding bond obligations incurred to acquire, construct, or improve those assets.
- Restricted net assets:
 - Expendable: A fund externally restricted by creditors, grantors, or contributors and includes grant and research funds, student loan programs, funds for plant construction, and debt service on bond obligations.
 - Non-expendable: permanent endowments.
- Unrestricted Net Assets. Comprised of the University's investment in the joint venture of the Nebraska Medical Center (NMC) of \$282 million, quasi-endowments of \$40 million, and net assets of the healthcare blended entities of \$68 million, and net assets of the self insurance programs of \$132 million with the balance representing designated departmental balances, encumbrances, and working capital funds.

Statement of Revenues, Expenses, and Changes in Net Assets. The Statement of Revenues, Expenses, and Changes in Net Assets disclose the revenues and expenses of the University during the year. Revenues and expenses are classified as either operating or non-operating. Revenues realized from operating activities are offset by operating expenses, including depreciation, resulting in an operating income or loss. Most significantly, GASB requires that certain funding sources that are significant to the University, including State appropriations, gifts, certain Federal student aid programs, and investment income, be classified as non-operating revenues. In large public land-grant institutions, this, by definition, will invariably create operating losses on the statement of revenues and expenses and negative cash flows from operations in the statement of cash flows.

Scholarships and fellowships granted to students are shown as a reduction of tuition and other revenues, while stipends and other cash payments made directly to students are reported as scholarship and fellowship expenses.

Statement of Cash Flows. The Statement of Cash Flows provides information about the cash receipts and cash payments made by the University during the year. When used with related disclosures and information in the other financial statements, this statement should help assess the University's ability to

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

generate future cash flows, its ability to meet its obligations when they come due, its needs for financing, the reasons for differences between operating income and associated cash receipts, and payments and the effects on the University's financial position by investing, capital, and financing transactions during the year.

Condensed Financial Statements and Analysis

Condensed Statements of Net Assets

	June 30,		
	2012	2011	2010
Assets			
Current assets	\$ 1,065,591	\$ 1,027,997	\$ 878,216
Capital assets, net of accumulated depreciation	1,855,873	1,800,768	1,736,116
Other non-current assets	761,194	724,906	724,046
Total assets	<u>3,682,658</u>	<u>3,553,671</u>	<u>3,338,378</u>
Liabilities and Net Assets			
Current liabilities	322,497	350,158	337,994
Non-current liabilities	687,794	674,641	692,872
Total liabilities	<u>1,010,291</u>	<u>1,024,799</u>	<u>1,030,866</u>
Net assets:			
Invested in capital assets, net of related debt	1,066,258	1,044,719	955,142
Restricted for:			
Nonexpendable:			
Permanent endowment	190,492	205,105	169,722
Expendable:			
Externally restricted funds	148,726	140,250	127,938
Loan funds	44,507	44,223	43,935
Plant construction	159,400	107,087	125,575
Debt service	161,384	168,315	175,655
Unrestricted	901,600	819,173	709,545
Total net assets	<u>\$ 2,672,367</u>	<u>\$ 2,528,872</u>	<u>\$ 2,307,512</u>

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Condensed Statements of Revenues, Expenses, and Changes in Net Assets

	Year Ended June 30,		
	2012	2011	2010
Operating Revenues:			
Tuition and fees	\$ 321,279	\$ 291,855	\$ 258,559
Federal grants and contracts - restricted	242,907	246,802	221,133
State grants and contracts - restricted	32,228	33,644	33,650
Private grants and contracts - restricted	91,077	98,435	103,581
Sales and services of educational activities	88,046	103,977	73,609
Sales and services of health care entities	217,799	218,546	204,221
Sales and services of auxiliary operations	145,578	143,089	133,391
Sales and services of auxiliary segments	99,801	94,758	83,173
Other operating revenues	12,755	11,488	9,782
Total operating revenues	<u>1,251,470</u>	<u>1,242,594</u>	<u>1,121,099</u>
Operating Expenses:			
Salaries and wages	886,353	871,672	829,013
Benefits	239,685	233,204	214,826
Total compensation and benefits	<u>1,126,038</u>	<u>1,104,876</u>	<u>1,043,839</u>
Supplies and materials	260,014	286,556	231,900
Contractual services	123,414	127,782	113,097
Repairs and maintenance	61,883	57,368	76,050
Utilities	34,984	36,854	37,157
Communications	14,377	13,425	13,655
Depreciation	104,088	90,846	81,724
Scholarships and fellowships	67,820	69,835	58,702
Total operating expenses	<u>1,792,618</u>	<u>1,787,542</u>	<u>1,656,124</u>
Operating Loss	<u>(541,148)</u>	<u>(544,948)</u>	<u>(535,025)</u>
Non-operating Revenues (Expenses):			
State of Nebraska noncapital appropriations	486,155	489,774	496,963
Federal grants	42,851	43,784	35,746
Gifts	75,688	74,083	63,756
Investment income	29,789	38,783	18,396
Increase (decrease) in fair value of investments	(16,518)	42,303	33,452
Interest on bond obligations	(25,017)	(25,495)	(19,368)
Equity in earnings of joint venture	12,838	27,765	27,297
Loss on disposal of capital assets	(3,684)	(12,053)	(2,479)
Net non-operating revenues	<u>602,102</u>	<u>678,944</u>	<u>653,763</u>
Income before Other Revenues, Expenses, Gains or Losses	60,954	133,996	118,738
Other Revenues, Expenses, Gains or Losses:			
Capital grants and gifts	61,288	68,153	89,379
State of Nebraska capital appropriations	20,553	18,740	18,412
Private gifts and bequests for permanent endowments	700	471	341
Net other revenues, expenses, and gains or losses	<u>82,541</u>	<u>87,364</u>	<u>108,132</u>
Increase in net assets	143,495	221,360	226,870
Net Assets:			
Net assets, beginning of year	2,528,872	2,307,512	2,080,642
Net assets, end of year	<u>\$ 2,672,367</u>	<u>\$ 2,528,872</u>	<u>\$ 2,307,512</u>

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Analysis of Financial Position. Cash and cash equivalents represent the preponderance of current assets of the University. Cash and cash equivalents increased each year in 2012, 2011, and 2010 due to slightly higher yields gained on cash balances in the State investment pool and unexpended bond proceeds on hand.

Non-current assets of the University are dominated by the investment in capital assets. At June 30, 2012, total investment in capital assets was \$2.7 billion, yielding a net investment, after accumulated depreciation, of \$1.9 billion. The net increase in capital assets was \$55 million, consisting of net additions of \$159 million less depreciation of \$104 million. Among the more noteworthy increases were: the Nanoscience Center at \$15 million, the Animal Science Complex at \$23 million, the Devaney Center Renovation at \$16 million, the NCTA Education Center and residence hall for a combined cost of \$8 million, the Roskens Hall renovation at \$12 million, the Scott Court residence hall at \$21 million, and the Lied Center renovation at \$2 million. Additions to construction work in progress included East Stadium Sky Boxes at \$29 million and the 18th/19th & R residence halls at \$13 million. A UNFC bond issue financed the NCTA Education Center and residence hall project, backed by a capital appropriation and pledged residence hall revenues. MTI bond issues financed the construction of the 18th/19th & R residence halls and a portion of the Scott Court project (\$15 million) with the balance (\$6 million) funded by a gift. Capital gifts from the Foundation funded the East Stadium, Devaney Center, the Nanoscience Center, and the Roskens Hall renovations along with gifts from other private sources. The Animal Science Complex and other deferred maintenance construction work in progress projects were financed by the UNFC Series 2009 Bonds proceeds.

Net indebtedness decreased by \$13 million in 2012 following a decrease of \$16 million in 2011 and an increase of \$58 million in 2010. Indebtedness issued was \$143 million in 2012 with \$29 million and \$118 million issued in 2011 and 2010. The bond issuances in 2012 are accounted for by two MTI issues, those being the UNL Student Fees and Facilities 18th/19th & R student residence project and the UNL Student Fees and Facilities refunding bonds. The proceeds from refunding bonds were used to defease \$91 million of outstanding UNL Student Fees & Facilities bonds. In addition, UNFC called \$21 million of outstanding Series 2002 bonds.

The unrestricted net assets of the University grew by 10% or \$83 million during the year to \$902 million. As discussed earlier, the growth is primarily attributable to the University's equity in the NMC joint venture, positive experiences in self insurance activities, and departmental and college savings.

Analysis of Operations – Overview. The University generated \$1,251 million of operating revenues during 2012, an increase of \$9 million over 2011, while operating expenses were \$1,793 million, up \$5 million over the prior year. These changes resulted in a relatively unchanged operating loss of \$541 million for 2012 compared to a loss of \$545 in 2011. As disclosed earlier, because of the mandated financial reporting regarding classification of State appropriations and other funding sources, statements of activities for large public land-grant universities will invariably report an operating loss.

If appropriations were added to the operating loss as displayed in the statements of revenues, expenses, and changes in net assets, the University's "operating loss after appropriations" would have been \$55 million in 2012 compared to similar "losses" of \$55 million and \$38 million in 2011 and 2010, respectively. To management of the University, this consistent financial performance underscores the importance of continuing solid State support combined with modest tuition in fostering the stability of the enterprise.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

The Nebraska Legislature provided \$486 million in non-capital appropriations for 2012, a decrease of \$4 million over 2011 and similar decreases of \$7 million and \$5 million in 2011 and 2010. Continued State investment is vital in helping the University to achieve its goals of accessibility and affordability. The University, in conjunction with the Foundation, generated non-operating and capital gifts of approximately \$137 million that, when combined with all other non-operating revenues and expenses including investment income of \$30 million, netted an overall increase in net assets of about \$143 million.

Revenues. The following chart depicts the revenues for 2012 and 2011 and the comparative changes that occurred between those years.

	2012		2011		2012-2011 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Tuition and fees	\$ 321,279	26%	\$ 291,855	23%	\$ 29,424	10%
Federal grants and contracts - restricted	242,907	19	246,802	20	(3,895)	(2)
State grants and contracts - restricted	32,228	3	33,644	3	(1,416)	(4)
Private grants and contracts - restricted	91,077	7	98,435	8	(7,358)	(7)
Sales and services of educational activities	88,046	7	103,977	8	(15,931)	(15)
Sales and services of health care entities	217,799	17	218,546	18	(747)	-
Sales and services of auxiliary operations	145,578	12	143,089	12	2,489	2
Sales and services of auxiliary segments	99,801	8	94,758	8	5,043	5
Other operating revenues	12,755	1	11,488	1	1,267	11
Total operating revenues	<u>\$ 1,251,470</u>	<u>100%</u>	<u>\$ 1,242,594</u>	<u>100%</u>	<u>\$ 8,876</u>	<u>1%</u>

The University's operating revenues increased in fiscal year 2012 by 1% or \$9 million. A three year comparison of revenues for the years 2012, 2011, and 2010 is presented on page 9.

- The largest increase in revenues was realized from tuition, which increased on a net basis by \$29 million for the 2012 year. The Board of Regents approved an increase in tuition of 5%, which when coupled with a 1% increase in enrollment, yielded a 10% increase in revenue. Tuition from growth in Online Worldwide distance education classes rounded out the total increase.
- Revenue from sales and services of educational activities decreased overall by \$16 million for the 2012 year. The decrease is attributable to NUTech Ventures, a blended entity that experienced a decrease of \$22 million in revenues in 2012 over 2011, primarily due to a large transaction in 2011. This decrease in revenues was offset by increases of \$6 million in other areas, including agricultural research revenues.
- Federal grants and contracts and student aid decreased by 2% in 2012 compared to increases of 12% and 16% in 2011 and 2010, respectively. Federal grants and contracts remain a very important revenue source that supports the research activity and student financial aid for the University.
- Private grants and contracts restricted decreased during the year by 7%, which reflects a lower level of support in certain areas by the private sector. It is anticipated this revenue source will increase to previous levels as the economy improves.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

- Sales and services of auxiliary operations and segments showed respective increases of 2% and 5% in 2012 compared to 2011 because of higher revenues from newly constructed student residences, high occupancies in student residences, and a 5.5% increase in housing rates. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.

Expenses. The following chart shows the University's expenses for 2012 and 2011 and comparative changes that occurred between those years. A three year comparison of expenses for the years 2012, 2011, and 2010 is presented on page 9.

	2012		2011		2012-2011 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Compensation and benefits	\$ 1,126,038	63%	\$ 1,104,876	62%	\$ 21,162	2%
Supplies and materials	260,014	14	286,556	16	(26,542)	(9)
Contractual services	123,414	7	127,782	7	(4,368)	(3)
Repairs and maintenance	61,883	3	57,368	3	4,515	8
Utilities	34,984	2	36,854	2	(1,870)	(5)
Communications	14,377	1	13,425	1	952	7
Depreciation	104,088	6	90,846	5	13,242	15
Scholarships and fellowships	67,820	4	69,835	4	(2,015)	(3)
Total operating expenses	<u>\$ 1,792,618</u>	<u>100%</u>	<u>\$ 1,787,542</u>	<u>100%</u>	<u>\$ 5,076</u>	<u>0%</u>

Operating expenses increased by \$5 million for the 2012 fiscal year, remaining essentially flat. Changes in the major expense classifications follow.

- Compensation and benefits increased by 2% in 2012 following a 6% increase in 2011 compared to 2010 and is the only expenditure category (outside of depreciation) that showed a marked increase during the year. This result follows the efforts of management to offer competitive compensation while reducing other costs.
- Supplies and materials is the second largest expense after compensation and benefits but decreased by approximately 9% in 2012 reflecting a managed level of expenditures
- Repairs and maintenance was \$62 million in 2012, an increase of \$4 million compared to 2011 but closer to the level of expense in 2010 of \$76 million, indicating a commitment to maintain capital assets.
- Utilities expense once again decreased in 2012 for the third consecutive year. Increases in energy consumption by newly occupied facilities were offset by savings realized from energy conservation measures. Projects undertaken to reduce consumption included chiller replacements, window replacements, and other deferred maintenance projects.
- Scholarships and fellowships decreased modestly by \$2 million. The level of student aid awarded during 2012 is indicative of the University's effort to provide adequate financial aid to students yet operate within the current level of available revenues.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Non-Operating Revenues (Expenses). Net non-operating revenues decreased during 2012 compared to 2011 by \$77 million. This change is primarily the result of a year-over-year decrease in fair value of investments of \$59 million and a decrease in investment income of \$9 million.

Support from the private sector and the Foundation provided the University with non-capital and capital gifts during the year of \$76 million and \$61 million respectively. This compares to \$74 million and \$68 million during 2011. Non-capital gifts support scholarships to students and a variety of academic and research pursuits.

Other Revenues, Expenses, Gains, or Losses. State of Nebraska capital appropriations remained at about the same level in 2012 as the previous two years. Capital appropriations were \$21 million, \$19 million, and \$18 million in 2012, 2011 and 2010, respectively, and included a total of \$11 million each year for debt service on both the 2006 and 2009 Series of deferred maintenance bonds and funds for fire and life safety projects. The 2012 capital appropriation also included \$802 for debt service on the NCTA Education Center.

Capital Assets

The University made significant investments in capital assets during the current year. Major construction projects and acquisitions completed were:

- Construction of the Nanoscience Center (subsequently named the Volte-Keegan Nanoscience Research Center) was completed at the UNL campus at cost of \$15 million. The project was financed by a gift and Deferred Maintenance bonds proceeds. The facility will house the Nebraska Center for Materials and Nanoscience.
- The renovation of the Animal Science Complex was completed at a cost of \$23 million at UNL, financed by the Deferred Maintenance bonds. The complex will be home to the Animal Science Department of the Institute of Agriculture and Natural Resources.
- The Roskens Hall renovation project was completed at UNO at a cost of \$12 million dollars. The renovation was funded by capital gifts from the Foundation and other private sources. The facility houses the College of Education.
- Work continued on several deferred maintenance projects financed by the UNFC Deferred Maintenance bonds, including Wittson Hall at a cost of \$3 million and Poynter Hall at a cost of \$4 million at UNMC. Revenues to repay the UNFC Deferred Maintenance Bonds include capital appropriations from the Nebraska Legislature and designated matching tuition revenue approved by the Board of Regents.
- The Devaney Sports Center Addition (now known as the Hendricks Training Complex) was completed at cost of \$16 million with funding provided by a capital gift. The Complex is the new practice facility for men's and women's basketball and wrestling.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

- The construction of the NCTA Education Center and the NCTA residence hall projects were completed at costs of \$6 million and \$2 million respectively. Both projects were bond financed through UNFC. The Education Center will be repaid by capital appropriations and the residence hall by student housing revenues.
- Fire and life safety projects were completed on all campuses. Funding for these projects came from capital appropriations for this purpose by the Legislature through the State's Task Force for Building Renewal.

More information on capital asset activity is disclosed in the Notes to the Financial Statements included in this report on page 34.

Debt Activity

Bond Financings. The University marketed two bond financings during 2012 through the University of Nebraska Master Trust Indenture.

- On November 16, 2011, the Board of Regents issued \$63,475 of Series 2011 Bonds (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds were used to pay the costs of constructing, equipping, and furnishing two new suite-style residence halls for the housing of over 1,000 students at the University of Nebraska-Lincoln campus. The bond proceeds were augmented by \$13,508 of bond surplus funds to fund the project cost of approximately \$71,385.
- On May 30, 2012, the Board of Regents issued \$80,180 of Refunding Bonds, Series 2012 (University of Nebraska-Lincoln Student Fees and Facilities) with an average rate of 3.1%. The net proceeds, together with certain other funds held by the trustee, were used to defease \$7,485 of Series 2002 Bonds, \$23,775 of Series 2003A Bonds, and \$60,120 of Series 2003B Bonds (University of Nebraska-Lincoln Student Fees and Facilities) with average rates of 1.0%, 3.5%, and 3.0%, respectively. The defeasance reduced total debt service payments by approximately \$15 million and resulted in an economic gain of approximately \$11 million. The accounting loss of \$6,422 is deferred and amortized over the life of the 2012 bonds. The aggregate amount of debt considered extinguished through this refunding (defeased) at June 30, 2012, that remains outstanding is \$91,380.

The Board of Regents of the University of Nebraska Members of the Obligated Group under the MTI has bonds outstanding from the construction of student housing, parking, and student unions. The financial position of the MTI remains strong with operating income that provided a debt service ratio of 1.6 times for the year ended June 30, 2012, compared to 1.6 times for the year ended June 30, 2011, and 1.5 times for the year ended June 30, 2010. The debt service ratio required by the MTI covenants is 1.15 times.

The UNFC met all debt service requirements during 2012. The State Legislature has reaffirmed the appropriation of funds for their portion of the debt service pertaining to the Deferred Maintenance Project and the NCTA Education Center. The Deferred Maintenance Project appropriation is combined with designated tuition revenues for debt service on the deferred maintenance bond issues. The Foundation continues to receive funds from donor gifts pledged toward the funding of the gift-funded projects. Funds from internal University sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

More information on debt financing is disclosed on page 35 in the Notes to Financial Statements included in this report.

Economic Outlook and Subsequent Events That Will Affect the Future

The University of Nebraska, as the State's predominant public education and research university, is an important component in driving the economic success of Nebraska. Economic development takes many forms in a major university, running the gamut from educating and retaining the best and brightest to research growth, tech transfer, and its by-product of job creation. This university-state partnership in fostering a climate of success also means, like other major land-grant universities, that State funding plays an important part in fueling the success of the University in many areas.

The outlook for the University is good. The University continues to endeavor to move decisively in focused, strategic areas. The *Building a Healthier Nebraska Initiative* this year was the most visible example of this focus. The Initiative had the following components:

- A Comprehensive Cancer Center, in conjunction with the Nebraska Medical Center, at the UNMC campus of \$370 million;
- A combined Nursing and Allied Health Facility at the University of Nebraska at Kearney for \$18 million; and
- A Veterinary Diagnostic Center at the Lincoln campus for \$55 million.

Each of these capital projects puts significant resources to areas of great need. Cancer research is a long-standing focus of the UNMC campus. As cancer directly or indirectly impacts one of every two persons, its impact and the corresponding focus are easily seen. The Nursing and Allied Health facility recognizes and responds to a statistic showing that the State will likely be facing a shortage of 4,000 nurses by 2020. Lastly, the Veterinary Diagnostic facility directly supports animal agriculture, one of the largest industries in Nebraska.

The Governor and the Nebraska Legislature, in its 2012 session, provided much needed capital support to the Initiative. Upon meeting fund-raising targets, the State will provide \$50 million and \$15 million to the first two projects. For the Diagnostic Center, the State has pledged \$6 million in support for ten years to fund that facility.

Operating support has been flat, but stable. The Nebraska Legislature in its 2011 session (the last budgetary session) approved and the Governor signed the mainline appropriations bill, which gave the University of Nebraska \$491 million and \$498 million of appropriations for the 2011-2012 and the 2012-2013 fiscal years, respectively. This represents a \$3 million decrease (-1%), followed by a \$7 million increase (1.3%). The University received capital appropriations over the 2011-2013 biennium of \$25 million, with that funding targeted for Phase I building projects on the Nebraska Innovation Campus located on the former state fairgrounds in Lincoln. Although the flat operating budgets required difficult reallocations, the University is pleased of the importance attached to higher education and innovation in Nebraska as signaled by the Governor and the Legislature holding (University) funding flat in trying economic times, while investing in the future.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Further bolstering the economic outlook was the Nebraska Economic Forecasting Advisory Board's projections. In its October 2012 meeting, the Forecasting Board projected revenue gains of 4.5% each of the next two years. Driven by a strong agricultural economy (in spite of drought) and low unemployment, (3.9% versus a national benchmark of 7.8%), Nebraska's economy continues to outperform the national economy. This bodes well for Nebraska's economic outlook.

In a focused effort to chart the future direction of resource deployment at the University of Nebraska, the President and the Board of Regents have set forth a strategic framework and priorities that will guide the University. These will help the University better serve Nebraskans through quality teaching, research, and outreach and engagement. Among those priorities are:

- Enrollment – Growing enrollment through a number of initiatives including growing the college-going rate.
- Tuition – Keeping tuition increases as low as possible and thereby the cost of education more affordable.
- Graduation – Increasing the graduation rate.
- Research – Bolstering current endeavors and fostering new activities that will allow the University to continue to earn greater success in attracting research funding.
- Administrative costs – Focusing on achieving decreases in administrative costs in both the academic and business enterprises.
- Faculty Salaries – Continuing to pursue and identify resources that can be earmarked to enhance faculty salaries to facilitate even greater successes in recruitment and retention.

Again, the future of the State of Nebraska is closely tied to that of its only public university and the framework and priorities will guide University planning, helping to build and sustain a Nebraska that offers its citizens educational and economic opportunity and a high quality of life.

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF NET ASSETS

JUNE 30, 2012 AND 2011

(Thousands)

(See Independent Auditors' Report on Pages 1 and 2)

	2012	2011
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 525,068	\$ 473,429
Cash and cash equivalents - restricted	127,830	127,353
Cash and cash equivalents held by trustee - restricted	47,941	48,591
Investments - restricted	165,448	143,959
Investments held by trustee - restricted	10,151	39,597
Accounts receivable and unbilled charges, net	159,155	165,601
Loans to students, net	5,127	4,952
Other current assets	24,871	24,515
Total current assets	<u>1,065,591</u>	<u>1,027,997</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	2,291	2,321
Cash and cash equivalents held by trustee - restricted	144,465	101,579
Investments - restricted	247,562	269,470
Investments held by trustee - restricted	33,572	30,634
Investment in joint venture	282,013	275,175
Loans to students, net of current portion	28,135	29,581
Capital assets, net of accumulated depreciation	1,855,873	1,800,768
Other non-current assets	23,156	16,146
Total non-current assets	<u>2,617,067</u>	<u>2,525,674</u>
Total assets	<u>3,682,658</u>	<u>3,553,671</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	86,922	89,851
Accrued salaries and wages	47,120	59,167
Accrued compensated absences	54,413	53,657
Bond obligations payable	32,360	44,540
Capital lease obligations	622	1,621
Deferred revenues and credits	88,599	87,161
Health and other insurance claims	12,461	14,161
Total current liabilities	<u>322,497</u>	<u>350,158</u>
NON-CURRENT LIABILITIES:		
Accrued salaries and wages, net of current portion	96	244
Accrued compensated absences, net of current portion	17,386	17,332
Bond obligations payable, net of current portion	638,945	640,245
Capital lease obligations, net of current portion	2,820	3,442
Deferred revenues and credits, net of current portion	28,547	13,378
Total non-current liabilities	<u>687,794</u>	<u>674,641</u>
Total liabilities	<u>1,010,291</u>	<u>1,024,799</u>
NET ASSETS:		
Invested in capital assets, net of related debt	1,066,258	1,044,719
Restricted for:		
Nonexpendable:		
Permanent endowment	190,492	205,105
Expendable:		
Externally restricted funds for scholarships, student aid, and research	148,726	140,250
Loan funds	44,507	44,223
Plant construction	159,400	107,087
Debt service	161,384	168,315
Unrestricted	901,600	819,173
Total net assets	<u>\$2,672,367</u>	<u>\$2,528,872</u>

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012 AND 2011
(Thousands)
(See Independent Auditors' Reports on Pages 1, 2, and 3)

	2012	2011
ASSETS		
Cash and cash equivalents	\$ 6,380	\$ 2,055
Temporary investments	321,310	286,091
Pledges receivable	179,779	151,118
Other receivables	3,652	2,992
Investments	1,252,566	1,300,445
Property and equipment, net of depreciation	<u>6,068</u>	<u>6,830</u>
Total assets	<u>\$ 1,769,755</u>	<u>\$ 1,749,531</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable and accrued liabilities	\$ 852	\$ 901
University of Nebraska benefits payable	3,078	2,837
Scholarships, research, fellowships and professorships payable	5,128	10,666
Deferred annuities payable	20,824	22,848
Deposits held in custody for others	270,021	281,001
Deferred revenues	<u>3,580</u>	<u>3,645</u>
Total liabilities	<u>303,483</u>	<u>321,898</u>
NET ASSETS:		
Unrestricted	(15,573)	14,332
Temporarily restricted	738,242	709,174
Permanently restricted	<u>743,603</u>	<u>704,127</u>
Total net assets	<u>1,466,272</u>	<u>1,427,633</u>
Total liabilities and net assets	<u>\$ 1,769,755</u>	<u>\$ 1,749,531</u>

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

(Thousands)

(See Independent Auditors' Report on Pages 1 and 2)

	2012	2011
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances of \$90,288 and \$85,229 in 2012 and 2011, respectively)	\$ 321,279	\$ 291,855
Federal grants and contracts - restricted	242,907	246,802
State and local grants and contracts - restricted	32,228	33,644
Private grants and contracts - restricted	91,077	98,435
Sales and services of educational activities	88,046	103,977
Sales and services of health care entities	217,799	218,546
Sales and services of auxiliary operations	145,578	143,089
Sales and services of auxiliary segments (net of scholarship allowances of \$12,317 and \$12,212 in 2012 and 2011, respectively)	99,801	94,758
Other operating revenues	12,755	11,488
Total operating revenues	<u>1,251,470</u>	<u>1,242,594</u>
OPERATING EXPENSES:		
Salaries and wages	886,353	871,672
Benefits	239,685	233,204
Total compensation and benefits	1,126,038	1,104,876
Supplies and materials	260,014	286,556
Contractual services	123,414	127,782
Repairs and maintenance	61,883	57,368
Utilities	34,984	36,854
Communications	14,377	13,425
Depreciation	104,088	90,846
Scholarships and fellowships	67,820	69,835
Total operating expenses	<u>1,792,618</u>	<u>1,787,542</u>
OPERATING LOSS	<u>(541,148)</u>	<u>(544,948)</u>
NON-OPERATING REVENUES (EXPENSES):		
State of Nebraska non-capital appropriations	486,155	489,774
Federal Grants	42,851	43,784
Gifts	75,688	74,083
Investment income (net of investment management fees of \$2,554 and \$2,511 in 2012 and 2011, respectively)	29,789	38,783
Increase (decrease) in fair value of investments	(16,518)	42,303
Interest on bond obligations	(25,017)	(25,495)
Equity in earnings of joint venture	12,838	27,765
Loss on disposal of capital assets	(3,684)	(12,053)
Net non-operating revenues	<u>602,102</u>	<u>678,944</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>60,954</u>	<u>133,996</u>
OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:		
Capital grants and gifts	61,288	68,153
State of Nebraska capital appropriations	20,553	18,740
Private gifts and bequests for permanent endowments	700	471
Net other revenues, expenses, gains, or losses	<u>82,541</u>	<u>87,364</u>
INCREASE IN NET ASSETS	143,495	221,360
NET ASSETS:		
Net assets, beginning of year	<u>2,528,872</u>	<u>2,307,512</u>
Net assets, end of year	<u>\$2,672,367</u>	<u>\$2,528,872</u>

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEAR ENDED JUNE 30, 2012
(with summarized financial information for the year ended June 30, 2011)
(Thousands)
(See Independent Auditors' Reports on Pages 1, 2, and 3)

	2012				2011
	Unrestricted	Temporarily Restricted	Permanently Restricted	Total	Total
REVENUES AND GAINS:					
Gifts, bequests and life insurance proceeds	\$ 472	\$118,748	\$ 45,745	\$ 164,965	\$ 172,115
Investment income	25,641	5,516	-	31,157	30,041
Change in value of split-interest agreements	-	1,629	-	1,629	236
Realized gain on investments, net	48	21,982	-	22,030	48,959
Unrealized gain (loss) on investments, net	(23,017)	(1,523)	-	(24,540)	120,659
	3,144	146,352	45,745	195,241	372,010
Reclassification due to change in donor intent	-	6,269	(6,269)	-	-
NET ASSETS RELEASED FROM RESTRICTIONS	123,553	(123,553)	-	-	-
Total revenues and gains	126,697	29,068	39,476	195,241	372,010
EXPENSES AND LOSSES:					
Salaries and wages	11,474	-	-	11,474	10,982
Payroll taxes	761	-	-	761	752
Employee benefits	2,247	-	-	2,247	2,267
Postage	158	-	-	158	211
Office supplies and expense	152	-	-	152	155
Professional services	851	-	-	851	514
Travel and entertainment	741	-	-	741	825
Telephone	230	-	-	230	245
Insurance and bonds	106	-	-	106	109
Repair and maintenance	483	-	-	483	427
Equipment rental/purchase	32	-	-	32	36
Office rent	1,558	-	-	1,558	1,548
University Towers expense	31	-	-	31	32
Promotion expense	2,225	-	-	2,225	2,045
Auto expense	119	-	-	119	113
Dues and subscriptions	129	-	-	129	143
Alumni Associations	978	-	-	978	1,028
Miscellaneous expense	172	-	-	172	162
Recruiting and moving expense	152	-	-	152	17
Meetings and conferences	244	-	-	244	270
Investment expense	6,801	-	-	6,801	6,247
Academic support	38,410	-	-	38,410	30,355
Student assistance	17,960	-	-	17,960	23,571
Faculty assistance	4,645	-	-	4,645	5,069
Research	7,298	-	-	7,298	7,125
Museum, library, and fine arts	3,062	-	-	3,062	5,100
Campus and building improvements	51,348	-	-	51,348	57,877
Deferred compensation	17	-	-	17	34
Paid to beneficiaries	3,093	-	-	3,093	3,483
Bad debt and collection expense	13	-	-	13	7
Depreciation	1,112	-	-	1,112	1,348
Total expenses and losses	156,602	-	-	156,602	162,097
INCREASE (DECREASE) IN NET ASSETS	(29,905)	29,068	39,476	38,639	209,913
NET ASSETS at beginning of year	14,332	709,174	704,127	1,427,633	1,217,720
NET ASSETS at end of year	<u>\$ (15,573)</u>	<u>\$ 738,242</u>	<u>\$ 743,603</u>	<u>\$ 1,466,272</u>	<u>\$ 1,427,633</u>

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Thousands)

(See Independent Auditors' Report on Pages 1 and 2)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Grants and contracts	\$ 416,414	\$ 392,780
Tuition and fees	318,270	292,706
Sales and services of health care entities	187,563	195,546
Sales and services of auxiliary operations	145,569	142,230
Sales and services of educational activities	120,941	123,336
Sales and services of auxiliary segments	99,980	95,757
Student loans collected	5,691	5,446
Other receipts	21,286	24,139
Payments to employees	(1,134,793)	(1,092,364)
Payments to vendors	(536,159)	(553,595)
Scholarships paid to students	(67,819)	(69,835)
Student loans issued	(4,511)	(3,607)
Other payments	(225)	(260)
Net cash flows from operating activities	<u>(427,793)</u>	<u>(447,721)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
State of Nebraska non-capital appropriations	486,312	490,008
Gifts	75,989	75,689
Federal grants	42,852	43,784
Private gifts and bequests for endowment use	699	472
Direct lending receipts	246,555	235,660
Direct lending payments	<u>(246,555)</u>	<u>(235,660)</u>
Net cash flows from non-capital financing activities	<u>605,852</u>	<u>609,953</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	143,655	48,257
Capital grants and gifts	44,344	73,608
State of Nebraska capital appropriations	20,735	19,146
Purchases of capital assets	(157,015)	(177,519)
Premium on issuance of bonds	14,124	-
Principal paid on bond obligations	(65,755)	(43,285)
Interest paid on bond obligations	(30,472)	(31,441)
Defeasance of bond obligations	(97,802)	(17,909)
Payments made on lease obligations	(1,621)	(6,506)
Payment of bond financial expense	<u>(17)</u>	<u>(100)</u>
Net cash flows from capital and related financing activities	<u>(129,824)</u>	<u>(135,749)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sales and maturities of investments	667,752	490,330
Interest on investments	29,555	39,033
Distributions received from joint venture	6,000	6,000
Purchases of investments	<u>(657,220)</u>	<u>(503,188)</u>
Net cash flows from investing activities	<u>46,087</u>	<u>32,175</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	94,322	58,658
CASH AND CASH EQUIVALENTS, beginning of year	<u>753,273</u>	<u>694,615</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 847,595</u>	<u>\$ 753,273</u>

See notes to financial statements.

(Continued)

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF CASH FLOWS (Continued) FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Thousands)

(See Independent Auditors' Report on Pages 1 and 2)

	2012	2011
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 525,068	\$ 473,429
Cash and cash equivalents - restricted (current)	127,830	127,353
Cash and cash equivalents held by trustee - restricted (current)	47,941	48,591
Cash and cash equivalents - restricted (non-current)	2,291	2,321
Cash and cash equivalents held by trustee - restricted (non-current)	<u>144,465</u>	<u>101,579</u>
Cash and cash equivalents, end of year	<u>\$ 847,595</u>	<u>\$ 753,273</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (541,148)	\$ (544,948)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	104,088	90,846
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	23,033	(19,135)
Loans to students	1,457	2,067
Other current assets	1,217	(2,586)
Accounts payable	(7,323)	2,815
Accrued salaries, wages, compensated absences, and post-retirement benefits	(11,493)	8,487
Deferred revenues and credits	4,075	12,091
Health and other insurance claims	<u>(1,699)</u>	<u>2,642</u>
Net cash flows from operating activities	<u>\$ (427,793)</u>	<u>\$ (447,721)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 5,020	\$ 681
Increase (decrease) in fair value of investments	(16,518)	42,303
Purchase of capital assets through lease obligations	-	4,983

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION (A Component Unit of the University of Nebraska) CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Thousands)

(See Independent Auditors' Report on Pages 1, 2, and 3)

	2012	2011
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 38,639	\$ 209,913
Adjustments to reconcile changes in net assets to net cash used in operating activities:		
Depreciation	1,112	1,348
Realized loss on investments, net	(22,030)	(48,959)
Unrealized gain (loss) on investments, net	24,540	(120,659)
Contribution to permanently restricted endowment funds	(45,745)	(67,886)
Real and personal property contributions received	(1,678)	(2,383)
(Increase) Decrease in:		
Pledges receivable	(24,550)	(8,668)
Other receivables	(511)	576
(Decrease) Increase in:		
Accounts payable and accrued liabilities	(49)	(779)
University of Nebraska benefits payable	241	1,067
Scholarships, research, fellowships, and professorships payable	(5,537)	7,845
Deferred annuities payable	(2,025)	(193)
Deferred revenue	(65)	(70)
Net cash used in operating activities	<u>(37,658)</u>	<u>(28,848)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of temporary investments	(166,961)	(374,350)
Proceeds from sale and maturity of temporary investments	132,077	338,623
Net decrease (increase) in student loans	(149)	82
Purchase of investments	(1,953,774)	(214,938)
Proceeds from the sale of property and equipment	269	-
Proceeds from sale and maturity of investments	1,989,312	213,418
Purchase of property and equipment	(426)	(299)
Net cash (used in) provided by investing activities	<u>348</u>	<u>(37,464)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contribution to permanently restricted endowment funds	41,635	63,404
Net cash provided by financing activities	<u>41,635</u>	<u>63,404</u>
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	4,325	(2,908)
CASH AND CASH EQUIVALENTS, beginning of year	<u>2,055</u>	<u>4,963</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 6,380</u>	<u>\$ 2,055</u>

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – The University of Nebraska (the University) is a land-grant University founded in 1869 and governed by an elected eight-member University of Nebraska Board of Regents (the Board of Regents). University activities are conducted at four primary campuses, with two located in Omaha and one each in Lincoln and Kearney, Nebraska. While the University is a legally separate entity, it is a component unit of the State of Nebraska (the State) because it is financially accountable to the State. The major accounting principles and practices followed by the University are presented below to assist the reader in evaluating the financial statements and the accompanying notes.

These statements have been prepared in accordance with U.S. generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board (GASB). The GASB has issued GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, as amended by GASB Statement No. 35, *Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities*. The University follows the "business-type" activities reporting format of GASB Statement No. 34. This reporting format requires the following elements:

- Management's Discussion and Analysis
- Basic Financial Statements:
 - Statement of Net Assets
 - Statement of Revenues, Expenses, and Changes in Net Assets
 - Statement of Cash Flows
 - Notes to Financial Statements

The University follows all GASB pronouncements as well as Financial Accounting Standards Board (FASB) Statements, and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, and has elected not to apply the FASB Statements and Interpretations issued after November 30, 1989, to its financial statements.

Reporting Entity – Certain affiliated organizations for which the Board of Regents has financial accountability are included in the University's financial statements as component units.

The University's financial reporting entity consists of the University and the following component units. Their balances and transactions are blended into the accompanying financial statements and reported in a manner similar to the balances and transactions of the University itself.

- The University of Nebraska Facilities Corporation (UNFC) was organized to finance the construction, repair, and renovation of buildings and the acquisition of land and equipment and to hold them in trust for the University. UNFC is governed by a Board of Directors comprised of the Board of Regents.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

- The UNMC Physicians is a not-for-profit corporation organized by the Board of Regents for the purpose of billing, collecting, and distributing medical service fees generated by clinicians employed by the University of Nebraska Medical Center (UNMC). The distribution of fees is governed by the terms of the University of Nebraska Medical Services Plan applicable to the member clinicians.
- The University Dental Associates (UDA) is a not-for-profit corporation organized for the purpose of billing, collecting, and distributing dental service fees generated by dentists employed by the UNMC. The distribution of fees is governed by the terms of the University of Nebraska Dental Service Plan applicable to member dentists.
- Nebraska Utility Corporation (NUCorp) is a not-for-profit corporation formed under the Nebraska Interlocal Cooperation Act between the Board of Regents and Lincoln Electric System. The purpose of NUCorp is to purchase, lease, construct, and finance activities relating to furnishing energy requirements and utility and infrastructure facilities for the University of Nebraska-Lincoln (UNL). NUCorp is governed by a five-member Board, three of which are University officials. NUCorp's fiscal year end is December 31.
- The University Technological Development Center (UTDC) was organized to support the research mission of the University and its campuses and advance academic technology transfer globally through fostering strategic collaborations with industry through licensing, research and new venture agreements. The blended entity consists of the UTDC activity and the activities of three nonprofit subsidiaries and one for profit subsidiary. UTDC is the sole member/stockholder of each subsidiary.

Separate financial statements for UNFC, UNMC Physicians, UDA, NUCorp, and UTDC may be obtained from the University of Nebraska Central Administration, Varner Hall, 3835 Holdrege, Lincoln, Nebraska 68583-0742.

The University of Nebraska Foundation's (the Foundation) financial statements are discretely presented within the University's financial statements. The Foundation is a non-profit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code whose purpose is to provide financial support for the University system. The Foundation reports under FASB standards, including FASB Statement No. 117, *Financial Statements of Not-for-Profit Organizations*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition and presentation features. No modifications have been made to the Foundation's audited financial information as it is presented (see Note R).

Basis of Presentation – The financial statements of the University have been prepared on the accrual basis. The University recognizes revenues, net of discounts and allowances, when it is earned. Expenses are recorded when a liability is incurred. The University first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available. All significant revenues and expenses resulting from intra-University transactions have been eliminated.

Cash and Cash Equivalents – Cash and cash equivalents and cash and cash equivalents – restricted are stated at fair value. Cash and cash equivalents – restricted is cash received from external sources designated for specific purposes. Cash is deposited with the Nebraska State Treasurer on a pooled

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

basis in a State fund. Income earned by the pool is allocated to the University based upon average daily balances. These funds are considered to be cash and cash equivalents, which are available for expenditures as needed. The investments of the pool include Commercial Paper, U.S. Government Securities, Federal Agency Debt Instruments, Corporate Bonds, Money Market Funds, and Bank Deposits. Additional information on the pool can be found in the State of Nebraska's Comprehensive Annual Financial Report.

Cash and cash equivalents held by trustee – restricted is cash held by bond fund trustees and held for the purposes designated by the respective bond covenants.

For purposes of the statements of cash flows, cash includes cash and cash equivalents, both unrestricted and restricted, and cash and cash equivalents held by trustee – restricted, and investments with an original maturity of three months or less when purchased.

Investments – Investments are stated at fair value. Securities that are publicly traded are valued based on quoted market prices. Investments that do not have an established market are reported at estimated fair value. Investments received from donors as gifts are recognized as revenue at fair value at the date of the gift. Income from investments is recognized as earned and includes realized and unrealized gains and losses.

Capital Assets – Land improvements, leasehold improvements, buildings, and equipment are stated at cost at the date of acquisition. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets. At UNL and for certain research buildings at UNMC, estimated useful lives for buildings are accounted for on a componentized basis. The estimated useful lives are 25 to 50 years for buildings and their components and 20 to 30 years for land improvements. Equipment is generally depreciated from 2 to 10 years depending on its useful life. Leasehold improvements are depreciated using the straight-line method over the aforementioned estimated useful lives or the term of the related lease, if shorter. Maintenance, repairs, and minor replacements are charged to expense as incurred. The University maintains various collections of inexhaustible assets to which no value can be determined. Such collections include contributed works of art, historical treasures, and literature.

Capital assets are defined by the University as assets with initial, individual costs in excess of \$500 for buildings and renovations, \$100 for land improvements, and \$5 for equipment. It is the University's policy that library books are not capitalized.

Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the University during 2012 and 2011 was \$25,017 and \$25,495, respectively, which is net of \$2,288 and \$2,189 that was capitalized.

The University has artwork and other collections that it does not capitalize. These collections adhere to the University's policy to (a) maintain them for public exhibition, education, or research; (b) protect, keep unencumbered, care for, and preserve them; and (c) require proceeds from their sale to be used to acquire other collection items. U.S. generally accepted accounting principles permit collections maintained in this manner to be charged to operations at time of purchase rather than be capitalized.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Accrued Compensated Absences – University faculty and staff earn 12 to 25 days of vacation annually. Vacation is no longer earned once an employee accrues 280 hours of unused vacation. Any unused accrued vacation balance is carried over into the next year. Vacation may be used or received as a cash payment upon retirement or termination. In addition, certain classified staff receives a cash payment of one-fourth of accrued sick leave upon retirement from the University. The University has recognized a liability for sick and annual leave earned but not yet taken by its faculty and staff. Certain University faculty and staff also earn four floating holidays each year, which may be taken at any time during the year.

Deferred Revenues and Credits – These consist of advance payments on athletic tickets, fall semester student residence hall contracts, tuition deposits, unearned income on direct financing leases, and cash received in advance for grants and contracts.

Classification of Revenues and Expenses – The University has classified its revenues and expenses as either operating or non-operating revenues and expenses according to the following criteria:

Operating Revenues and Expenses – Operating revenues and expenses include activities that have the characteristics of exchange transactions.

Non-Operating Revenues – Non-operating revenues include activities that have the characteristics of non-exchange transactions, such as gifts, contributions, State appropriations, investment income, and other revenue sources that are defined as non-operating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Non-expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34.

Non-Operating Expenses – Non-operating expenses are activities of non-operating nature and include interest expense on bond obligations and loss on disposal of capital assets.

Unrestricted Gifts – Revenue is recognized when an unconditional promise to pay is received and all eligibility requirements have been met. In the absence of such promise, revenue is recognized when the gift is received.

Scholarships and Fellowships – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2012 and 2011, Federal grants and contracts includes Pell grant awards amounting to \$42,901 and \$45,527, respectively, and are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue. Ford direct student loans amounting to \$246,555 and \$235,660 at June 30, 2012 and 2011, respectively, are treated as agency funds.

Health and Other Insurance Claims – The University is partially self-insured for comprehensive general liability, auto liability, property losses, and group health and dental liability. The estimated liability is being funded annually and reflected as an expense.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Environmental – Environmental assessments are performed when environmental issues are identified on property owned by the Board of Regents. The cost of any assessments is expensed as incurred. Any cost of remediation is accrued when the University's obligation is probable and the amount can be reasonably estimated or determined.

Tax Status – The University qualifies as a non-profit organization under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for Federal or State income taxes is required. However, income from unrelated activities is subject to Federal and State income taxes. No provision is deemed necessary for any income taxes associated with unrelated activities.

Estimates – The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Reclassifications – Certain 2011 amounts have been reclassified to conform to the current year presentation.

B. DEPOSITS

Custodial credit risk – In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the University's deposits may not be returned to it. The University does not have a formal custodial risk policy. Bank balances of cash and cash equivalents amounted to approximately \$1,770 (book balance of approximately \$1,033) at June 30, 2012, with approximately \$1,724 covered by Federal depository insurance. Bank balances of cash and cash equivalents amounted to approximately \$2,357 (book balance of approximately \$1,948) at June 30, 2011, with approximately \$2,087 covered by Federal depository insurance. Of the remaining bank balance at June 30, 2012 and 2011, approximately \$46 and \$270 was collateralized with securities held by the pledging financial institution, but not in the University's name, leaving no uninsured and uncollateralized bank balances for either year.

C. INVESTMENTS

Funds held for the support of University operations, excluding trust funds, are invested according to State statute by the State Investment Officer. Regulatory oversight is provided by the Nebraska Investment Council. The University's fair value in the Nebraska Investment Council's investment pool is equal to its pool units. University trust funds are invested by the University and its designated investment managers, in conjunction with the State Investment Officer, in accordance with the prudent person rule as established by the University. The prudent person rule places no restrictions on the investment of these funds.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Investments as of June 30, 2012:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 100	\$ 100	\$ -	\$ -	\$ -
U.S. treasuries	22,110	665	16,554	4,241	650
U.S. agencies	106,034	17,537	31,119 (1)	5,548 (2)	51,830
State governments	2,517	1,004	1,513 (3)	-	-
Municipal	1,088	-	-	1,088	-
Corporate debt	61,419	4,960	28,622	21,875 (4)	5,962
International bonds	9,638	1,262	1,147	2,458	4,771
	<u>202,906</u>	<u>\$ 25,528</u>	<u>\$ 78,955</u>	<u>\$ 35,210</u>	<u>\$ 63,213</u>
Other investments:					
Equity securities - domestic	118,828				
Equity securities - international	54,313				
Mutual funds	64,150				
Real estate mutual funds	8,341				
Real estate held for investment purposes	932				
Money market funds	7,263				
Total	<u>\$ 456,733</u>				

(1) This amount includes \$6,671 of bonds which are callable in less than 1 year and \$2,399 of bonds which are callable in less than 2 years.

(2) This amount includes \$839 of bonds which are callable in less than 1 year.

(3) This amount includes bonds that are callable continuously.

(4) This amount includes \$1,515 of bonds which are callable in less than 3 years.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Investments as of June 30, 2011:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 259	\$ -	\$ 259	\$ -	\$ -
U.S. treasuries	34,637	15,251	8,696	10,690	-
U.S. agencies	89,681	25,250	23,479 (1)	7,632 (2)	33,320 (4)
Municipal	3,494	-	2,442	1,052	-
Corporate debt	52,256	6,871	25,662	16,193 (3)	3,530
International bonds	10,766	-	-	-	10,766
Repurchase agreements	5,823	-	5,823	-	-
	<u>196,916</u>	<u>\$ 47,372</u>	<u>\$ 66,361</u>	<u>\$ 35,567</u>	<u>\$ 47,616</u>
Other investments:					
Equity securities - domestic	134,828				
Equity securities - international	55,477				
Mutual funds	82,831				
Real estate mutual funds	8,592				
Real estate held for investment purposes	932				
Money market funds	4,084				
Total	<u>\$ 483,660</u>				

(1) This amount includes \$2,112 of bonds which are callable in less than 1 year.

(2) This amount includes \$2,633 of bonds which are callable in less than 1 year.

(3) This amount includes \$1,533 of bonds which are callable in less than 4 years and \$110 callable in less than 6 years.

(4) This amount includes \$320 of bonds which are callable in less than 1 year, \$842 callable in less than 8 years and \$2,334 callable in less than 14 years.

Interest Rate Risk – The University does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – State statutes authorize the University to invest funds in accordance with the prudent person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and, in general, avoid speculative investments. The University does not follow a more restrictive policy. Credit ratings for these investments that are rated are as follows:

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

	Fair Value	2012 Quality Ratings				
		Aaa	AA	A	Baa	Unrated
Investment type:						
Debt securities:						
Certificates of Deposit	\$ 100	\$ -	\$ -	\$ -	\$ -	\$ 100
U.S. treasuries	22,110	22,110	-	-	-	-
U.S. agencies	106,034	106,034	-	-	-	-
State governments	2,517	-	-	2,517	-	-
Municipal	1,088	-	1,088	-	-	-
Corporate debt	61,419	3,461	13,510	39,982	4,466	-
International bonds	9,638	3,671	803	1,513	1,607	2,044
Other investments:						
Equity securities - domestic	118,828	-	-	-	-	118,828
Equity securities - international	54,313	-	-	-	-	54,313
Mutual funds	64,150	-	-	-	-	64,150
Real estate mutual funds	8,341	-	-	-	-	8,341
Real estate held for investment purposes	932	-	-	-	-	932
Money market funds	7,263	-	-	-	-	7,263
	<u>\$ 456,733</u>	<u>\$ 135,276</u>	<u>\$ 15,401</u>	<u>\$ 44,012</u>	<u>\$ 6,073</u>	<u>\$ 255,971</u>

	Fair Value	2011 Quality Ratings			
		AAA	AA	A	Unrated
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 259	\$ -	\$ -	\$ -	\$ 259
U.S. treasuries	34,637	34,637	-	-	-
U.S. agencies	89,681	89,681	-	-	-
Municipal	3,494	-	1,052	2,442	-
Corporate debt	52,256	8,888	12,791	30,577	-
International bonds	10,766	-	-	-	10,766
Repurchase agreements	5,823	-	-	-	5,823
Other investments:					
Equity securities - domestic	134,828	-	-	-	134,828
Equity securities - international	55,477	-	-	-	55,477
Mutual funds	82,831	-	-	-	82,831
Real estate mutual funds	8,592	-	-	-	8,592
Real estate held for investment purposes	932	-	-	-	932
Money market funds	4,084	-	-	-	4,084
	<u>\$ 483,660</u>	<u>\$ 133,206</u>	<u>\$ 13,843</u>	<u>\$ 33,019</u>	<u>\$ 303,592</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Concentration of Credit Risk – Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The University places no limit on the amount that may be invested in any one issuer. Investment types comprising of 5% or more of the University's portfolio are as follows at June 30:

	Concentration	
	2012	2011
Federal National Mortgage Association	9%	6%
Federal Home Loan Bank	5%	6%
Federal Home Loan Mortgage Association	5%	3%
U.S. Treasuries	5%	7%

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The University does not have a formal custodial credit risk policy. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University's \$5.8 million investment in repurchase agreements in 2011, \$6.3 million of underlying securities were held by the investment's counterparty, but not in the name of the University.

Foreign Currency Risk – Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The University does not have a formal policy to limit foreign currency risk. Primary exposure to foreign currency risk from investment in international bonds is presented in the following table.

	Foreign Currency	
	2012	2011
Australian Dollar	\$ 1,670	\$ 1,481
British Pound	2,301	824
Canadian Dollar	-	694
EMU Euro	1,607	3,639
South Korea Won	534	553
Malaysian Ringgit	577	607
Mexican Peso	1,129	527
New Zealand Dollar	594	549
Norwegian Krone	-	676
Poland Zloty	770	878
South African Rand	456	338
Totals	\$ 9,638	\$ 10,766

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

D. ACCOUNTS RECEIVABLE, UNBILLED CHARGES, AND LOANS TO STUDENTS

Substantially all amounts included in accounts receivable and unbilled charges represent tuition receivables, grant reimbursements, unbilled charges, patient accounts receivable, and other receivables. Balances are stated net of allowances for doubtful accounts and contractual adjustments of approximately \$13,143 and \$13,509 at June 30, 2012 and 2011, respectively. In addition, the University established an allowance for doubtful collections of student loans of approximately \$1,460 and \$1,406 at June 30, 2012 and 2011, respectively.

E. INVESTMENT IN JOINT VENTURE

The University and Bishop Clarkson Memorial Hospital (Clarkson) entered into a Joint Operating Agreement in 1997 forming the Nebraska Health System, a Nebraska non-profit corporation doing business as the Nebraska Medical Center (NMC). A Board of Directors comprised of six members appointed by Clarkson and six members appointed by the Board of Regents govern NMC. Upon dissolution of NMC, the University and Clarkson will share equally in the remaining net assets. Because the University has an ongoing financial interest in NMC, the University is accounting for the joint venture under the equity method, and accordingly, equity in joint venture in the accompanying statement of net assets represents its one-half undivided interest based on the separate financial statements of the venture. The University has recorded 50% equity in earnings of NMC for the years ended June 30, 2012 and 2011 totaling \$12,838 and \$27,765, respectively. In addition, to the extent that sufficient funds are available, as determined by the NMC Board of Directors, the University will receive an annual capital distribution. Distributions of \$6 million, shared equally by the venturers, were declared and paid for both 2012 and 2011.

Separate financial statements of NMC can be obtained from the Nebraska Medical Center, 42nd Street and Dewey Avenue, Omaha, Nebraska 68105.

In conjunction with the Joint Operating Agreement, the University entered into an agreement to lease the former hospital building to NMC that extends through 2037. The lease agreement included rental payments through 2012, which have been fully paid. The hospital building was recorded at approximately \$132,000 and is included in the University's financial statements at \$10,351 net of depreciation.

In addition, the University and NMC have entered into an Academic Affiliation Agreement for Education and Research. In connection with the agreement, NMC has agreed to financially support certain educational, research, operational, and clinical activities of the University College of Medicine that further the mission and objectives of NMC. During the fiscal years ended June 30, 2012 and 2011, the University received approximately \$25,870 and \$24,971, respectively, of support in connection with the agreement.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

F. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2012 and 2011 is as follows:

	2012			
	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated:				
Land	\$ 72,407	\$ 767	\$ (4)	\$ 73,170
Construction work in progress	155,979	125,849	(163,005)	118,823
Total capital assets not being depreciated	<u>228,386</u>	<u>126,616</u>	<u>(163,009)</u>	<u>191,993</u>
Capital assets, being depreciated:				
Land improvements	143,813	20,348	(4,531)	159,630
Leasehold improvements	13,209	-	-	13,209
Buildings	1,833,585	114,195	(18,439)	1,929,341
Equipment	340,535	65,841	(17,988)	388,388
Total capital assets, being depreciated	<u>2,331,142</u>	<u>200,384</u>	<u>(40,958)</u>	<u>2,490,568</u>
Less accumulated depreciation for:				
Land improvements	51,592	6,042	(3,467)	54,167
Leasehold improvements	3,406	441	-	3,847
Buildings	475,899	57,088	(16,063)	516,924
Equipment	227,863	40,552	(16,665)	251,750
Total accumulated depreciation other assets	<u>758,760</u>	<u>104,123</u>	<u>(36,195)</u>	<u>826,688</u>
Capital assets, net	<u>\$1,800,768</u>	<u>\$222,877</u>	<u>\$ (167,772)</u>	<u>\$1,855,873</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

	2011		
	Beginning Balance	Additions	Ending Balance
Capital assets not being depreciated:			
Land	\$ 71,117	\$ 1,509	\$ 72,407
Construction work in progress	250,162	134,409	155,979
Total capital assets not being depreciated	321,279	135,918	228,386
Capital assets, being depreciated:			
Land improvements	135,018	9,137	143,813
Leasehold improvements	13,209	-	13,209
Buildings	1,644,313	211,013	1,833,585
Equipment	326,434	31,368	340,535
Total capital assets, being depreciated	2,118,974	251,518	2,331,142
Less accumulated depreciation for:			
Land improvements	46,081	5,851	51,592
Leasehold improvements	2,965	441	3,406
Buildings	443,136	53,607	475,899
Equipment	211,955	30,947	227,863
Total accumulated depreciation other assets	704,137	90,846	758,760
Capital assets, net	\$1,736,116	\$296,590	\$1,800,768

G. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2012	\$ 70,989	\$ 53,584	\$ (52,774)	\$ 71,799	\$ 54,413
2011	\$ 70,041	\$ 47,280	\$ (46,332)	\$ 70,989	\$ 53,657

H. BOND OBLIGATIONS PAYABLE

Bond obligations payable are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2012	\$ 684,785	\$ 143,655	\$ (157,135)	\$ 671,305	\$ 32,360
2011	\$ 700,705	\$ 44,430	\$ (60,350)	\$ 684,785	\$ 44,540

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Bond obligations payable at June 30, 2012 and 2011 consist of the following:

	Interest Rate	Annual Installment	Principal Amount Outstanding	
			2012	2011
Obligations under the master trust indenture:				
University of Nebraska-Lincoln:				
Student Fees and Facilities:				
Series 2002, revenue refunding	-	-	\$ -	\$ 8,570
Series 2003A, revenue bonds	-	-	-	24,235
Series 2003B, revenue bonds	-	-	-	62,430
Series 2008A, revenue bonds	3.25 - 5.00%	\$1,240 - \$2,360	29,050	30,255
Series 2009A, revenue bonds	2.00 - 5.25%	665 - 2,990	51,720	52,370
Series 2009B, revenue bonds	2.00 - 5.70%	435 - 1,840	10,680	10,680
Series 2011, revenue bonds	2.00 - 5.00%	1,435 - 4,095	63,475	-
Series 2012, refunding bonds	1.00 - 5.70%	1,220 - 3,095	80,180	-
Lincoln Parking Project:				
Series 2003, revenue refunding	3.60 - 4.50%	655 - 1,615	3,655	4,285
Series 2005, revenue and refunding	3.75 - 4.50%	425 - 3,825	18,220	19,600
Series 2009A&B, revenue bonds	3.50 - 6.00%	695 - 1,110	11,560	11,560
University of Nebraska at Omaha:				
Student Center Series 2003:				
Revenue refunding bonds	3.90%	1,180	1,180	1,755
Student HPER Project Series 2008:				
Revenue bonds	3.00 - 5.00%	895 - 2,700	41,205	42,075
Student Housing and Parking Series 2003:				
Series 2003, revenue bonds	3.80 - 5.00%	375 - 945	12,765	13,130
Series 2007, revenue bonds	4.25 - 5.00%	605 - 2,395	27,580	28,160
Series 2010A, revenue bonds	1.50 - 4.83%	685 - 1,175	15,885	16,560
Series 2010B, revenue bonds	1.50 - 5.00%	375 - 1,060	17,345	17,715
University of Nebraska Medical Center:				
Student Housing revenue bonds				
Series 2003	3.85 - 5.00%	135 - 330	4,480	4,610
University of Nebraska at Kearney:				
Student Fees and Facilities:				
Series 2005 revenue refunding	3.55 - 4.10%	360 - 1,080	3,890	4,235
Series 2006 revenue bonds	3.80 - 5.00%	530 - 1,385	20,850	21,360
Total obligations under the master trust indenture			<u>413,720</u>	<u>373,585</u>
Other University obligations:				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding	4.25 - 5.00%	1,836 - 3,250	32,080	33,840
Total University obligations			<u>445,800</u>	<u>407,425</u>
Obligations of blended entities:				
University of Nebraska Facilities Corporation:				
Series 2011 bonds (Eye Institute)	2.00 - 4.59%	3,000 - 14,740	17,740	17,740
Series 2011 bonds (NCTA Education Center)	1.20 - 5.50%	55 - 1,645	10,390	10,885
Series 2010 bonds (OPPD Exchange Project)	1.75 - 3.00%	1,535 - 1,540	7,690	9,230
Series 2009 bonds (LB605)	2.00 - 4.66%	6,680 - 7,530	41,850	48,400
Series 2009 bonds (Health Professions Futures)	2.50 - 4.20%	700 - 18,235	18,935	19,835
Series 2007 bonds (Research Center)	5.00%	13,790	13,790	13,790
Series 2006 bonds (Sorrell Center)	3.75 - 4.00%	1,700 - 3,175	9,275	12,225
Series 2006 bonds (LB605)	5.00%	7,815 - 11,550	86,185	93,700
Series 2004 (Library Storage Project)	4.00 - 5.00%	135 - 565	2,605	2,735
Series 2003 (Alexander Building Project)	4.00 - 5.00%	125 - 205	1,925	2,045
Series 2002 bonds (Durham Center)	-	-	-	30,765
Total University of Nebraska Facilities Corporation			<u>210,385</u>	<u>261,350</u>
Nebraska Utility Corporation (NUCorp):				
Series 2010 revenue bonds	1.00 - 5.00%	1,145 - 2,035	15,120	15,120
Series 2001 revenue bonds	-	-	-	890
Total bond obligations payable			<u>\$ 671,305</u>	<u>\$ 684,785</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Annual maturities subject to mandatory redemption at June 30, 2012, are as follows:

	Total University		UNFC		NUCorp		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 10,965	\$ 19,145	\$ 20,250	\$ 8,907	\$ 1,145	\$ 605	\$ 32,360	\$ 28,657
2014	15,210	19,785	37,320	7,822	1,220	593	53,750	28,200
2015	15,635	19,290	22,665	6,707	1,230	577	39,530	26,574
2016	16,865	18,681	21,830	5,787	1,250	537	39,945	25,005
2017	16,945	17,389	19,470	4,791	1,225	475	37,640	22,655
2018-2022	93,790	78,810	83,245	7,940	7,015	1,373	184,050	88,123
2023-2027	89,985	57,207	4,720	728	2,035	47	96,740	57,982
2028-2032	78,015	36,656	505	190	-	-	78,520	36,846
2033-2037	64,645	19,732	380	43	-	-	65,025	19,775
2038-2042	39,650	4,915	-	-	-	-	39,650	4,915
2043-2047	4,095	102	-	-	-	-	4,095	102
Total	<u>\$445,800</u>	<u>\$291,712</u>	<u>\$210,385</u>	<u>\$42,915</u>	<u>\$15,120</u>	<u>\$ 4,207</u>	<u>\$671,305</u>	<u>\$338,834</u>

At June 30, 2012 and 2011, the trustees for these bond funds held cash and investments in the amount of approximately \$259,823 and \$220,398, respectively, which is reflected as cash and cash equivalents held by trustee – restricted and investments held by trustee – restricted on the statements of net assets.

Master Trust Indenture – The Board of Regents entered into a master trust indenture dated June 1, 1995, (as amended and supplemented from time to time, the Indenture) with a fiduciary with respect to the facilities (including student housing, student unions, student health facilities, and parking facilities) from which the Board of Regents derives revenues, fees, and earnings. The Indenture provides for the formation of an Obligated Group for the purpose of achieving lower borrowing costs through sharing accumulated excess revenues and earnings derived from such facilities. As of June 30, 2012, the members of the Obligated Group are (a) the student housing, student unions, and student health facilities on the University of Nebraska - Lincoln campuses (UNL Student Fees and Facilities), (b) the parking facilities on the University of Nebraska - Lincoln campuses (UNL Parking), (c) the Student Center and the HPER facility University of Nebraska at Omaha (UNO Student Facilities), (d) certain student housing and parking facilities at the University of Nebraska at Omaha (UNO Student Housing and Parking), (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing), and (f) the student housing facilities on the University of Nebraska Kearney campus (UNK Student Fees and Facilities) (collectively, the Obligated Group). The accumulated surplus revenues, fees, and other payments of such members of the Obligated Group have been jointly pledged to the payment of revenue bonds issued with respect to such facilities. Other facilities will be added to the Obligated Group and the revenues, fees, and other payments derived from such facilities will be pledged under the Indenture in the future as circumstances permit.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Pledged revenues of the Obligated Group under the master trust indenture are defined as all of the revenues of each member that remain after payment of the expenses of such member. Pledged revenues do not include any balances in any debt service fund or debt service reserve fund, but shall include any balances in other reserve, replacement, or contingency fund and any surplus fund held for or on behalf of such members of the Obligated Group under a related resolution.

University of Nebraska - Lincoln Memorial Stadium Bonds – In 2004, the Board of Regents authorized the issuance of \$64,380 of Series 2004A and 2004B bonds (2004 Memorial Stadium Project). The bonds were issued to pay the cost of constructing, equipping, and furnishing improvements to Memorial Stadium and to refund \$12,970 of 1997 UNFC Bonds, Series 1997. The remaining 2004A bonds are payable from a gross revenue pledge of certain revenues and fees of the Athletic Department, with such payment being prior to the payment of expenditures with respect to Memorial Stadium operations. Those revenues and fees include all Memorial Stadium ticket income, current skybox revenues, current club seating revenues, donations with respect to a new premium seating program involving approximately 6,400 seats, and all donations pledged to the construction of the 2004 Memorial Stadium Project.

The bonds are not obligations of the State, nor do they constitute debt of the Board of Regents, but shall be solely from the aforementioned pledged revenues and fees.

University of Nebraska Facilities Corporation

The UNFC bonds are not obligations of the State and no tax shall ever be levied to raise the funds for the principal payment thereof or the interest or premium thereon. The UNFC bonds do not constitute debt of the Board of Regents of the University of Nebraska, but shall be payable solely out of monies derived from designated tuition revenues, legislative appropriations, and UNL and UNMC lease payments.

UNMC Eye Institute Project (“Eye Institute”) – In 2011, the UNFC authorized the issuance of \$17,740 of Series 2011 Bonds, dated June 22, 2011.

The Eye Institute Project consists of the construction of the Eye Institute at the University of Nebraska Medical Center at a cost of approximately \$20,000. Bond proceeds provide interim financing for approximately \$18,000 of donor pledge payments. The remainder of the project will be funded by other University sources.

Principal and interest payments will come from moneys derived by UNFC under the Financing Agreement with the Board of Regents of the University of Nebraska. The Bonds are not redeemable prior to their stated maturities.

NCTA Education Center/Student Housing Project (“Education Center and Housing Facilities Projects”) – In 2011, the UNFC authorized the issuance of \$11,570 of Series 2011 Bonds, dated February 2, 2011.

The Education Center Project comprises the construction of a new Education Center classroom facility, the renovation of an existing Vet Tech Center, and the renovation of a dairy barn into a simulated veterinary clinic. The Housing Facilities Project is for the construction of a new student residence hall.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Principal and interest payments will come from lease payments received from the Nebraska College of Technical Agriculture (NCTA) and certain appropriations made by the Nebraska Legislature. Bonds maturing on or after June 15, 2021, are redeemable at par plus accrued interest.

UNMC – OPPD Exchange Project (“The Exchange Project”) - In 2010, the UNFC authorized the issuance of \$9,230 of Series 2010 Bonds, dated February 3, 2010.

The Board of Regents and the Omaha Public Power District (OPPD) entered into an exchange agreement on January 24, 2008 that provides for the Board of Regents to acquire certain OPPD property in exchange for specified Board property and improvements to be constructed on it. The Exchange Project was created to construct the improvements to the property of the Board of Regents and facilitate the property exchange with OPPD.

Principal and interest payments will come from lease payments received from UNMC. The Bonds are not redeemable prior to maturity.

Deferred Maintenance Project (“The 2009 Maintenance Project”) – UNFC authorized the issuance of \$52,055 Deferred Maintenance Bonds, Series 2009 Bonds dated December 8, 2009.

The 2009 Maintenance Project represents planned continuation financing of deferred maintenance projects initiated and partially financed by the Series 2006 Bonds – LB 605 Deferred Maintenance Project (2006 Project). The 2006 Project was created to pay the construction costs for major renewal and renovation projects at each of the four University campuses.

Principal and interest payments will be paid from appropriations by the State of Nebraska and matched by specified tuition revenues. The bonds are not redeemable prior to maturity.

University of Nebraska Medical Center Health Professionals Futures (“The 2009 Project”) – In 2009, the UNFC authorized the issuance of \$26,035 of Series 2009 Bonds dated March 25, 2009.

The 2009 Project is the construction of the College of Public Health building, an addition to the College of Nursing, and a Geriatric Center building on the UNMC campus. The bond proceeds will be used to provide interim financing for approximately \$36 million of donor pledged payments. The remainder of the project will be funded by other available University funds at a total project cost of approximately \$39 million.

UNMC obtained pledges through the University of Nebraska Foundation that, when augmented by other funds UNMC has available, will be sufficient to pay principal and interest on the bonds. The pledges will be received in installments through 2017.

The bonds are not redeemable prior to maturity. The 2009 Project provides that if, at any time, the assigned pledged receipts are insufficient to pay principal and interest of the Series 2009 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Board of Regents available for such purpose.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

University of Nebraska Medical Center Research Center Project (“The 2007 Project”) – In 2008, the UNFC authorized the issuance of \$23,630 of Series 2007 Bonds dated December 19, 2007.

The 2007 Project is the construction of the Research Center of Excellence II. The bond proceeds will be used to provide interim financing for approximately \$22 million of donor pledge payments. The remainder of the project will be funded by other available University funds at a total project cost of approximately \$74 million.

UNMC obtained pledges through the University of Nebraska Foundation that, when augmented by other funds UNMC has available, will be sufficient to pay principal and interest on the bonds. The pledges will be received in installments through 2012.

Bonds maturing on or after February 15, 2018, are redeemable at par plus accrued interest. The 2007 Project provides that if, at any time, the assigned pledged receipts are insufficient to pay principal and interest of the Series 2007 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Board of Regents available for such purpose.

Series 2006 Bonds – The Sorrell Center Project – In 2007, the UNFC authorized the issuance of \$29,625 of Series 2006 Bonds dated November 1, 2006.

The Sorrell Center Project is the construction of a multi-level building to house the educational activities of the UNMC College of Medicine.

UNMC has obtained pledges through the University of Nebraska Foundation that, when augmented by other funds UNMC has available, will be sufficient to make lease payments equivalent to principal and interest on the bonds. Bonds maturing after April 15, 2013, are redeemable at par plus accrued interest.

Series 2006 Bonds – LB 605 Deferred Maintenance Project – UNFC authorized the issuance of \$110,970 of Series 2006 Bonds dated August 15, 2006.

The LB 605 Project was created for the purpose of paying the construction costs for major renewal and renovation projects at each of the four University campuses authorized by Nebraska Legislative Bill 605 (LB 605).

Principal and interest payments will be paid from appropriations by the State of Nebraska and matched by specified tuition revenues. Bonds maturing after July 15, 2017, are redeemable at par plus accrued interest.

Series 2004 Bonds – Library Storage Project – In 2004, the UNFC authorized the issuance of \$3,410 of Series 2004 Bonds, dated May 15, 2004.

The Library Storage and Retrieval Facility provides a climate-controlled environment for the library’s print volumes and other documents. The strictly controlled temperature, humidity, and air quality will minimize the deterioration of the books and other documents.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Principal and interest payments will come from lease payments received from UNL. Bonds maturing after July 15, 2014, are redeemable at par plus accrued interest. The 2004 Project states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2004 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Board of Regents available for such purpose.

Series 2003 Bonds – Alexander Building Project – In 2003, the UNFC authorized the issuance of \$2,935 of Series 2003 Bonds, dated March 6, 2003.

The 2003 Project involved the purchase and refurbishing of the Alexander Building, including a heating, ventilation, and air conditioning project on the city campus of UNL.

Principal and interest payments will come from lease payments received from UNL. Bonds are redeemable at par plus accrued interest. The 2003 Project states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2003 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Board of Regents available for such purpose.

Series 2002 Bonds – Durham Research Center Project – In 2002, the UNFC authorized the issuance of \$56,695 of Series 2002 Bonds, dated February 15, 2002. The 2002 Project was created for the purpose of paying a portion of the cost of construction of the Research Center of Excellence (now named the Durham Center) and a multi-level parking structure at UNMC.

On February 15, 2012, UNFC called the remaining outstanding Series 2002 Bonds of \$21,215 at par plus accrued interest as of the redemption date. There was no gain or loss on the redemption of these bonds.

Nebraska Utility Corporation

In 2001, the NUCorp, an interlocal organization formed with a Lincoln, Nebraska-based utility, authorized the issuance of \$21,880 of Series 2001 Bonds. The proceeds from the debt are being utilized to address energy conservation and utility upgrades at UNL. Utility savings generated from these projects will provide funds for repayment of the bonds.

In 2011, the NUCorp issued Series 2010 Bonds in the amount of \$15,120 with an interest rate of 4.62% to refund \$17,065 of outstanding Series 2001 Bonds with an average interest rate of 5.23%. The net proceeds of \$16,932 (after payment of \$202 in bond issuance expenses) plus \$2,181 of sinking fund monies were used to prepay the outstanding debt service requirements on the 2001 bonds. The proceeds were used to purchase securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2001 bonds. As a result, a portion of the 2001 bonds are considered to be defeased and the liability for the 2001 bonds has been removed from the statement of net assets. At December 31, 2011, \$17,065 of bonds outstanding are considered defeased.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The cash flow requirements on the 2001 bonds prior to the advance refunding was \$20,528 from 2011 through 2022. The cash flow requirements on the 2010 bonds are \$18,552 from 2011 through 2022. The current refunding resulted in an economic gain of \$1,751. The 2010 bonds maturing on or after January 1, 2022 are redeemable at par plus accrued interest on or after January 1, 2021.

Bond Financing

On November 16, 2011, the Board of Regents issued \$63,475 of Series 2011 Bonds (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds were used to pay the costs of constructing, equipping, and furnishing two new suite-style residence halls for the housing of over 1,000 students at the University of Nebraska - Lincoln campus. The bond proceeds were augmented by \$13,508 of bond surplus funds to fund the project cost of approximately \$71,385.

On May 30, 2012, the Board of Regents issued \$80,180 of Refunding Bonds, Series 2012 (University of Nebraska-Lincoln Student Fees and Facilities) with an average rate of 3.1%. The net proceeds, together with certain other funds held by the trustee, were used to defease \$7,485 of Series 2002 Bonds, \$23,775 of Series 2003A Bonds, and \$60,120 of Series 2003B Bonds (University of Nebraska-Lincoln Student Fees and Facilities) with average rates of 1.0%, 3.5%, and 3.0%, respectively. The defeasance reduced total debt service payments by approximately \$15 million and resulted in an economic gain of approximately \$11 million. The accounting loss of \$6,422 is deferred and amortized over the life of the 2012 bonds.

The aggregate amount of debt considered extinguished (defeased) at June 30, 2012 that remains outstanding is \$91,380.

Bond Resolutions

The bond resolutions specify the funds that need to be established, the required transfers between funds, and the maximum maturity limits for each funds' investments. The bond resolutions also require that specified amounts be deposited with the trustee for certain funds. At June 30, 2012 and 2011, the University, UNFC, and NUCorp are in compliance with these requirements.

I. CAPITAL LEASE OBLIGATIONS

The University is presently leasing real property, buildings, and equipment with either the option to purchase or transfer of title at the expiration of the lease term. Of capital leases outstanding at June 30, 2012 and 2011, \$2,461 and \$3,405, respectively, are leases with the Foundation.

Capital lease obligation activity for the year ended June 30 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2012	<u>\$ 5,063</u>	<u>\$ -</u>	<u>\$ 1,621</u>	<u>\$ 3,442</u>	<u>\$ 622</u>
2011	<u>\$ 6,586</u>	<u>\$ 4,983</u>	<u>\$ 6,506</u>	<u>\$ 5,063</u>	<u>\$ 1,621</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Minimum lease payments under capital leases together with the present value of the net minimum lease payments for the year ending June 30 are:

	Land	Buildings and Properties	Equipment	Total
2013	\$ 246	\$ 322	\$ 187	\$ 755
2014	245	322	182	749
2015	245	322	47	614
2016	-	309	-	309
2017	-	170	-	170
2018-2022	-	850	-	850
2023-2027	-	834	-	834
	<u>736</u>	<u>3,129</u>	<u>416</u>	<u>4,281</u>
Less interest and executory costs	<u>54</u>	<u>755</u>	<u>30</u>	<u>839</u>
	<u>\$ 682</u>	<u>\$ 2,374</u>	<u>\$ 386</u>	<u>\$ 3,442</u>

Capital assets held under capital lease obligations at June 30, 2012, are as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 1,478	\$ -	\$ 1,478
Buildings	4,867	1,787	3,080
Equipment	<u>580</u>	<u>293</u>	<u>287</u>
	<u>\$ 6,925</u>	<u>\$ 2,080</u>	<u>\$ 4,845</u>

J. HEALTH AND OTHER INSURANCE CLAIMS

Activity in the health and other insurance claims programs is as follows:

	Clinicians Self- Insurance	General Liability	Group Health and Dental	Total
Claim reserve, July 1, 2010	\$ 4,883	\$ 1,505	\$ 5,130	\$ 11,518
Incurred claims	892	1,832	121,959	124,683
Payments on claims	<u>(869)</u>	<u>(1,880)</u>	<u>(119,291)</u>	<u>(122,040)</u>
Claim reserve, June 30, 2011	4,906	1,457	7,798	14,161
Incurred claims	340	777	123,602	124,719
Payments on claims	<u>(910)</u>	<u>(1,065)</u>	<u>(124,444)</u>	<u>(126,419)</u>
Claim reserve, June 30, 2012	<u>\$ 4,336</u>	<u>\$ 1,169</u>	<u>\$ 6,956</u>	<u>\$ 12,461</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The Board of Regents provides for protection against comprehensive general liability and property losses through a partially self-insured general liability program. The self-insured program also covers the retained deductible for directors and officers liability and miscellaneous claims not covered by insurance. The Board of Regents has purchased all-risk "blanket" policies for risks not covered by the partially self-insured general liability program. These policies provide for property coverage with a \$500 deductible/\$1,000 annual aggregate, educators legal liability coverage with a \$500 deductible/ \$5,000 annual aggregate, and umbrella excess liability coverage for \$1,000 each loss/\$20,000 aggregate. A bank administers the general liability and self-insured trusts including the investments and payment of approved claims. The University estimates a range of loss for general liability and property claims using actuarial studies conducted by outside actuarial firms. The discount rate used by the actuaries for estimation of the claim reserve was 3.5% for general liability. This estimate is accrued in the accompanying financial statements and includes a reserve for known claims as well as incurred but unreported incidents.

The University participates in the State Excess Liability Fund that provides coverage from \$500 up to \$1,750 for each medical malpractice claim. Settled claims have not exceeded insurance coverage in any of the past three years.

The Board of Regents provides for faculty and staff group health and dental benefits through a self-insurance program. The University accrued an estimate for known as well as incurred but not reported claims based on claim history adjusted for current trends. A trust agreement with a bank provides for the collection, investment, and administration of premiums and for payment to the third-party administrators for claims paid.

At June 30, 2012 and 2011, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$143,618 and \$128,377, respectively, whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents and investments on the statements of net assets.

K. RETIREMENT PLANS

The University sponsors a defined contribution retirement plan that the Board of Regents established and has the authority to amend. The plan covers all academic faculty, administrative, and classified staff and provides investment options administered by Teachers Insurance and Annuity Association/College Retirement Equity Fund and Fidelity Investments. Under the plan, faculty and staff are required to contribute 3.5% or 5.5% if they participate in either Tier 1 or Tier 2 of the plan, respectively. The University matches faculty and staff participation by contributing 6.5% and 8.0% for Tier 1 and Tier 2, respectively. The University's policy is to fund costs accrued on an annual basis.

The University's total payroll for fiscal years 2012 and 2011 was approximately \$858,813 and \$833,364, respectively, of which approximately \$643,630 and \$639,114 was covered by the plan. The University's contribution during 2012 and 2011 was approximately \$50,216, or 7.80%, and \$49,884, or 7.81%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$33,743, or 5.24%, and \$33,524, or 5.25%, of covered payroll, respectively.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Faculty and staff (at least 0.5 FTE) who attain age 26 and have completed 24 months of continuous service are eligible to participate in the retirement plan. Faculty and staff (at least 0.5 FTE) attaining age 30 following 24 months of continuous service are required to participate. The plan benefits are fully vested at the date of contribution.

UNMC Physicians has two defined contribution money purchase pension plans established under Section 401(a) of the Internal Revenue Code that are administered by a bank. Together, these plans cover substantially all employees who meet age and length of service requirements of the plans. The plans are funded through UNMC Physicians contributions based upon a fixed percentage of the employees' salary. Total pension expense was \$11,077 and \$10,620 for the years ended June 30, 2012 and 2011, respectively.

The GASB issued Statement No. 47, *Accounting for Termination Benefits*. Statement No. 47 requires a disclosure of the termination benefit liability incurred during the year for retirement plans. The University offered a tenure buyout option to faculty under a 1997 plan and a 2003 plan both of which are now closed. Both plans offered a buyout to faculty in exchange for tenured rights and included a provision for the University to pay health insurance premiums for the faculty member for a specified term. Currently, the administration may agree to a tenure buyout arrangement with a selected faculty member, but the buyout option is not generally open to the faculty. The expense incurred during 2012 and 2011 for the health insurance liability under current individual tenure buyout arrangements was \$48 and \$712, respectively. The expense incurred for 2012 and 2011 health insurance premium increases under all tenure buyout arrangements was \$6 and \$57, respectively. The total termination benefit obligation at June 30, 2012 and 2011 was \$277 and \$1,166, respectively.

L. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of facilities that are estimated to cost approximately \$523,984. As of June 30, 2012, the approximate remaining costs to complete these facilities were \$300,047, which will be financed as follows:

Bond funds	\$ 124,430
Federal funds	15,048
University funds	27,150
State capital appropriations	26,969
Private gifts, grants, and contracts	<u>106,450</u>
	<u>\$ 300,047</u>

During the normal course of business, the University receives funds from the U.S. Government, State and local governments, and private donors for student loans, special projects, research grants, and research contracts. Substantially all of these funds are subject to audit by various Federal and State agencies; however, it is the University's opinion that resulting adjustments, if any, would not have a material effect upon the accompanying financial statements.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The University established its Agricultural Research and Development Center on approximately 9,000 acres acquired from the Nebraska Ordnance Plant (NOP) from 1962 to 1971. The Federal government produced munitions at NOP during World War II and the Korean Conflict, exposing the area to contaminants. The University legally disposed of certain materials at the site in the 1970s. In 1990, the NOP became a Federal Superfund site. An administrative order has been entered into between the Board of Regents and the Environmental Protection Agency (EPA) requiring a remedial investigation/feasibility study to determine the extent of contamination and removal actions necessary. A contractual arrangement was entered into between the Board of Regents and an engineering and consulting firm to perform the remedial investigation/feasibility study. This study was completed and the consulting firm made recommendations to the University for the removal and disposal of the contaminants at the site. The Board of Regents and the EPA subsequently agreed to an action for the remediation and restoration of the area. The recommended action plan has been completed pending acceptance of the final remedial investigation feasibility study report filed with the EPA. In 2011, the University received a proposed plan from the EPA for additional remedial activities, which include an installation of a landfill cap, an establishment of a monitoring well network, and treatment for a groundwater contaminant. Final plans to address the EPA's proposal have not been made or a contractor selected to perform the work pending the acceptance of the final feasibility report. A liability has not been recorded since the cost remains an indeterminate amount.

The University has other claims and litigation pending, none of which is expected to result in any material loss to the University.

M. RELATED-PARTY TRANSACTIONS

The University routinely has transactions with the Nebraska Medical Center (NMC). The members of the faculty at the University are also members of the medical staff of NMC, and in many other areas, the operations of the University and NMC are integrated and overlap. The University provides certain operational and support services, as well as certain direct financial support to NMC. For the fiscal years ended June 30, 2012 and 2011, NMC purchased approximately \$64,877 and \$58,958 of goods and services from the University.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2012:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$ 398,301	\$ 30,163	\$ 11,891	\$ 3,479	\$ 6	\$ 2,592	\$ 3,358	\$ -	\$ 449,790
Research	178,262	48,284	45,132	9,475	139	1,336	1,270	-	283,898
Public service	72,127	17,442	16,065	742	370	1,138	272	-	108,156
Academic support	87,771	26,366	79	235	27	1,501	162	-	116,141
Student services	24,858	5,321	568	276	1	317	546	-	31,887
Institutional support	75,599	20,107	5,737	1,029	65	1,390	76	-	104,003
Operation and maintenance of plant	35,690	3,651	3,504	38,751	32,496	326	34	-	114,452
Healthcare entities	164,399	13,052	17,936	1,941	151	1,032	1,301	-	199,812
Scholarships and fellowships	2,721	315	3,424	-	-	3	57,996	-	64,459
Auxiliary operations	86,310	95,313	19,078	5,955	1,729	4,742	2,805	-	215,932
Depreciation	-	-	-	-	-	-	-	104,088	104,088
Total expenses	<u>\$1,126,038</u>	<u>\$ 260,014</u>	<u>\$ 123,414</u>	<u>\$ 61,883</u>	<u>\$ 34,984</u>	<u>\$ 14,377</u>	<u>\$ 67,820</u>	<u>\$ 104,088</u>	<u>\$ 1,792,618</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

For the year ended June 30, 2011:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$ 400,379	\$ 31,150	\$ 11,806	\$ 2,109	\$ 8	\$ 2,735	\$ 3,281	\$ -	\$ 451,468
Research	179,348	70,919	43,387	7,773	113	1,233	1,128	-	303,901
Public service	67,804	14,768	14,083	511	363	1,091	186	-	98,806
Academic support	89,894	25,422	(599)	709	26	1,346	191	-	116,989
Student services	20,368	5,083	1,175	356	2	330	425	-	27,739
Institutional support	70,201	21,790	6,074	1,124	66	1,328	40	-	100,623
Operation and maintenance of plant	34,020	5,566	3,645	32,565	33,326	325	33	-	109,480
Healthcare entities	155,629	11,787	27,077	2,393	267	706	849	-	198,708
Scholarships and fellowships	2,532	334	2,807	-	-	-	61,594	-	67,267
Auxiliary operations	84,701	99,737	18,327	9,828	2,683	4,331	2,108	-	221,715
Depreciation	-	-	-	-	-	-	-	90,846	90,846
Total expenses	<u>\$1,104,876</u>	<u>\$ 286,556</u>	<u>\$ 127,782</u>	<u>\$57,368</u>	<u>\$ 36,854</u>	<u>\$ 13,425</u>	<u>\$ 69,835</u>	<u>\$ 90,846</u>	<u>\$ 1,787,542</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

O. AUXILIARY SEGMENT

The University issues revenue bonds to finance certain of its auxiliary activities under its Master Trust Indenture. Investors in these bonds rely on the revenue generated by the individual activities and other sources specified for repayment. Descriptive segment information for the Master Trust Indenture Obligated Group – includes the following:

UNL Student Fees and Facilities Bonds, Series 2008A, Series 2009A, Series 2009B, Series 2011, and Series 2012 – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consist primarily of room and board charges.

University of Nebraska Revenue Bonds, Series 2003, Series 2005, and Series 2009A and B – These bonds are used to provide parking-related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consist of parking fee revenues.

UNO Student Activities Project Bonds, Series 2003 and Series 2008 – These bonds are used to provide a variety of services for the benefit of the University and its students in the Student Center and to provide health, physical education, and recreation services in the HPER building.

UNO Student Housing/Parking Project Bonds, Series 2003, Series 2007, and Series 2010A and 2010B – The bonds are used to provide student housing, parking, and related facilities as allowed by the covenants for the University. Operating revenues consist primarily of rentals, student fees, and parking fees.

UNMC Student Housing Project Bonds, Series 2003 – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for UNMC. Facility rental revenues comprise the operating revenues of this segment.

UNK Student Fees and Facilities Revenue Bonds, Series 2005 and Series 2006 – The bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNK campus. Operating revenues consist primarily of rentals, food service income, and student fees.

Pledges pertaining to these issues are disclosed in Note H.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Condensed financial information for the University's segment follows (in thousands):

	June 30,	
	2012	2011
Condensed Statements of Net Assets		
Assets:		
Current assets	\$ 56,589	\$ 56,406
Non-current assets:		
Capital assets	404,715	395,955
Other non-current assets	141,652	69,406
Total assets	<u>602,956</u>	<u>521,767</u>
Liabilities:		
Current liabilities	31,916	28,861
Non-current liabilities	425,818	365,861
Total liabilities	<u>457,734</u>	<u>394,722</u>
Net assets:		
Invested in capital assets, net of related debt	27,035	24,069
Restricted:		
Expendable:		
Plant construction	8,423	8,330
Debt service	92,821	78,960
Unrestricted	16,943	15,686
Total net assets	<u>\$ 145,222</u>	<u>\$ 127,045</u>
Years Ended June 30,		
	2012	2011
Condensed Statements of Revenues, Expenses, and Changes in Net Assets		
Operating revenues	\$ 112,977	\$ 107,194
Operating expenses:		
Depreciation	(13,648)	(13,006)
Other operating expenses	(72,750)	(70,675)
Operating income	<u>26,579</u>	<u>23,513</u>
Non-operating expense	<u>(8,402)</u>	<u>(12,276)</u>
Change in net assets	18,177	11,237
Net assets, beginning of year	<u>127,045</u>	<u>115,808</u>
Net assets, end of year	<u>\$ 145,222</u>	<u>\$ 127,045</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

	Years Ended June 30,	
	2012	2011
Condensed Statements of Cash Flows		
Net cash flows from operating activities	\$ 45,266	\$ 36,345
Net cash flows from capital and related financing activities	18,043	(74,803)
Net cash flows from investing activities	<u>7,448</u>	<u>(7,205)</u>
Net change in cash and cash equivalents	70,757	(45,663)
Cash and cash equivalents, beginning of year	<u>86,065</u>	<u>131,728</u>
Cash and cash equivalents, end of year	<u>\$ 156,822</u>	<u>\$ 86,065</u>

P. SUBSEQUENT EVENTS

On September 6, 2012, the Board of Regents issued \$20,690 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2012B. The proceeds of the bonds will be used to pay the cost of acquiring, constructing, equipping, and furnishing facilities for health, physical education, and recreation facilities.

The University of Nebraska has evaluated subsequent events from the balance sheet date through December 14, 2012, the date at which the financial statements were available to be issued.

Q. UNIVERSITY OF NEBRASKA FOUNDATION

The Foundation is a separate, non-profit organization incorporated in the State of Nebraska and has as its purpose to encourage private financial support of the University from individuals, corporations, and other foundations. Oversight of the Foundation is the responsibility of a separate and independent Board of Trustees, not otherwise affiliated with the University. In carrying out its responsibilities, the Board of Trustees of the Foundation employs management, forms policy, and maintains fiscal accountability over funds administered by the Foundation.

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation are primarily used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is therefore discretely presented with the University's financial statements. Based on the Foundation's audited financial statements as of June 30, 2012 and 2011, the Foundation's net assets (including unrealized gains) totaled \$1,466,272, and \$1,427,633, respectively.

During the years ended June 30, 2012 and 2011, the Foundation contributed \$71 million and \$71 million, respectively, to the University for academic support, student assistance, faculty assistance, research, museums, and libraries. In addition, the Foundation provided capital gifts of \$51 million and \$58 million during 2012 and 2011, respectively, to the University. These contributions provided support for several projects, including the construction of the UNMC Health Professions Project, the UNMC Sorrell Center and several UNL Athletics Capital Projects.

Complete financial statements for the Foundation can be obtained from the University of Nebraska Foundation, 1010 Lincoln Mall, Suite 300, Lincoln, Nebraska 68508-2886.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

R. COMPONENT UNIT DISCLOSURES

The following are the notes taken directly from the audited financial statements of the Foundation:

(1) Summary of Significant Accounting Policies

(a) Nature of the Entity and Principles of Consolidation

The University of Nebraska Foundation (the Foundation) is a nonprofit corporation whose purpose is to provide financial support to the University of Nebraska system. The accompanying consolidated financial statements include the Foundation's wholly owned subsidiary, University of Nebraska Technology Park, LLC (Tech Park), which provides incubator facilities for emerging businesses. All significant intercompany accounts and transactions have been eliminated in consolidation.

(b) Basis of Accounting and Presentation

The accompanying consolidated financial statements have been prepared on the accrual basis of accounting.

Resources are reported for accounting purposes into separate classes of net assets based on the existence or absence of donor-imposed restrictions. Net assets that have similar characteristics have been combined into similar categories as follows:

- The unrestricted net assets account for resources over which the governing board has discretionary control to use in carrying on the operations of the Foundation.
- The temporarily restricted net assets account for those resources whose use by the Foundation is limited by donor-imposed stipulations that either expire by the passage of time or can be fulfilled and removed by actions of the Foundation pursuant to those stipulations.
- The permanently restricted net assets account for resources whose use by the Foundation is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Foundation.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains or losses on investments and any other assets or liabilities are reported as increases in unrestricted net assets unless their use is limited by donor stipulation or by laws. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(c) *Cash and Cash Equivalents*

Cash and cash equivalents include certain investments in highly liquid instruments with original maturity of three months or less when purchased, excluding those amounts held as part of the investment portfolio.

The Foundation maintains cash balances and certificates of deposit at various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation. At various times during the fiscal year, the Foundation's cash in bank balances exceeded the federally insured limits. The Foundation has maintained its cash balances and certificates of deposit at financial institutions in accordance with all Foundation policies and procedures.

(d) *Contributions*

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are transferred to unrestricted net assets as net assets released from restrictions. However, if a restriction is fulfilled in the same time period in which the contribution is received, the Foundation reports the support as unrestricted. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

(e) *Investments and Temporary Investments*

Investments and temporary investments in equity securities with readily determinable fair values and all debt securities are reported at fair value. Investments in securities traded on a national securities exchange are valued at the latest quoted market prices. For debt securities, if quoted market prices are not available, the fair values are estimated using pricing models, quoted prices of similar securities with similar characteristics, or discounted cash flows. For alternative investments in funds that do not have readily determinable fair values including private equity investments, hedge funds, real estate funds, commingled funds, and similar funds, the Foundation estimates fair value using net asset value per share or its equivalent as a practical expedient to estimated fair value. Investments in closely held stock are estimated based on independent appraisals and information provided by the respective companies.

Real estate, mortgage contracts, annuities, and the cash value of insurance policies are recorded at amortized cost. They are reviewed for impairment on an annual basis.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Temporary investments comprise shorter-term investments used to maintain liquidity, mainly fixed income securities either explicitly or implicitly backed by the U.S. government and money market funds. Investments comprise a mix of equities, fixed income, and alternative investments, which have a longer-term focus.

Donated investments are reported at estimated fair value at the date of receipt. Realized gains and losses on sales of investments are recognized in the consolidated statements of activities as specific investments are sold. Interest income is recognized as earned. Dividend income is recognized on the ex-dividend date. All realized and unrealized gains and losses and income arising from investments are recognized in the consolidated statements of activities as increases or decreases to unrestricted net assets unless their use is restricted by donor stipulation or law.

(f) *Property and Equipment*

Property and equipment, consisting of real estate, furniture, equipment, and computer software, are stated at cost or, if contributed, at fair market value at date of contribution. Depreciation is computed using the straight-line method over the estimated useful life of the asset, which ranges from 3 to 32 years.

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed into service.

(g) *Deposits Held for Others*

Deposits held for others represent funds held in a fiduciary capacity. The transactions of these funds are not reflected in the consolidated statements of activities as the Foundation is acting as an agent for these funds. Such funds approximated \$270 million and \$281 million at June 30, 2012 and 2011 and were held on behalf of the University of Nebraska.

(h) *Fair Value of Financial Instruments*

The Foundation applies the provisions included in Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurements*, for fair value measurements of financial assets and financial liabilities and for fair value measurements of nonfinancial items that are recognized or disclosed at fair value in the consolidated financial statements on a recurring and nonrecurring basis. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The Foundation's valuation methodologies may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. While management believes the Foundation's valuation methodologies are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different estimate of fair value at the reporting date.

Cash and cash equivalents, other receivables, accounts payable and accrued liabilities, University of Nebraska benefits payable, scholarships, research, fellowships and professorships payable, and deferred revenue approximate fair value due to their short-term nature. The carrying value of defined annuities payable and pledges receivable approximates fair value since the inherent interest rates closely reflect current market rates.

(i) Income Taxes

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Foundation recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Such tax positions, which are more than 50% likely of being realized, are measured at their highest value. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. During 2012 and 2011, management determined that there are no income tax positions requiring recognition in the consolidated financial statements.

(j) Use of Estimates

The preparation of consolidated financial statements in accordance with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(2) Fair Value Measurements

The Foundation utilizes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Foundation has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

- Level 3 inputs are unobservable inputs for the asset or liability.

The level in the fair value hierarchy within which a fair value measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

The tables below present the balances of assets measured at June 30, 2012 and 2011 at fair value on a recurring basis.

		2012			
		Total	Level 1	Level 2	Level 3
Investments:					
Certificates of deposit, savings, and money funds	\$	25,133	25,133	—	—
U.S. government securities and sovereign debt		9,629	—	9,629	—
State government securities		1,589	—	1,589	—
Local government securities		1,475	—	1,475	—
International bonds		31,241	—	31,241	—
Corporate bonds		97,147	97,147	—	—
Common stock		301,109	281,926	—	19,183
Mutual funds - equity		68,522	68,522	—	—
Mutual funds - fixed income		159,257	159,257	—	—
Real estate funds		5,379	—	—	5,379
Limited partnerships		494,240	—	477,668	16,572
Preferred stock		167	—	167	—
Temporary investments:					
U.S. Treasuries		244,290	244,290	—	—
Certificates of deposit		6,329	—	6,329	—
State government securities		4,754	—	4,754	—
Local government securities		14,765	—	14,765	—
Corporate bonds		46,280	46,280	—	—
Total		<u>\$ 1,511,306</u>	<u>922,555</u>	<u>547,617</u>	<u>41,134</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

	2011			
	Total	Level 1	Level 2	Level 3
Investments:				
Certificates of deposit, savings, and money funds	\$ 13,911	13,911	—	—
U.S. government securities and sovereign debt	7,113	—	7,113	—
State government securities	1,424	—	1,424	—
Local government securities	1,310	—	1,310	—
International bonds	34,025	—	34,025	—
Corporate bonds	13,320	13,320	—	—
Common stock	390,692	390,692	—	—
Mutual funds - Equity	72,679	72,679	—	—
Mutual funds - Fixed income	148,807	148,807	—	—
Real estate funds	5,770	—	—	5,770
Limited partnerships	550,122	—	535,522	14,600
Preferred stock	187	—	187	—
Temporary investments:				
U.S. Treasuries	281,191	281,191	—	—
Certificates of Deposit	4,900	—	4,900	—
Total	<u>\$ 1,525,451</u>	<u>920,600</u>	<u>584,481</u>	<u>20,370</u>

Certain investments in limited partnerships classified in Levels 2 and 3 consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Because the net asset value reported by each fund is used as a practical expedient to estimate the fair value of the Foundation's interest therein, its classification in Level 2 or 3 is based on the Foundation's ability to redeem its interest at or near the date of the consolidated statement of financial position. If the interest can be redeemed in the near term, the investment is classified in Level 2. The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

There were no transfers between Level 1 and Level 2 inputs during the year ended June 30, 2012. The changes in the financial assets for which the Foundation has used Level 3 inputs to determine fair value are as follows:

Balance, July 1, 2010	\$	183,970
Transfers and reclassifications		(160,560)
Net realized losses		(115)
Net unrealized gains		2,117
Interest, dividends, other income/losses		334
Investment management fees		(690)
Purchases		1,421
Distributions		(6,107)
Balance, June 30, 2011		<u>20,370</u>
Transfers and reclassifications		19,183
Net realized gains		2,261
Net unrealized losses		(876)
Interest, dividends, other income/losses		(60)
Investment management fees		(522)
Purchases		3,546
Distributions		(2,768)
Balance, June 30, 2012	\$	<u><u>41,134</u></u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(3) Investments

Investments consist of the following at June 30, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Investments stated at fair value:		
Certificates of deposits, savings, and money funds	\$ 25,133	\$ 13,911
U.S. government securities and sovereign debt	9,629	7,113
State government securities	1,589	1,424
Local government securities	1,475	1,310
International bonds	31,241	34,025
Corporate bonds	97,147	13,320
Common stock	301,109	390,692
Mutual funds – equity	68,522	72,679
Mutual funds – fixed income	159,257	148,807
Real estate funds	5,379	5,770
Limited partnerships	494,240	550,122
Preferred stock	167	187
Investments stated at other than fair value:		
Real estate	47,828	47,516
Real estate mortgage and contracts	3,075	4,508
Other	3,862	4,154
Cash value of life insurance	2,755	4,699
Annuity contracts	158	208
Total	<u>\$ 1,252,566</u>	<u>\$ 1,300,445</u>
Temporary investments stated at fair value:		
U.S. Treasuries	\$ 244,290	\$ 281,191
Certificates of deposit	6,329	4,900
State government securities	4,754	–
Local government securities	14,765	–
Corporate bonds	46,280	–
Temporary investments stated at other than fair value:		
Real estate	4,892	–
Total	<u>\$ 321,310</u>	<u>\$ 286,091</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The estimated value of certain alternative investments and nonmarketable securities, such as partnerships and private equity funds, was provided by the respective companies. For these alternative investments, the Foundation uses the net asset value (or its equivalent) reported by the underlying fund to estimate the fair value of the investment. Below is a summary of investments accounted for at net asset value at June 30, 2012 and 2011:

	2012			
	Fair Value	Unfunded commitments	*Redemption frequency (if currently eligible)	Redemption notice period
Domestic equities	\$ 142,978	—	m/q	1 – 90 days
International equities	229,956	—	m/q	1 – 90 days
Commodities	25,060	—	m/q	1 – 90 days
Private equity/venture capital	11,148	10,135	N/A	N/A
Real asset funds	10,803	4,147	N/A	N/A
Hedge funds:				
Domestic long/short	14,192	—	q/sa/a	90 – 360 days
Global long/short	18,313	—	q/sa/a	90 – 360 days
Multiple strategies	31,282	—	q/sa/a	90 – 360 days
Credit strategies	15,887	—	q/sa/a	90 – 360 days
	<u>\$ 499,619</u>	<u>14,282</u>		

* m – monthly, q – quarterly, sa – semiannual, a – annual

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

2011				
	Fair Value	Unfunded commitments	*Redemption frequency (if currently eligible)	Redemption notice period
Domestic equities	\$ 171,987	–	m/q	1 – 90 days
International equities	188,875	–	m/q	1 – 90 days
Commodities	14,356	–	m/q	1 – 90 days
Fixed Income	76,643	–	m/q	1 – 90 days
Private equity/venture capital	12,261	1,219	N/A	N/A
Real asset funds	11,107	6,020	N/A	N/A
Hedge funds:				
Domestic long/short	13,360	–	q/sa/a	90 – 360 days
Global long/short	18,788	–	q/sa/a	90 – 360 days
Multiple strategies	32,398	–	q/sa/a	90 – 360 days
Credit strategies	16,117	–	q/sa/a	90 – 360 days
	<u>\$ 555,892</u>	<u>7,239</u>		

* m – monthly, q – quarterly, sa – semiannual, a - annual

Due to the nature of the investments held by the funds, changes in market conditions and the economic environment may significantly impact the net asset value of the funds and, consequently, the fair value of the Foundation's interests in the funds. Although a secondary market exists for these investments, it is not active and individual transactions are typically not observable. When transactions do occur in this limited secondary market, they may occur at discounts to the reported net asset value. It is therefore reasonably possible that if the Foundation were to sell these investments in the secondary market, a buyer may require a discount to the reported net asset value, and the discount could be significant.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(4) Pledges Receivable

Pledges receivable are recorded on the consolidated statements of financial position as assets net of an allowance for uncollectible accounts and discounted to their present value. Promises to give, net of discount to present value at 6% and allowance for doubtful accounts, are due to be collected as follows as of June 30, 2012 and 2011:

	2012	2011
Gross amount due in:		
One year or less	\$ 67,409	49,634
One to five years	118,606	105,166
More than five years	21,073	21,062
	<u>207,088</u>	<u>175,862</u>
Less discount to present value	21,749	20,070
	<u>185,339</u>	<u>155,792</u>
Less allowance to present value	5,560	4,674
	<u><u>\$ 179,779</u></u>	<u><u>151,118</u></u>

The discount will be recognized as contribution income in years 2012 through 2040.

In addition, the Foundation has been informed of intentions to give in the form of possible future bequests, currently of indeterminable value, that have not been reflected in the accompanying consolidated financial statements because they are not unconditional promises.

(5) Property and Equipment

Property and equipment at June 30, 2012 and 2011 are as follows:

	2012	2011
Property	\$ 1,692	1,651
Leasehold improvements	3,291	3,157
Aircraft	4,177	4,177
Automobiles	265	290
Furniture, equipment, and software	7,173	6,922
	<u>16,598</u>	<u>16,197</u>
Less accumulated depreciation	10,530	9,367
Net property and equipment	<u><u>\$ 6,068</u></u>	<u><u>6,830</u></u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(6) Split-Interest Agreements

The Foundation is the beneficiary of split-interest agreements in the form of charitable gift annuities, charitable remainder trusts, and pooled income funds. In connection with certain agreements, the Foundation has committed to the payment of an annual annuity to the donor. The value of split-interest agreements is measured as the Foundation's share of the assets. Liabilities associated with these agreements as of June 30, 2012 and 2011 are \$20,824 and \$22,848, respectively, and have been reflected as deferred annuities payable on the consolidated statements of financial position.

(7) Net Assets

Net assets are restricted by donors for various purposes in support of activities at the University of Nebraska, including the campuses at Lincoln, Kearney, Omaha, and the Medical Center in Omaha. The purposes include scholarships, fellowships, research, academic support, and campus building and improvements. Temporarily restricted net assets consist of gifts contributed for a specified period or until the occurrence of some future event or unspent earnings on endowed funds.

The amounts of the net assets as of June 30, 2012 and 2011 are as follows:

	2012	2011
Temporarily restricted – charitable trusts and annuities	\$ 28,319	31,201
Temporarily restricted – available for specific purposes	709,923	677,973
Permanently restricted – endowment	743,603	704,127
	<u>\$ 1,481,845</u>	<u>1,413,301</u>

Net assets of \$123,553 and \$136,989 were released from donor restrictions during 2012 and 2011 by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors.

(8) Endowments

The Nebraska Uniform Prudent Management of Institutional Funds Act (NUPMIFA) sets out guidelines to be considered when managing and investing donor-restricted endowment funds. The Foundation applies ASC Topic 958, *Not-for-Profit Entities* (FASB Staff Position FAS 117-1, *Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds*).

The Foundation's endowment consists of approximately 4,600 individual funds established for a variety of purposes. The Foundation holds endowment funds for support of its programs and operations. As required by generally accepted accounting principles, net assets and the changes therein associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The Board of Directors of the Foundation has interpreted NUPMIFA as requiring the preservation of the whole dollar value of the original gift as of the gift date of donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment, the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Interest, dividends, and net appreciation of the donor-restricted endowment funds are classified according to donor stipulations, if any. Absent any donor-imposed restrictions, interest, dividends, and net appreciation of donor-restricted endowment funds are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by NUPMIFA. In accordance with NUPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- (1) the duration and preservation of the endowment fund
- (2) the purposes of the Foundation and the donor-restricted endowment fund
- (3) general economic conditions
- (4) the possible effect of inflation or deflation
- (5) the expected total return from income and the appreciation of investments
- (6) other resources of the Foundation
- (7) the investment policy of the Foundation

Endowment net asset composition by type of fund as of June 30, 2012 and 2011 is as follows:

2012			
	Unrestricted	Temporarily restricted	Permanently restricted
			Total net endowment assets
Donor-restricted endowment funds	\$ (42,587)	260,415	743,603
			961,431
2011			
	Unrestricted	Temporarily restricted	Permanently restricted
			Total net endowment assets
Donor-restricted endowment funds	\$ (17,449)	290,601	704,127
			977,279

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Changes in endowment net assets for the years ended June 30, 2012 and 2011 are as follows:

	2012			Total net endowment assets
	Unrestricted	Temporarily restricted	Permanently restricted	
Endowment net assets, beginning of year	\$ (17,449)	290,601	704,127	977,279
Contributions	—	5,902	45,745	51,647
Investment income, net of expenses	—	5,139	—	5,139
Net appreciation (depreciation)	(25,138)	1,516	—	(23,622)
Amounts appropriated for expenditure	—	(42,743)	—	(42,743)
Reclassification due to change in donor intent	—	—	(6,269)	(6,269)
Endowment net assets, end of year	<u>\$ (42,587)</u>	<u>260,415</u>	<u>743,603</u>	<u>961,431</u>

	2011			Total net endowment assets
	Unrestricted	Temporarily restricted	Permanently restricted	
Endowment net assets, beginning of year	\$ (49,526)	236,886	636,241	823,601
Contributions	—	1,601	67,886	69,487
Investment income, net of expenses	—	6,501	—	6,501
Net appreciation (depreciation)	32,077	87,227	—	119,304
Amounts appropriated for expenditure	—	(41,614)	—	(41,614)
Endowment net assets, end of year	<u>\$ (17,449)</u>	<u>290,601</u>	<u>704,127</u>	<u>977,279</u>

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(a) *Investment Return Objectives, Risk Parameters, and Strategies*

The Foundation has adopted investment and spending policies, approved by the Board of Directors of the Foundation, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity, debt securities, and illiquid alternative investments that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4.5%, while growing the funds if possible. Therefore, the Foundation expects its endowment assets, over time, to earn a real (inflation-adjusted) rate of return of at least 5.5% per year net of investment management fees and transaction costs, when measured over rolling five-year period. Actual return in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

(b) *Spending Policy and How the Investment Objectives Relate to the Appropriate Policy*

The Foundation has a policy of appropriating for distribution each year 4.5% of the average fair market value of the prior 20 quarters. In establishing this policy, the Foundation considered the long-term expected return on its investment assets, the nature and duration of the individual endowment funds, many of which must be maintained in perpetuity because of donor restrictions, and the possible effects of inflation. This policy is consistent with the Foundation's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts and investment return.

(9) **Lease Commitments**

The Foundation entered into an amended lease agreement for rental of office space on the second and third floors in Lincoln, beginning September 1, 2007 and extending through August 31, 2017. The annual rental is \$577 through calendar year 2012, with a possible increase based on changes in the consumer price index for the period from January 1, 2013 through August 31, 2017. The Foundation had also entered into a contract for rental of office space in Omaha for 15 years beginning on November 1, 2008 with increases every 60 months. The annual rental is \$388 for the first five years and \$418 for the next five years. The Foundation entered into an amended lease agreement for office space in Kearney for the period from November 1, 2008 to October 31, 2014 at a rental rate of \$3.5 per month with an increase to \$3.6 effective November 1, 2011. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2012 are as follows:

2013	\$	1,008
2014		1,029
2015		1,010
2016		996
2017		996

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(10) Retirement Plan

The Foundation sponsors a retirement plan that covers employees of the Foundation and Tech Park with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF or Fidelity annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under Section 403b(1) of the Internal Revenue Code using annuities under TIAA-CREF and Fidelity Investments. Under the plan, the employee chooses to contribute either 5.5% or 3.5% of his/her salary to the plan and the Foundation matches the amount with either 8.0% or 6.5% of salary, respectively. Effective January 1, 2012, any employee enrolling in the lower tier of the plan will contribute 3.5% of salary to the retirement plan and receive an employer contribution equal to 5.5% of the employee's salary. Any employee currently enrolled in the lower tier will be grandfathered as long as he/she continues his/her current enrollment in the lower tier and will receive an employer contribution of 6.5% of his/her salary. However, if the employee elects to move to the higher tier (5.5% employee, 8.0% employer) at any future time and subsequently wishes to re-enroll in the lower tier, he/she will be subject to the employer contribution rate in effect at that time. The Foundation and Tech Park contributions to the plans for the years ended June 30, 2012 and 2011 were \$774 and \$720, respectively.

(11) Contingencies and Commitments

The Foundation is involved in several legal actions. The Foundation believes it has defenses for all such claims, believes the claims are substantially without merit, and is vigorously defending the actions. In the opinion of management, the final dispositions of these matters will not have a material effect on the Foundation's financial position.

(12) Subsequent Events

In preparing the consolidated financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through September 28, 2012, the date the consolidated financial statements were available to be issued.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster:					
10 Department of Agriculture:					
Department of Agriculture	Iowa State University	10	416-30-01A	\$ 23,658	-
Agriculture Research Service		10.001	5836259745	6,200	-
Agriculture Research Service		10.001	5854381321	21,400	-
Agriculture Research Service		10.001	5854388335	1,036,125	-
Agriculture Research Service		10.001	5854400928	42	-
Agriculture Research Service		10.001	5854401931	36,572	-
Agriculture Research Service		10.001	5854401941	8,872	-
Agriculture Research Service		10.001	5854401942	108,731	-
Agriculture Research Service		10.001	5854402949	11,770	-
Agriculture Research Service		10.001	5854402953	79	-
Agriculture Research Service		10.001	5854402956	1,272	-
Agriculture Research Service		10.001	5854406355	7,855	-
Agriculture Research Service		10.001	5854427298	49,342	19,054
Agriculture Research Service		10.001	5912659099	23,922	-
Agriculture Research Service	National Sunflower Association	10.001		5,000	-
Agriculture Research Service	National Sunflower Association	10.001		5,000	-
Agriculture Research Service	National Sunflower Association	10.001		1,301	-
Agriculture Research Service	North Carolina State University	10.001	2010-0640-03	18,225	-
Agriculture Research Service		10.001	55-5440-0-318	13,763	-
Agriculture Research Service		10.001	58-1275-9-322	91,688	-
Agriculture Research Service		10.001	58-3611-1-727	44,848	-
Agriculture Research Service		10.001	58-3622-0-639	27,262	-
Agriculture Research Service		10.001	58-3625-1-700	5,663	-
Agriculture Research Service		10.001	58-3625-1-748	17,354	-
Agriculture Research Service		10.001	58-5440-0-309	19,086	-
Agriculture Research Service		10.001	58-5440-0-313	2,008	-
Agriculture Research Service		10.001	58-5440-0-331	576	-
Agriculture Research Service		10.001	58-5440-2947	36,715	-
Agriculture Research Service		10.001	58-5440-7-334	19,736	-
Agriculture Research Service		10.001	58-5440-7-340	22,525	-
Agriculture Research Service		10.001	58-5442-8-234	66,013	50,952
Agriculture Research Service		10.001	58-6204-0-082	4,694	-
Agriculture Research Service		10.001	58-6435-9-406	46,156	-
Agriculture Research Service		10.001	58-6645-1-031	84,338	-
Agriculture Research Service		10.001	59-0206-1-115	14,970	-
Agriculture Research Service		10.001	59-0206-1-122	30,215	-
Agriculture Research Service		10.001	59-0206-9-055	50,311	-
Agriculture Research Service		10.001	59-0790-7-080	11,336	-
Agriculture Research Service		10.001	59-3611-2-634	13,978	-
Agriculture Research Service		10.001	59-5440-0-302	65,029	34,293
Agriculture Research Service		10.001	59-5440-1-309	100,977	6,121
Agriculture Research Service		10.001	59-5440-1-310	108,689	-
Agriculture Research Service		10.001	59-6206-2-056	1,831	-
Agriculture Research Service	North Dakota State University	10.001	FAR-0017999-2	2,000	-
Agriculture Research Service	University of Minnesota	10.001	H000830501	5,000	-
Plant and Animal Disease	Chadron State College	10.025		8,902	-
Plant and Animal Disease		10.025	10-7488-0711-CA	9,329	-
Plant and Animal Disease		10.025	11-7488-0711-CA	11,447	-
Plant and Animal Disease		10.025	11-9419-0065-CA	6,831	-
Plant and Animal Disease		10.025	11-9419-0209-CA	3,630	-
Wildlife Services		10.028	1074880485(CA)	47,756	-
Wildlife Services		10.028	1171000337CA	12,829	-
Wildlife Services		10.028	1174880485(CA)	60,703	-
USDA Economics	Nebraska Department of Agriculture	10.125	18-05-138	9,586	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	1813093	11,906	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	1813164	344	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	1813169	38,739	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-090	8,763	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-094	8,395	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-096	22	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-131	22,839	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-134	15,902	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-135	17,201	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-136	17,040	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-137	616	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-166	1,126	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-167	17,129	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-168	372	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	18-13-170	25,027	-
Agricultural Special Research Grants		10.200	2008-34345-19220	52	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Agricultural Special Research Grants		10.200	2008-34627-19088	1,360	-
Agricultural Special Research Grants	University of California - Davis	10.200	200911201-NEBR2	3	-
Agricultural Special Research Grants		10.200	2009-34328-19932	60,942	35,013
Agricultural Special Research Grants		10.200	2009-34345-19858	19,148	-
Agricultural Special Research Grants		10.200	2009-34352-19745	5,100	-
Agricultural Special Research Grants		10.200	2009-34627-19777	69,192	-
Agricultural Special Research Grants		10.200	2010-34345-21186	451,460	-
Agricultural Special Research Grants		10.200	2011-38832-30771	100,000	-
Agricultural Special Research Grants		10.200	2012-70002-19387	50,701	-
Agricultural Special Research Grants	South Dakota State University	10.200	3TE033	19,723	-
Agricultural Special Research Grants	South Dakota State University	10.200	3TF033	37,695	-
Agricultural Special Research Grants	South Dakota State University	10.200	3TG081	28,417	-
Agricultural Special Research Grants	Cornell University	10.200	62094-9555	1,787	-
Agricultural Special Research Grants	Cornell University	10.200	62094-9564	1,555	-
Agricultural Special Research Grants	Colorado State University	10.200	G-1474-13	1,007	-
Agricultural Special Research Grants	Montana State University	10.200	G161-11-W3317	17,608	-
Agricultural Special Research Grants	Kansas State University	10.200	S11053	7,112	-
Cooperative Forestry Research		10.202	31200-06031	54,045	-
Cooperative Forestry Research		10.202	32100-06031	231,763	-
Agricultural Experiment Stations Hatch Act		10.203	31100-06031	311,435	-
Agricultural Experiment Stations Hatch Act		10.203	31200-06031	1,022,904	-
Agricultural Experiment Stations Hatch Act		10.203	FORMULA FUNDS	2,371,592	-
USDA Competitive Research Grants		10.206	20073520018298	18,909	-
USDA Competitive Research Grants		10.206	2006-35318-17376	10,971	-
USDA Competitive Research Grants		10.206	2006-35320-17213	685	-
USDA Competitive Research Grants		10.206	2007-55618-18143	50,291	19,464
USDA Competitive Research Grants		10.206	2008-35201-04546	6,173	-
USDA Competitive Research Grants		10.206	2008-35204-04530	14,504	-
USDA Competitive Research Grants		10.206	2008-35204-04561	34,514	-
USDA Competitive Research Grants		10.206	2009-35503-05175	62,800	-
USDA Competitive Research Grants	Colorado State University	10.206	G-1407-1	47,005	-
Animal Health and Disease Research		10.207	36100-06031	112,580	-
Institution Capacity Building Grants	North Carolina A&T State University	10.216	240535B	4,394	-
Higher Education Challenge Grants	Purdue University	10.217	8000041336-AG	48,570	-
Biotechnology Risk Assessment Research		10.219	2010-33522-21658	63,578	-
Biotechnology Risk Assessment Research		10.219	2010-33522-21673	107,936	59,316
Higher Education Multicultural Scholars		10.220	31200-06031	14,343	-
Agricultural and Rural Economic Research		10.250	58300080046	5,408	-
Economic Innovation and Research	Mississippi State University	10.255	018000-321470-05	34,523	-
Integrated Programs		10.303	2006-51130-03708	38,704	-
Integrated Programs		10.303	2008-51110-04340	112,415	10,216
Integrated Programs	Texas Women's University	10.303	2010-045-1	7,970	-
Integrated Programs		10.303	2010-51110-21143	116,331	78,115
Integrated Programs	Oklahoma State University	10.303	AB-5-67490-UNL	33,874	-
Agricultural Homeland Security		10.304	2009-37620-05622	40,598	-
Organic Agriculture Research and Extension		10.307	2007-51300-03785	113,910	-
Organic Agriculture Research and Extension		10.307	2009-51300-05541	12,722	-
Organic Agriculture Research and Extension		10.307	2009-51300-05603	509,102	-
Specialty Crop Research	Texas Agrilife Research	10.309	570799	7,724	-
Agriculture and Food Research Initiative		10.310	20113957030576	139,876	-
Agriculture and Food Research Initiative	CRCES	10.310	20116700330213	40,047	-
Agriculture and Food Research Initiative		10.310	20126701719344	8,885	-
Agriculture and Food Research Initiative		10.310	2009-65119-05753	139,181	-
Agriculture and Food Research Initiative		10.310	2009-65300-05702	62,833	-
Agriculture and Food Research Initiative	Texas Women's University	10.310	2010-106-3	52,391	-
Agriculture and Food Research Initiative	University of California - Davis	10.310	201015718-09	261,316	-
Agriculture and Food Research Initiative		10.310	2010-65505-20622	120,500	70,399
Agriculture and Food Research Initiative		10.310	2010-85605-20546	191,128	33,081
Agriculture and Food Research Initiative		10.310	2011-39569-30583	118,841	-
Agriculture and Food Research Initiative		10.310	2011-67004-20029	9,566	-
Agriculture and Food Research Initiative		10.310	2011-67005-30060	103,729	50,803
Agriculture and Food Research Initiative		10.310	2011-67015-20076	175,556	-
Agriculture and Food Research Initiative		10.310	2011-67017-20080	88,651	-
Agriculture and Food Research Initiative		10.310	2011-67019-20052	94,372	-
Agriculture and Food Research Initiative		10.310	2012-67015-30191	29,618	-
Agriculture and Food Research Initiative		10.310	2012-67019-19360	11,824	-
Agriculture and Food Research Initiative		10.310	2012-68003-30155	25,718	-
Agriculture and Food Research Initiative	VA Polytechnic Institute	10.310	422262-19214	34,913	-
Agriculture and Food Research Initiative	Purdue University	10.310	8000041933-AG	83,665	-
Agriculture and Food Research Initiative	University of Missouri	10.310	E0003159901	10,908	-
Agriculture and Food Research Initiative	North Dakota State University	10.310	FAR-0015525-1	41,946	-
Agriculture and Food Research Initiative	Kansas State University	10.310	S09189	83,406	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Community Outreach and Assistance	University of Minnesota	10.455	11IE53102040	40,822	-
Non-Insurance Risk Management Tools		10.456	06IE08310065-P	2,095	-
Non-Insurance Risk Management Tools		10.456	09IE08310035	155,127	10,919
Non-Insurance Risk Management Tools		10.456	10-IE-5310-1002	13,949	-
Cooperative Extension Service		10.500	H002484602	9,157	-
Forestry Research		10.652	11-JV-11330152-115	4,031	-
Forest Land Enhancement		10.677	10JV11330152045	46,016	-
Forest Biomass for Energy		10.686	12-DG-11111169-033	4,695	-
Soil Survey		10.903	68748210506	70,522	-
Soil Survey		10.903	68748210521	12,585	-
International Technical Agriculture	Cochran Fellowship Program-International Training	10.960	58-3148-0-173	13,904	-
		10.962	58-3148-7-243	11,206	-
10 Agency Total				11,436,675	
11 Department of Commerce:					
ITA Special Projects	University of Michigan	11.113	IT11FCS1130002	47,848	-
Climate and Global Change		11.431	3001854824	13,415	-
Climate and Global Change		11.431	NA07OAR4310464	24,007	17,281
Climate and Global Change		11.431	NA08OAR4310677	6,111	-
Climate and Global Change		11.431	NA09OAR4310179	51,211	-
Climate and Global Change		11.431	NA09OAR4310188	85,471	-
Climate and Global Change		11.431	NA10OAR4310111	103,373	17,082
Climate and Global Change		11.431	NA11OAR4310152	51,468	-
Meteorological and Hydrologic Modernization		11.467	NA11NWS4670004	2,074	-
Meteorological and Hydrologic Modernization		11.467	Z11-91842	23,742	-
Congress ID Awards	UCAR	11.469	NA09SEC4690009	202,588	23,310
Educational Partnerships		11.481	000953;C-2885	17,910	-
Measurement Engineering Research Standard	Florida A&M University Nanoelectronics Research	11.609	2010-NE-1462H	25,908	-
Measurement Engineering Research Standard		11.609	70NANB11H165	19,282	-
Measurement Engineering Research Standard		11.609	70NANB12H013	31,707	-
Measurement Engineering Research Standard		11.609	70NANB12H070	2,781	-
11 Agency Total				708,896	
12 Department of Defense:					
Department of Defense	SFC Fluids	12	58982	22,304	-
Department of Defense	Nebraska Military Department	12		53,122	-
Department of Defense	Walter Reed National Military Medical Center	12		4,848	-
Department of Defense	Nebraska Military Department	12		16,956	-
Department of Defense	Stanford University	12	27118860-46215-A	71,710	-
Department of Defense		12	HQ0147-12-C-6013	102,983	20,444
Department of Defense		12	HQ0147-12-C-6014	212,612	-
Department of Defense	Battelle	12	PO US001-0000297546	28,740	-
Department of Defense	US Department of Defense	12	W91243-07-M-0089	43,641	(25,000)
Department of Defense	Army Corps of Engineers	12	W9126G-10-P-0403	2,341	-
Collaborative Research and Development	Infoscitex Corp	12.114	1450-S001	38,680	-
Collaborative Research and Development		12.114	HDTRA10710008	166,497	-
Basic Applied Research		12.300	N000140510432	98,743	84,716
Basic Applied Research		12.300	N00014-09-1-0943	601,425	-
Basic Applied Research		12.300	N00014-091-1174	471,203	-
Basic Applied Research		12.300	N00014-11-1-0262	63,338	-
Basic Applied Research		12.300	N00014-11-1-0499	92,887	-
Basic Applied Research		12.300	N00014-11-1-0705	54,065	-
Basic Applied Research		12.300	N00014-12-1-0556	15,570	-
Basic Scientific Research	Peter Kiewit Institute	12.351		4,397	-
Basic Scientific Research	Peter Kiewit Institute	12.351		66,137	-
Basic Scientific Research	North Carolina State University	12.351	2009064601 HDTRA1090	283,683	-
Basic Scientific Research		12.351	HDTRA1-10-1-0098	61,303	-
Basic Scientific Research		12.351	HDTRA1-12-1-0003	43,079	-
Army Other		12.398	HDTRA1-10-C-0055	689,319	-
Army Other		12.398	HDTRA1-11-C-0001	823,184	113,838
Army Other		12.398	W912HQ-10-C-0040	126,252	53,100
Army Medical Research	University of Mississippi	12.420	11-01-043	100,653	-
Army Medical Research	Iowa State University	12.420	421-20-09A	230,915	-
Army Medical Research	University of Montana	12.420	PG11-24825-01	95,935	-
Army Medical Research	Dynport Vaccine Co.	12.420	S1008590	270,918	-
Army Medical Research		12.420	W81XWH-1010175	210,398	16,832
Army Medical Research	Creighton University	12.420	W81XWH-07-1-0201	5,442	-
Army Medical Research		12.420	W81XWH-07-1-0351	31,451	-
Army Medical Research		12.420	W81XWH-07-C-0114	4,565	-
Army Medical Research		12.420	W81XWH-0810459	112,336	-
Army Medical Research		12.420	W81XWH-0810474	61,325	-
Army Medical Research		12.420	W81XWH-08-1-0541	38,871	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Army Medical Research		12.420	W81XWH-08-1-0789	1,471	-
Army Medical Research		12.420	W81XWH-0910155	141,045	-
Army Medical Research		12.420	W81XWH-0910386	892,323	191,449
Army Medical Research		12.420	W81XWH-0910454	623,274	457,549
Army Medical Research		12.420	W81XWH0910745	411,038	192,519
Army Medical Research		12.420	W81XWH-0920185	1,119,361	567,784
Army Medical Research		12.420	W81XWH-1010271	72,138	26,858
Army Medical Research		12.420	W81XWH-1010401	38,561	-
Army Medical Research		12.420	W81XWH-1010703	737,736	149,345
Army Medical Research		12.420	W81XWH-1010740	263,834	-
Army Medical Research	Iowa State University	12.420	W81XWH-10-1-0806	213,819	-
Army Medical Research		12.420	W81XWH-1010934	1,258,472	939,481
Army Medical Research		12.420	W81XWH-1110020	28,450	-
Army Medical Research		12.420	W81XWH-1110021	28,724	-
Army Medical Research		12.420	W81XWH-1110022	36,592	-
Army Medical Research		12.420	W81XWH-1110166	52,585	-
Army Medical Research		12.420	W81XWH-1110167	80,641	-
Army Medical Research		12.420	W81XWH-1110171	99,764	-
Army Medical Research		12.420	W81XWH-1110444	279,608	-
Army Medical Research		12.420	W81XWH-1110836	868,767	565,941
Army Medical Research		12.420	W9113M-0710004	612,729	-
Basic Scientific Research	Central Florida University	12.431	104226	95,761	-
Basic Scientific Research	National Storage Industry	12.431		2,934	-
Basic Scientific Research	North Texas University	12.431	GF2623-1	51,691	-
Basic Scientific Research	Kansas State University	12.431	S12150	43,981	-
Basic Scientific Research	Northwestern University	12.431	SP0005442-PROJ000189	170,638	-
Basic Scientific Research		12.431	W911NF0710307	8,017	-
Basic Scientific Research		12.431	W911NF0810311	118,910	-
Basic Scientific Research		12.431	W911NF-0910164	464,908	-
Basic Scientific Research		12.431	W911NF-10-1-0431	49,768	-
Basic Scientific Research		12.431	W911NF-11-1-0033	1,271,187	76,832
Air Force Office of Scientific Research	University of Tennessee	12.500	A11-0264-S008 Task 1	11,617	-
Air Force Other		12.599	FA8601-11-P-0205	12,593	-
Air Force Other		12.599	FA8650-07C5911	35,865	-
Basic Applied Research		12.630	FA9550-04-1-0232	10,532	-
Basic Applied Research		12.630	FA9550-08-1-0393	140,709	-
Basic Applied Research		12.630	HM1582-09-1-0031	657,951	177,451
Basic Applied Research		12.630	W911NF0920039	884,822	-
Basic Applied Research		12.630	W911NF-10-2-0099	1,029,820	-
Office of Naval Research		12.700	W911QY-10-C-0178	1,250,539	60,000
Air Force Defense Research Sciences		12.800	FA9550-07-1-0499	442,541	-
Air Force Defense Research Sciences		12.800	FA95500810232	1,597,184	-
Air Force Defense Research Sciences		12.800	FA95500910129	75,048	-
Air Force Defense Research Sciences		12.800	FA95500910687	171,390	-
Air Force Defense Research Sciences		12.800	FA9550-10-1-0341	274,186	-
Air Force Defense Research Sciences		12.800	FA95501010406	702,225	-
Air Force Defense Research Sciences		12.800	FA9550-11-1-0157	319,285	-
Air Force Defense Research Sciences		12.800	FA9550-11-1-0204	107,666	75,506
Air Force Defense Research Sciences		12.800	FA9550-11-1-0344	5,000	-
Air Force Defense Research Sciences		12.800	FA9550-12-1-0149	206	-
Mathematical Sciences		12.901	H98230-11-1-0139	43,291	-
Mathematical Sciences		12.901	H98230-11-1-0156	12,809	-
Mathematical Sciences		12.901	H98230-11-1-0212	20,000	-
12 Agency Total				23,365,834	
14 Department of Housing and Urban Development:					
Economic Development - Neighborhood Initiative		14.251	B08SPNE0654	111,276	-
15 Department of Interior:					
Department of Interior	Nebraska Game and Parks Commission	15		59,889	-
Department of Interior	Nebraska Game and Parks Commission	15		15,995	-
Department of Interior	Nebraska Game and Parks Commission	15		39,396	-
Department of Interior		15	G11PX00921	7,391	-
Department of Interior	National Park Service	15	H6000060100/001	2,368	-
Department of Interior		15	J1404094676	9,023	9,023
Department of Interior		15	J6514100023	14,589	-
Department of Interior		15	P11AC61083 R64801104	1,506	-
Department of Interior		15	P11PX01636	1,734	-
Department of Interior	University of Alaska - Fairbanks	15	UAF 100048	32,261	-
Cultural Resources Management		15.511	R10AC60044	79,761	-
Fish and Wildlife	Nebraska Community Foundation	15.517		14,865	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		33,482	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		33,562	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		45,488	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		139,867	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		15,114	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		129,772	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		10,014	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		19,849	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	143403HQRU1586	66,970	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	F-160-R	130,970	-
Fish and Wildlife Management		15.608	601819G306 0001 ES11	4,124	-
Fish and Wildlife Management		15.608	601819G306 0002 ES11	875	-
Fish and Wildlife Management		15.608	F11AP00113	10,182	-
Wildlife Restoration Basic Hunter Education	Nebraska Game and Parks Commission	15.611	143403HQRU1586	246,045	-
Cooperative Endangered Species Conservation	Nebraska Game and Parks Commission	15.615		3,621	-
Cooperative Endangered Species Conservation	Nebraska Game and Parks Commission	15.615		1,851	-
Cooperative Endangered Species Conservation		15.615	601818J423 11220000	554	-
Cooperative Endangered Species Conservation		15.615	601818J423 11300000	1,253	-
Cooperative Endangered Species Conservation	Nebraska Game and Parks Commission	15.615	E-7-1	31,736	-
Cooperative Endangered Species Conservation		15.615	F11AC00395	12,108	-
Cooperative Endangered Species Conservation	Nebraska Game and Parks Commission	15.615	SC003FEDVEN	8,234	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		40,810	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	143403HQRU1586	114,850	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	SC002	43,907	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T2-8-R-1, AM#0	31,111	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T2-9-R-1, AM#0	1,566	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-72-R	1,140	-
Water Pollution Control	Nebraska Game and Parks Commission	15.650	143403HQRU1586	19,300	-
Migratory Bird Monitoring and Conservation		15.655	F11AP00105	21,049	-
State Water Resources Research Institutes		15.805	G11AP20091	65,443	-
State Water Resources Research Institutes		15.805	G12AP20022	4,193	-
U.S. Geological Survey Research and Data Collection	America View	15.808	AV08-NE01	36,620	-
National Cooperative Geologic Mapping		15.810	G10AC00283	28,986	2,320
National Cooperative Geologic Mapping		15.810	G11AC20264	34,223	10,250
Cooperative Research Units	Nebraska Game and Parks Commission	15.812	143403HQRU1586	13,872	-
Cooperative Research Units		15.812	G09AC00098	16,023	-
Cooperative Research Units		15.812	G09AC00114	6,492	-
Cooperative Research Units		15.812	G09AC00347	135,800	23,559
Cooperative Research Units		15.812	G10AC00065	32,715	-
Cooperative Research Units		15.812	G10AC00553	42,222	-
Cooperative Research Units		15.812	G10AC00554	6,503	-
Historic Preservation Fund	Nebraska State Historical Society	15.904	31-10-024	40,639	-
Cooperative Research and Training Nat'l Park		15.945	P12AC10430 H60000011	22,588	-
15 Agency Total				1,984,501	
16 Department of Justice:					
Sex Offender Management	Nebraska Department of Corrections	16.203	47459-O4	1,335	-
Juvenile Justice and Delinquency	Nebraska Commission Law Enforce Criminal Justice	16.540	10-JA-0601	174,837	-
Juvenile Justice and Delinquency	Nebraska Commission Law Enforce Criminal Justice	16.540	10-JJ-0003	82,034	-
Justice Research and Development		16.560	2009DNBXK199	34,380	-
Justice Research and Development		16.560	2010-DE-BX-K001	186,674	49,236
Justice Research and Development		16.560	2010-DN-BX-K231	246,529	-
Drug Court Discretionary Grant	Nebraska Administrative Office of Courts	16.585	2009-DC-BX-0113	46,894	-
Drug Court Discretionary Grant	Douglas County Department of Corrections	16.585	BJA 2009	15,739	-
Public Safety and Communication		16.710	2009CKWX0221	175,341	-
ARRA Recovery Justice Assistance	Lancaster County	16.803	09DX9026	9,577	-
16 Agency Total				973,340	
19 Department of State:					
Department of State		19.000	2005H325400000	564	-
International Education Training and Research	University of Delaware	19.430	22282 SLMAQM08GR043	7,114	-
19 Agency Total				7,678	
20 Department of Transportation:					
Department of Transportation		20	DTFH64-10-G-00024	448	-
Department of Transportation	National Academy of Sciences	20	HR 18-16	40,781	-
Highway Research and Development	Nebraska Department of Roads	20.200	ITS-STWD(66)	163,221	-
Highway Planning and Construction	Modjeski and Masters	20.205	2776	90,324	-
Highway Planning and Construction	BridgeTech, Inc.	20.205		40	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPS-STWD-78 SUPPL #2	102,812	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPU-STWD (94)	108,521	-
Highway Planning and Construction		20.205	DTFH61-10-H-00003	341,340	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Highway Planning and Construction		20.205	DTFH68-09-E-00120	15,028	-
Highway Planning and Construction		20.205	DTRT07-G-0007	2,470,919	1,301,306
Highway Planning and Construction	Modjeski and Masters	20.205	PN2865	43,938	-
Highway Planning and Construction	Texas A&M University	20.205	S070071	91,043	-
Highway Planning and Construction	National Academy of Sciences	20.205	SHRP R-19A	634,494	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P333	3,505	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P335	20,136	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M300	41,352	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M303	2,912	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M304	21,565	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M306	56,898	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M307	8,672	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M312	42,733	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M314	53,325	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M315	55,772	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M317	19,309	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M318	34,225	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M319	21,118	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M325	20,054	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M329	13,031	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(12) M331	9,705	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	80,005	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #37	10,911	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #49	1,387	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	30,383	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P321	70,744	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P323	79,447	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P325	37,390	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P596	5,175	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(11)M310 SJ10	268	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(12)M322	5,112	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P563	6,347	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) SUPP #26	51,192	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #14	27,901	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #15	18,739	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #16	14,876	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #17	10,754	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #19	8,719	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #2	40,773	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #21	2,906	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #22	22,223	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #24	15,418	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #27	4,110	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #28	133,364	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #29	62,064	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #3	4,368	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #30	148,887	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #31	71,206	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #32	59,233	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #33	17,796	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #34	8,262	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #35	4,978	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #38	520	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #39	25,171	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #40	70,685	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #41	7,193	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #42	33,600	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #43	35,576	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #44	98,800	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #47	8,817	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #48	395	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #49	3,502	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #50	36,918	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #52	30,609	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #6	2,876	-
Railroad Research and Development		20.313	FR-RRD-0003-10-01-00	101,549	-
Railroad Research and Development		20.313	FR-RRD-0026-11-01-00	167,925	126,373
Railroad Development		20.314	DTFR53-04-G-00011	176,071	-
Railroad Development		20.314	FR-RRD-0011-10-01-00	149,798	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(12) M313	89,767	234
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(12)M330	1,738	-
State and Community Highway Safety	Nebraska Department of Roads	20.600	402-12-06	114,010	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Safety Incentives	Nebraska Department of Motor Vehicles	20.605	2421001	7,848	-
University Transportation Centers		20.701	DTRT12-G-UTC07	62,158	-
Interagency Hazardous Materials Public Train	Nebraska Military Department	20.703		59,260	-
20 Agency Total				6,866,945	
27 Federal Civil Service:					
IPA Mobility		27.011	NIH Shunpu Zhang IPA	21,410	-
39 General Services Administration:					
General Services Administration		39	GS03T11DSC7014	325,640	30,089
43 National Aeronautics and Space Administration:					
National Aeronautics and Space Administration	University of South Florida	43	6119114400/145817	12,487	-
National Aeronautics and Space Administration		43	NNX07AL56A00	229,138	96,487
National Aeronautics and Space Administration		43	NNX08AE73A00	115,131	34,293
National Aeronautics and Space Administration		43	NNX08AI75G	125,185	-
National Aeronautics and Space Administration		43	NNX08AQ86G	24,251	-
National Aeronautics and Space Administration		43	NNX08AV20A00	78,137	62,813
National Aeronautics and Space Administration		43	NNX09AI80G	20,840	-
National Aeronautics and Space Administration		43	NNX09AO71A00	340,041	313,334
National Aeronautics and Space Administration		43	NNX09AQ08A00	183,997	158,501
National Aeronautics and Space Administration		43	NNX10AG60G	105,775	26,184
National Aeronautics and Space Administration		43	NNX10AJ26G	541,936	204,581
National Aeronautics and Space Administration		43	NNX10AT32G	3,105	-
National Aeronautics and Space Administration		43	NNX10AU05G	64,955	-
National Aeronautics and Space Administration		43	NNX10AU22G	62,958	-
National Aeronautics and Space Administration		43	NNX11AB74G	107,740	46,644
National Aeronautics and Space Administration	University of Alabama Huntsville	43	SUB2011-002	18,932	-
Science	University of Colorado	43.001	1547832	40,035	-
Science	University of Idaho	43.001	BFK409SB001	1,407	-
Science		43.001	NNX09AL92G	2,237	-
Science		43.001	NNX11AJ03G	7,339	-
Science	University of Arizona	43.001	y603255	17,294	-
Aeronautics	New Orleans University	43.002	51	40,182	-
Aeronautics	Rutgers University	43.002	3506	34,547	-
Aeronautics		43.002	NNX08AY71GT	23,406	-
Education		43.008	NNX11AM06A00	224,723	10,826
Education		43.008	NNX11AM14A00	82,969	24,789
43 Agency Total				2,508,747	
45 National Endowment Arts and Humanities:					
Promotion of the Humanities Federal/State Part	Iowa Humanities	45.129	332018	2,553	-
Promotion of the Humanities Preserve & Access		45.149	PW5108212	10,669	-
Promotion of the Humanities Fellowships Stipend		45.160	FA5535010	4,200	-
Promotion of the Humanities Research		45.161	RQ5033808	16,502	15,978
Promotion of the Humanities Research		45.161	RZ5118310	72,291	-
Promotion of the Humanities Digital Humanities		45.169	HD5098410	10,667	-
Promotion of the Humanities Digital Humanities		45.169	HJ5002810	5,991	-
Institute of Museum Service	Schlitz Audubon Nature	45.301	54549	20,530	-
45 Agency Total				143,403	
47 National Science Foundation:					
Engineering Grants		47.041	600675	7,093	-
Engineering Grants		47.041	644618	135,067	-
Engineering Grants		47.041	709333	220,805	3,059
Engineering Grants		47.041	725881	34,706	20,614
Engineering Grants		47.041	758199	143,404	-
Engineering Grants		47.041	801736	98,591	-
Engineering Grants		47.041	825905	92,710	-
Engineering Grants		47.041	846329	78,363	-
Engineering Grants		47.041	852729	69,200	-
Engineering Grants		47.041	900419	44,335	-
Engineering Grants		47.041	901218	43,095	-
Engineering Grants		47.041	926880	75,606	-
Engineering Grants		47.041	928873	82,532	-
Engineering Grants		47.041	954938	151	-
Engineering Grants		47.041	966850	33,652	-
Engineering Grants		47.041	1033502	31,376	-
Engineering Grants		47.041	1050685	65,621	-
Engineering Grants		47.041	1055788	32,335	-
Engineering Grants		47.041	1058522	2,865	-

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Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Engineering Grants		47.041	1067537	13,448	-
Engineering Grants		47.041	1067910	53,099	-
Engineering Grants		47.041	1068952	8,735	-
Engineering Grants		47.041	1101256	122,496	-
Engineering Grants		47.041	1126208	266,425	-
Engineering Grants		47.041	1129391	26,001	-
Engineering Grants		47.041	1131509	33,274	-
Engineering Grants		47.041	1133528	5,255	-
Engineering Grants		47.041	1137981	16,417	-
Engineering Grants		47.041	1140065	9,031	-
Engineering Grants		47.041	1143844	80,985	-
Engineering Grants		47.041	1148783	38,185	-
Engineering Grants		47.041	1157916	50,000	-
Engineering Grants		47.041	1248926	3,375	-
Engineering Grants		47.041	CBET-0966858	52,861	-
Engineering Grants	New York State University	47.041	R679317 1036171	16,933	-
Engineering Grants	New York State University	47.041	R720745 1006947	4,306	-
Mathematical and Physical Sciences		47.049	545593	1,704	-
Mathematical and Physical Sciences		47.049	547887	57,291	-
Mathematical and Physical Sciences		47.049	652866	4,404	-
Mathematical and Physical Sciences		47.049	718117	93,173	-
Mathematical and Physical Sciences		47.049	747704	87,769	-
Mathematical and Physical Sciences		47.049	803082	22,172	-
Mathematical and Physical Sciences		47.049	804744	96,444	-
Mathematical and Physical Sciences		47.049	809637	71,184	-
Mathematical and Physical Sciences		47.049	820521	1,422,953	56,075
Mathematical and Physical Sciences		47.049	821385	88,998	-
Mathematical and Physical Sciences		47.049	838463	388,956	-
Mathematical and Physical Sciences		47.049	855675	82,620	-
Mathematical and Physical Sciences		47.049	901673	118,884	-
Mathematical and Physical Sciences		47.049	903493	54,765	-
Mathematical and Physical Sciences		47.049	903517	41,370	-
Mathematical and Physical Sciences		47.049	908435	15,945	-
Mathematical and Physical Sciences		47.049	909580	227,528	-
Mathematical and Physical Sciences		47.049	911732	145,319	-
Mathematical and Physical Sciences		47.049	922937	103,227	-
Mathematical and Physical Sciences		47.049	941132	40,901	-
Mathematical and Physical Sciences		47.049	955439	70,412	-
Mathematical and Physical Sciences		47.049	966600	48,336	-
Mathematical and Physical Sciences		47.049	967377	14,297	-
Mathematical and Physical Sciences		47.049	969381	80,639	-
Mathematical and Physical Sciences		47.049	969506	145,040	-
Mathematical and Physical Sciences		47.049	969704	741,539	-
Mathematical and Physical Sciences		47.049	1001130	1,809	-
Mathematical and Physical Sciences		47.049	1004766	111,178	-
Mathematical and Physical Sciences		47.049	1005071	94,575	-
Mathematical and Physical Sciences		47.049	1005642	74,152	-
Mathematical and Physical Sciences		47.049	1007943	64,977	-
Mathematical and Physical Sciences		47.049	1012366	104,959	-
Mathematical and Physical Sciences		47.049	1012578	167,264	-
Mathematical and Physical Sciences		47.049	1043089	57,888	-
Mathematical and Physical Sciences		47.049	1057982	118,827	-
Mathematical and Physical Sciences		47.049	1103176	60,128	-
Mathematical and Physical Sciences		47.049	1104664	59,355	-
Mathematical and Physical Sciences		47.049	1104683	71,234	-
Mathematical and Physical Sciences		47.049	1110585	472	-
Mathematical and Physical Sciences		47.049	1122519	37,758	-
Mathematical and Physical Sciences		47.049	1132054	47	-
Mathematical and Physical Sciences		47.049	1156560	58,088	-
Mathematical and Physical Sciences		47.049	1201889	22,343	-
Mathematical and Physical Sciences		47.049	1214019	34,435	-
Mathematical and Physical Sciences		47.049	1247354	11,495	-
Mathematical and Physical Sciences		47.049		13,116	-
Mathematical and Physical Sciences	University of Wisconsin	47.049	022K853	193,172	-
Mathematical and Physical Sciences	University of California - Los Angeles	47.049	1000GHD869	490,660	-
Mathematical and Physical Sciences	Princeton University	47.049	2021 1120138	191,530	-
Geosciences		47.050	609982	20,165	10,935
Geosciences		47.050	645504	19,046	-
Geosciences		47.050	757189	25,553	-
Geosciences		47.050	809254	65,244	65,244
Geosciences		47.050	816576	43,891	-
Geosciences		47.050	1103316	68,738	-

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Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Computer and Information Science and Engineering		47.070	535255	20,554	-
Computer and Information Science and Engineering		47.070	632642	43,337	-
Computer and Information Science and Engineering		47.070	644080	34,781	-
Computer and Information Science and Engineering		47.070	720654	101,431	-
Computer and Information Science and Engineering		47.070	747009	68,489	-
Computer and Information Science and Engineering		47.070	829647	9,491	-
Computer and Information Science and Engineering		47.070	830493	25,658	-
Computer and Information Science and Engineering		47.070	855139	36,761	-
Computer and Information Science and Engineering		47.070	915526	140,159	-
Computer and Information Science and Engineering		47.070	916525	56,234	-
Computer and Information Science and Engineering		47.070	916859	156,382	-
Computer and Information Science and Engineering		47.070	937993	108,828	-
Computer and Information Science and Engineering		47.070	953900	130,822	-
Computer and Information Science and Engineering		47.070	958346	114,909	-
Computer and Information Science and Engineering		47.070	1016134	57,935	-
Computer and Information Science and Engineering		47.070	1016609	119,150	-
Computer and Information Science and Engineering		47.070	1017561	59,350	-
Computer and Information Science and Engineering		47.070	1018467	74,189	-
Computer and Information Science and Engineering		47.070	1040765	71,774	-
Computer and Information Science and Engineering		47.070	1065069	93,678	-
Computer and Information Science and Engineering		47.070	1110916	4,791	-
Computer and Information Science and Engineering		47.070	1116221	45,503	-
Computer and Information Science and Engineering		47.070	1116606	53,237	-
Computer and Information Science and Engineering		47.070	1117664	7,791	-
Computer and Information Science and Engineering		47.070	CNS-1201136	46,984	-
Computer and Information Science and Engineering	Kansas State University	47.070	S12168	152,437	-
Biological Sciences		47.074	516973	331	-
Biological Sciences		47.074	614503	15,471	-
Biological Sciences		47.074	643179	108,383	-
Biological Sciences		47.074	646356	23,863	-
Biological Sciences		47.074	732863	26,822	-
Biological Sciences		47.074	743783	272,395	64,795
Biological Sciences		47.074	744758	103,565	-
Biological Sciences		47.074	749504	130,072	-
Biological Sciences		47.074	818116	52,937	-
Biological Sciences		47.074	820668	93,650	-
Biological Sciences		47.074	841993	64,437	-
Biological Sciences		47.074	843312	141,523	22,645
Biological Sciences		47.074	847819	28,141	-
Biological Sciences		47.074	851593	25,366	-
Biological Sciences		47.074	851747	50,676	-
Biological Sciences		47.074	918258	61,362	-
Biological Sciences		47.074	919136	41,685	-
Biological Sciences		47.074	949931	141,327	-
Biological Sciences		47.074	952533	152,304	-
Biological Sciences		47.074	953766	59,291	-
Biological Sciences		47.074	1034656	981	-
Biological Sciences		47.074	1045991	89,346	-
Biological Sciences		47.074	1052281	106,175	-
Biological Sciences		47.074	1104677	83,267	-
Biological Sciences		47.074	1121193	86,145	-
Biological Sciences		47.074	1121648	75,650	-
Biological Sciences		47.074	1121898	97,425	-
Biological Sciences		47.074	1122075	51,562	-
Biological Sciences		47.074	1125386	59,609	-
Biological Sciences		47.074	1126935	398,153	-
Biological Sciences		47.074	1145347	15,425	-
Biological Sciences		47.074	1147019	2,913	-
Biological Sciences		47.074	1147666	24,683	-
Biological Sciences		47.074	1156692	40,245	-
Biological Sciences		47.074	1158500	2,536	-
Biological Sciences		47.074	1216916	52,080	-
Biological Sciences	Arizona State University	47.074	07-745	1,855	-
Biological Sciences	Washington State University	47.074	107476-G002554	228,441	-
Biological Sciences	Michigan State University	47.074	61-2596UN	11,504	-
Biological Sciences	University of Missouri	47.074	C00029481-3	71,604	-
Biological Sciences		47.074	DEB-0732969	15,240	-
Biological Sciences		47.074	EF-0805385	92,012	9,012
Biological Sciences	Colorado State University	47.074	G-3292-1	16,203	-
Biological Sciences	Georgia University	47.074	IOS1127083	33,355	-
Biological Sciences		47.074	MCB-0616005	79,174	-
Biological Sciences		47.074	MCB-0718661	46,624	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Biological Sciences		47.074	MCB-1122029	98,389	-
Biological Sciences	Georgia University	47.074	RC371 188	32,891	-
Biological Sciences	University of California	47.074	S-000202	4,514	-
Biological Sciences	University of Texas	47.074	UTA10-001068	199,888	-
Biological Sciences	University of Minnesota	47.074	X4416309101 620652	17,719	-
Social, Behavioral, and Economic Sciences		47.075	717583	70,300	-
Social, Behavioral, and Economic Sciences		47.075	754954	14,852	-
Social, Behavioral, and Economic Sciences		47.075	826828	103,327	43,200
Social, Behavioral, and Economic Sciences		47.075	965465	108,419	-
Social, Behavioral, and Economic Sciences		47.075	1022744	52,301	-
Social, Behavioral, and Economic Sciences		47.075	1031012	18,370	-
Social, Behavioral, and Economic Sciences		47.075	1061635	72,025	-
Social, Behavioral, and Economic Sciences		47.075	1122471	8,391	-
Social, Behavioral, and Economic Sciences		47.075	1122683	80,244	-
Social, Behavioral, and Economic Sciences		47.075	1132015	172,031	-
Social, Behavioral, and Economic Sciences		47.075	1154855	5,578	-
Social, Behavioral, and Economic Sciences		47.075	PD5000708	56,132	25,476
Education and Human Resources	Education Development Center	47.076	11215	20,493	-
Education and Human Resources		47.076	412502	25,000	20,253
Education and Human Resources		47.076	531920	34,021	-
Education and Human Resources		47.076	633482	3,927	-
Education and Human Resources		47.076	733228	440,441	145,829
Education and Human Resources		47.076	811250	756,953	-
Education and Human Resources		47.076	831835	2,277,650	861,103
Education and Human Resources		47.076	833403	503,880	27,030
Education and Human Resources		47.076	903469	580,129	24,448
Education and Human Resources		47.076	1044627	94,841	43,455
Education and Human Resources		47.076	1044658	57,145	-
Education and Human Resources		47.076	1050667	226,489	2,101
Education and Human Resources		47.076	1117956	55,599	-
Education and Human Resources		47.076	1122956	71,053	-
Education and Human Resources		47.076	1122971	118,978	52,831
Education and Human Resources		47.076	1143844	64,702	43,576
Education and Human Resources	Central Community College	47.076	0903157-2009-01	32,892	-
Education and Human Resources	Harvard University	47.076	123658-5039996	59,893	-
Education and Human Resources	National Council Science and Environment	47.076	DRL-0929109	2,120	-
Education and Human Resources	University of Kansas	47.076	FY2009020	9,350	-
Education and Human Resources	Fort Valley State University	47.076	HBCU-UP	16,726	-
Education and Human Resources	University of Arizona	47.076	Y483345	3,330	-
Polar Programs		47.078	342484	760,664	425,633
Polar Programs		47.078	1107792	253,582	-
Polar Programs		47.078	1145831	14,211	-
Polar Programs		47.078	1146554	1,599	-
Polar Programs		47.078	1230132	2,575	-
International Science and Engineering		47.079	623660	14,742	-
International Science and Engineering		47.079	1123059	88,878	-
International Science and Engineering	University of Kansas	47.079	FY2008024	174,627	-
Experiment to Stimulate Competitive Research	National Science Foundation	47.080	1004094	29,826	-
Office of Cyberinfrastructure	University of Texas	47.080	UTA11-000135	67,642	-
Experiment to Stimulate Competitive Research	National Science Foundation	47.081	1004094	3,824,895	680,773
Experiment to Stimulate Competitive Research	National Science Foundation	47.081	1010674	775,517	60,957
Experiment to Stimulate Competitive Research	National Science Foundation	47.081		8,682	-
Experiment to Stimulate Competitive Research	National Science Foundation	47.081		68	-
Experiment to Stimulate Competitive Research	National Science Foundation	47.081		594	-
Experiment to Stimulate Competitive Research	Nebraska EPSCOR	47.081		18,165	-
ARRA Research Support		47.082	839108	312,525	95,881
ARRA Research Support		47.082	850525	19,265	-
ARRA Research Support		47.082	851703	96,127	-
ARRA Research Support		47.082	854431	34,859	-
ARRA Research Support		47.082	855629	202,217	-
ARRA Research Support		47.082	900644	70,774	23,005
ARRA Research Support		47.082	907475	75,499	-
ARRA Research Support		47.082	908270	22,901	-
ARRA Research Support		47.082	908476	35,073	-
ARRA Research Support		47.082	914815	42,445	-
ARRA Research Support		47.082	920504	115,152	-
ARRA Research Support		47.082	920845	53,706	-
ARRA Research Support		47.082	921838	10,518	-
ARRA Research Support		47.082	926381	119,682	-
ARRA Research Support		47.082	935108	13,231	-
ARRA Research Support		47.082	940177	88,103	9,095
ARRA Research Support		47.082	960110	1,300,000	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
ARRA Research Support		47.082	1006988	688,868	-
ARRA Research Support	University of Wisconsin Madison	47.082	159K843 0906443	61,248	-
ARRA Research Support	University of Northern Illinois	47.082	62368-125092	534,721	-
ARRA Research Support	Tufts University	47.082	CBET-0854136	42,526	-
ARRA Research Support	University of Kansas	47.082	FY2010-078	135,041	-
ARRA Research Support	University of Montana	47.082	G213-11-WR126	532,597	-
ARRA Research Support	University of California - Santa Cruz	47.082	S0183481	534,941	-
47 Agency Total				<u>31,600,034</u>	
64 Veterans Administration:					
Veterans Administration		64		15,761	-
Veterans Administration		64		8,773	-
Veterans Administration		64		3,199	-
Veterans Administration		64		8,198	-
Veterans Administration		64	636D26006	25,385	-
ARRA Veterans Administration		64	CSP#551	51,935	-
Veterans Administration		64	GS-10F-0209U	130,298	-
Specialized Medical Sharing		64.018		791	-
Specialized Medical Sharing		64.018		5,893	-
Specialized Medical Sharing		64.018		2,295	-
Specialized Medical Sharing		64.018		24,743	-
Specialized Medical Sharing		64.018		26,068	-
Specialized Medical Sharing		64.018		49,340	-
Specialized Medical Sharing		64.018		22,223	-
Specialized Medical Sharing		64.018		36,519	-
Specialized Medical Sharing		64.018		7,166	-
Specialized Medical Sharing		64.018		5,000	-
Specialized Medical Sharing		64.018		22,300	-
Specialized Medical Sharing		64.018		39,266	-
Specialized Medical Sharing		64.018		16,553	-
Specialized Medical Sharing		64.018		13,091	-
Specialized Medical Sharing		64.018		46,929	-
Specialized Medical Sharing		64.018		317	-
Specialized Medical Sharing		64.018		13,880	-
Specialized Medical Sharing		64.018		5,553	-
Specialized Medical Sharing		64.018		3,054	-
Specialized Medical Sharing		64.018		8,145	-
Specialized Medical Sharing		64.018		24,361	-
Specialized Medical Sharing		64.018		51,964	-
Specialized Medical Sharing		64.018		11,849	-
Specialized Medical Sharing		64.018		53,302	-
Specialized Medical Sharing		64.018		3,244	-
Specialized Medical Sharing		64.018		1,421	-
Specialized Medical Sharing		64.018		37,018	-
Specialized Medical Sharing		64.018		60,406	-
Specialized Medical Sharing		64.018	636/151	17,607	-
Specialized Medical Sharing		64.018	636-CM1104	19,696	-
Vocational and Educational Counseling		64.125		9,241	-
Vocational and Educational Counseling		64.125		9,907	-
Vocational and Educational Counseling		64.125		24,847	-
Vocational and Educational Counseling		64.125		24,200	-
Vocational and Educational Counseling		64.125		14,663	-
Vocational and Educational Counseling		64.125		32,821	-
Vocational and Educational Counseling		64.125		11,860	-
Vocational and Educational Counseling		64.125		17,253	-
Vocational and Educational Counseling		64.125		23,941	-
Vocational and Educational Counseling		64.125		299	-
Vocational and Educational Counseling		64.125		1,122	-
Vocational and Educational Counseling		64.125		13,751	-
Vocational and Educational Counseling		64.125		621	-
Vocational and Educational Counseling		64.125		414	-
Vocational and Educational Counseling		64.125		2,074	-
Vocational and Educational Counseling		64.125	5USC 3371-3376	62,573	-
64 Agency Total				<u>1,123,130</u>	
66 Environmental Protection Agency:					
Environmental Protection Agency	Nebraska Department of Health and Human Services	66		2,796	-
Water Pollution Control	Nebraska Department of Environmental Quality	66.419		14,703	-
Water Pollution Control	Nebraska Game and Parks Commission	66.419	143403HQRU1586	55,306	-
Training Grants and Cooperative Agreements		66.436	X7-98756701-0	79,836	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	560636	18,820	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	56-0733	68,886	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	56-0743	6,897	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	56-0927	49,703	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	56-1131	24,542	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	BG-99732506-1	4,257	-
Regional Wetland Development	Nebraska Game and Parks Commission	66.461		11,384	-
Regional Wetland Development		66.461	CD-97723501-0	23,882	-
Small Water Systems Training and Certification	Nebraska Department of Health and Human Services	66.471		9,240	-
Science To Achieve Results		66.509	RD-83406501-0	113,298	-
Science To Achieve Results		66.509	RD-83482401-0	130,296	-
Consolidated Research Training Fellowships		66.511	CR-83419301-0	216,618	-
Performance Partnership	Nebraska Department of Environmental Quality	66.605		826	-
Pollution Prevention		66.708	NP-97713501	42,204	-
Pollution Prevention		66.708	NP-97732401	93,857	-
Environmental Education	Nebraska Department of Environmental Quality	66.951		9,191	-
66 Agency Total				976,542	-
81 Department of Energy:					
Department of Energy	Battelle	81	152000	15,100	-
Department of Energy	National Renewable Energy	81	156349	6,211	-
Department of Energy	Sandia National Laboratories	81	568428	10,398	-
Department of Energy	Sandia National Laboratories	81	1092939	145,555	-
Department of Energy	Sensus Machine Intel	81	500-08-050	146,465	-
Department of Energy	Tech-X Corporation	81	7260-001UNL	21,474	-
Department of Energy	Honeywell	81	EP39435	75,882	-
Department of Energy	Ames Laboratory	81	SC-10-343	326,129	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-036	340,982	-
ARRA Weatherization Assistance for Low-Income	Nebraska Energy Office	81.042	10/11-039	369,819	-
Office of Science Financial Assistance		81.049		140,529	-
Office of Science Financial Assistance	Michigan Technology University	81.049	050516Z23	5,360	-
Office of Science Financial Assistance	North Carolina State University	81.049	2008192301 08ER64687	144,002	-
Office of Science Financial Assistance	University of Missouri	81.049	C00034108-1	16,851	-
Office of Science Financial Assistance	Danforth Plant Science Consortium	81.049	DDPSC-28120-UN	292,212	-
Office of Science Financial Assistance		81.049	DEFG0203ER63639	195,050	-
Office of Science Financial Assistance		81.049	DEFG0205ER15663	94,944	-
Office of Science Financial Assistance	University of California - Merced	81.049	DE-FG02-07ER64457-UN	2,520	-
Office of Science Financial Assistance		81.049	DEFG0208ER46490	25,351	-
Office of Science Financial Assistance		81.049	DEFG0208ER46498	36,116	-
Office of Science Financial Assistance		81.049	DEFG0208ER55000	149,136	-
Office of Science Financial Assistance		81.049	DE-FG02-08ER64579	405,287	(147)
Office of Science Financial Assistance		81.049	DEFG0296ER14646	130,160	-
Office of Science Financial Assistance		81.049	DEFG0300ER15044	157,344	-
Office of Science Financial Assistance		81.049	DE-SC0001269	130,020	-
Office of Science Financial Assistance		81.049	DESC0001277	151,257	-
Office of Science Financial Assistance		81.049	DE-SC0001302	262,799	-
Office of Science Financial Assistance		81.049	DE-SC0002259	144,673	51,249
ARRA Office of Science Financial Assistance		81.049	DE-SC0003931	163,018	-
Office of Science Financial Assistance		81.049	DE-SC0004530	151,864	-
Office of Science Financial Assistance		81.049	DE-SC0004876	272,232	74,373
Office of Science Financial Assistance		81.049	DE-SC0004879	235,815	-
Office of Science Financial Assistance		81.049	DE-SC0005318	200,883	-
Office of Science Financial Assistance	University of California - Merced	81.049	F100GPA335	26,830	-
Office of Science Financial Assistance		81.049	SC0004113	56,277	23,481
University Coal Research	Lawrence Livermore	81.057	B581263 07NA27344	85,021	-
Office of Scientific and Technical Information	Fermilab	81.064	582550	104,001	-
Office of Scientific and Technical Information	Fermilab	81.064	601386	22,179	-
Regional Biomass Energy	South Dakota State University	81.079	3TB146	62,434	-
Conservation Research and Development	University of California - Berkeley	81.086	6908447	80,844	-
Conservation Research and Development		81.086	DE-EE0001690	23,032	-
Renewable Energy Research and Development	University of California - San Diego	81.087	10317602-SUB	591,349	-
Renewable Energy Research and Development	South Dakota State University	81.087	3TE152	13,311	-
Renewable Energy Research and Development		81.087	DE-EE0001052	699,108	-
ARRA Renewable Energy Research and Develop		81.087	DE-EE0001366	81,709	-
Renewable Energy Research and Development		81.087	DE-EE0003098	245,802	-
Renewable Energy Research and Development		81.087	DE-EE0003149	185,401	-
Renewable Energy Research and Development		81.087	DE-EE0003174	120,366	-
Renewable Energy Research and Development		81.087	DE-FG36-08GO88055	64,864	-
Renewable Energy Research and Development	Plant Biotech Research	81.087	G012026333	86,273	-
Renewable Energy Research and Development	National Renewable Energy	81.087	XEE-8-77564-01	31,351	-
Fossil Energy Research and Development	Pacific Northwest National Laboratory	81.089	138111	53,915	-
ARRA Energy Efficiency and Conservation	City of Omaha	81.128		43,468	-
ARRA Energy Efficiency and Conservation	City of Omaha	81.128		3,780	-
Research Energy Financial Assistance	University of Illinois Urbana	81.135	2012-00275-01	74,336	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research Energy Financial Assistance	North Eastern University	81.135	503020-78052	44,353	-
ARRA Research Energy Financial Assistance	University of Delaware	81.135	DE-AR0000046	213,809	-
81 Agency Total				7,979,251	
84 Department of Education:					
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B11-11	7,005	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B2-12	86,903	-
Fund for the Improvement of Postsecondary Education		84.116	P116B0801170	50,424	-
National Institute on Disability and Rehab	Duke University	84.133	150254	75,049	-
National Institute on Disability and Rehab		84.133	HI33G0800230	159,758	50,590
Safe and Drug Free Schools and Communities		84.184	Q184N1000070	78,572	-
Graduate Assistance in Areas of National Need		84.200	P200A0603110	9,935	-
Graduate Assistance in Areas of National Need		84.200	P200A0900020	160,014	-
Graduate Assistance in Areas of National Need		84.200	P200A0901560	155,041	-
Graduate Assistance in Areas of National Need		84.200	P200A1000410	116,025	-
Graduate Assistance in Areas of National Need		84.200	P200A1001460	86,750	-
Foreign Language Assistance	Nebraska Department of Education	84.293	31069	37,526	-
Foreign Language Assistance	Nebraska Department of Education	84.293	32076	96,134	-
Education Research, Development Dissemination	Washington Research Institute	84.305		68,491	-
Education Research, Development Dissemination		84.305	R305A1201440	7,085	-
Education Research, Development Dissemination		84.305	R305C0900220	1,999,568	-
Education Research, Development Dissemination	The Ohio State University	84.305	RF01210201 60023887	789,207	-
Capacity Building for Traditionally Underserved	Lake Elsinore USD	84.315		2,170	-
Research in Special Education		84.324	R324A0900750	480,426	-
Research in Special Education		84.324	R324A1001150	608,591	-
Research in Special Education		84.324	R324A1101310	421,957	-
Research in Special Education		84.324	R324A1201530	70	-
Research in Special Education		84.324	R324B0700340	389,597	-
Research in Special Education		84.324	R324B1100010	147,969	-
Special Education - Personnel Development		84.325	H325D0800340	27,919	-
Special Education - Personnel Development		84.325	H325K0803480	128,808	-
Special Education - Personnel Development		84.325	H325K0903310	199,115	-
Early Reading First		84.359	S359B0700740	143,456	-
Improving Teacher Quality State Grants	NE Coordinating Commission Post Secondary Education	84.367	S367B110024	835	-
84 Agency Total				6,534,400	
89 National Archives and Records Administration:					
National Historical Publications and Records		89	NAR10PM5002010	26,311	14,952
National Historical Publications and Records		89	NAR11PM5005511	76,517	20,325
89 Agency Total				102,828	
93 Department of Health and Human Services:					
Department of Health and Human Services		93	831211	16,839	-
Department of Health and Human Services	University of Missouri	93		9,916	-
Department of Health and Human Services	Lancaster County	93		73,371	-
Department of Health and Human Services	RTI International	93	1-312-0210947	47,953	-
Department of Health and Human Services	Duke University	93	157805 Bacteremia-60	48,354	-
Department of Health and Human Services	National Institute for Occupational Safety and Health	93	254-2009-M-32609	1,265	-
Department of Health and Human Services	FHI Development 360	93	4357-02-S-UNMC-01	42,691	-
Department of Health and Human Services	National Marrow Donor Program	93	BMT CTN 0701	6,877	-
Department of Health and Human Services	Chicago Assoc. for Research and Education in Science	93	CSP Luo 001	10,865	-
Department of Health and Human Services	ABT Associates	93	GS-10F-0086K	35,614	-
Department of Health and Human Services	University of North Carolina	93	HHSN268200900020C	40,328	-
Department of Health and Human Services	University of Alabama - Birmingham	93	N01-A1-30025	6,571	-
Department of Health and Human Services	Chicago Assoc. for Research and Education in Science	93	VA CSP#468	2,437	-
Public Health Emergency Preparedness	Nebraska Department of Health and Human Services	93.069	10129-Y3/BT 933 8091	696,797	-
Public Health Emergency Preparedness	Nebraska Department of Health and Human Services	93.069	BT 937 80912	104,906	-
Public Health Emergency Preparedness	University of Iowa	93.069	PO# 1000869203	36,605	-
Environmental Public Health and Emergency		93.070	1 H75 EH000728-01	176,398	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	1MPCMP101056-01-01	11,672	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	6MPCMP101056-01-01	49,572	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	AIAMP070004-04-02	2,330	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	AIAMP070004-04-03	8,539	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	U1B9400010/08	26,858	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	U26IHS300288	5,810	-
Maternal and Child Health Federal Consolidation		93.110	SU01MC17261-02	564,457	-
Maternal and Child Health Federal Consolidation	University of Oklahoma Health Science Center	93.110	TS20101488-27	24,703	-
Maternal and Child Health Federal Consolidation	University of Oklahoma Health Science Center	93.110	TS20101488-32 p/thru	3,329	-
Environmental Health		93.113	08RES016337A	281,477	-
Environmental Health		93.113	08RES017367B	164,493	-
Environmental Health		93.113	1 R0 IES019325-01	193,135	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Environmental Health	Columbia University	93.113	13; 5-37761	3	-
ARRA Environmental Health		93.113	3 K08 ES015522-03S1	24,296	-
Environmental Health		93.113	5 K08 ES015522-04	254,363	-
Environmental Health		93.113	5 R01 ES015869-03	332,994	-
Environmental Health	University of North Carolina	93.113	5-31107	29,825	-
Oral Diseases and Disorders Research	University of Missouri	93.121	0036526/00032781	19,628	-
Oral Diseases and Disorders Research	University of Oklahoma Health Science Center	93.121	1R03DE019805-01A1	46,164	-
Oral Diseases and Disorders Research		93.121	5 R01 DE017986-05	419,361	-
Rural Health Research Centers	University of Iowa	93.155	W000305582	49,635	-
Research Related to Deafness Communication		93.173	08RDC009667B	74,970	-
Research Related to Deafness Communication		93.173	08RDC009890A	323,657	-
Research Related to Deafness Communication	Arizona State University	93.173	11-579	116,091	-
Research Related to Deafness Communication	Father Flanagan's Boys Town	93.173	2P30DC0004662-11	31,168	-
Research Related to Deafness Communication	University of Kansas	93.173	5R01DC005226-09	50,649	-
Research Related to Deafness Communication	University of Kansas	93.173	FY2010-048-M2	83,680	-
Research Related to Deafness Communication	University of Kansas	93.173	FY2010-048-M4	33,612	-
Research on Healthcare Costs Quality Outcome	Southeast Nebraska Behavioral Health Network	93.226	41702	19,390	-
Research on Healthcare Costs Quality Outcome		93.226	5 K08 HS018059-02	622	-
Research on Healthcare Costs Quality Outcome		93.226	5 K08 HS018059-03	122,817	-
Epidemiology Cooperative Agreements	Aberdeen Area Tribal Chairman's Health Board	93.231	U261HS300288	20,159	-
State Capacity Building		93.240	1 H75 EH000631-01	8,930	-
State Rural Hospital Flexibility Program	Nebraska Department of Health and Human Services	93.241	10345-Y3	44,597	-
State Rural Hospital Flexibility Program	Nebraska Department of Health and Human Services	93.241	46407-04	11,439	-
Mental Health Research Grants	Johns Hopkins University	93.242	2001342325	28,459	-
Mental Health Research Grants	Johns Hopkins University	93.242		8,640	-
Mental Health Research Grants	Johns Hopkins University	93.242		5,390	-
Mental Health Research Grants	University of Massachusetts at Worchester	93.242		10,693	-
Mental Health Research Grants		93.242	08RMH065668C	688,678	-
Mental Health Research Grants		93.242	08RMH067281B	554,485	-
Mental Health Research Grants		93.242	08RMH069893B	353,753	-
Mental Health Research Grants		93.242	08RMH080941A	127,319	-
Mental Health Research Grants		93.242	08RMH083325A	76,046	-
Mental Health Research Grants		93.242	08RMH085635A	339,001	-
Mental Health Research Grants		93.242	1R01MH094160-01A1	86,579	19,746
Mental Health Research Grants		93.242	2 P30MH062261-11	84,191	-
Mental Health Research Grants		93.242	2P30MH062261-11	1,274,891	497,672
Mental Health Research Grants		93.242	5 P30MH062261-12	16,760	-
Mental Health Research Grants		93.242	5 R01 MH068212-10	384,691	-
Mental Health Research Grants		93.242	5 R01 MH073490-09	240,185	-
Mental Health Research Grants		93.242	5 R01 MH079420-04	105,738	-
Mental Health Research Grants		93.242	5 R01 MH081780-05	315,091	-
Mental Health Research Grants		93.242	5 R01 MH060252-08	58,115	50,749
Mental Health Research Grants	University of California - San Francisco	93.242	51185C	28,086	-
Mental Health Research Grants		93.242	5P30MH062261-12	417,520	118,635
Mental Health Research Grants	Northwestern University	93.242	60026131 UNL	576,280	-
Mental Health Research Grants	University of Massachusetts at Worchester	93.242	6132832/RFS2011236	117,680	-
Mental Health Research Grants	Social and Scientific Systems, Inc.	93.242	BRS-IMPCT-S-11-00034	381,502	-
Mental Health Research Grants	Arizona State University	93.242	R21 MH08702	30,714	-
Substance Abuse and Mental Health Services	Nebraska Department of Health and Human Services	93.243	OCU9SP13937A	1,858	-
Substance Abuse and Mental Health Services	Nebraska Department of Health and Human Services	93.243	DHHS-BH-SPREV-10-01	529,803	-
Occupational Safety and Health Program		93.262	1 U54 OH010162-01	453,909	57,751
Occupational Safety and Health Program		93.262	2 R01 OH008539-05	31,219	-
Occupational Safety and Health Program		93.262	5 R01 OH008539-06	368,982	-
Occupational Safety and Health Program	Colorado State University	93.262	G-4487-2	3,105	-
Occupational Safety and Health Program	Colorado State University	93.262	G-4605-1	6,432	-
Occupational Safety and Health Program	Colorado State University	93.262	G-4621-1	1,877	-
Occupational Safety and Health Program	University of Iowa	93.262	PO 1000903413	4,995	-
Occupational Safety and Health Program	University of Iowa	93.262	PO 1001004697	8,656	-
Occupational Safety and Health Program	University of Maryland	93.262	Z017901	1,637	-
Alcohol Scientist Development		93.271	1 K01 AA015577-01A1	9,112	-
Alcohol NSRA For Research		93.272	1 F32 AA019859-01	46,913	-
Alcohol Research		93.273	08FAA020727A	2,439	-
Alcohol Research		93.273	08RAA019479A	71,354	-
Alcohol Research		93.273	1 K08 AA019503-01	230,034	-
Alcohol Research		93.273	1 K99 AA019744-01A1	81,930	-
Alcohol Research		93.273	1 R01 AA020735-01	511,012	222,946
Alcohol Research		93.273	1R21AA017232-01A2	7,395	-
Alcohol Research		93.273	1R21AA017296-01A1	3,415	-
Alcohol Research	Temple University	93.273	5 R01 AA017398-04	19,259	-
Alcohol Research	Temple University	93.273	5 R01 AA017398-05	94,776	-
Alcohol Research		93.273	5 R01 AA017738-04	307,110	-
Alcohol Research		93.273	5 R21 AA016825-02	1	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Alcohol Research		93.273	5 R21 AA020370-02	66,334	-
Alcohol Research		93.273	5R01AA010435-14	196,878	-
Alcohol Research		93.273	5R01AA017993-03	89,222	-
Alcohol Research		93.273	5R37AA008769-19	279,405	-
Alcohol Research	University of Colorado - Boulder	93.273	FY12.580.004	29,208	-
Alcohol Research		93.273	RAA015509-01A1	2,879	-
Alcohol Research		93.273	RAA016546A	265,420	-
Drug Abuse and Addiction Research		93.279	08RDA034389A	3,942	-
Drug Abuse and Addiction Research		93.279	1 R21 DA030285-02	120,253	-
Drug Abuse and Addiction Research		93.279	5 P01 DA026146-03	58,495	83,217
Drug Abuse and Addiction Research		93.279	5 P01 DA028555-02	1,388,608	28,005
Drug Abuse and Addiction Research		93.279	5 P01 DA028555-03	175,915	-
Drug Abuse and Addiction Research		93.279	5 R01 DA020392-06	273,559	-
Drug Abuse and Addiction Research		93.279	5 R01 DA027729-03	386,675	161,834
Drug Abuse and Addiction Research		93.279	5 R01 DA032513-02	419,545	-
Drug Abuse and Addiction Research		93.279	5 R21 DA023397-03	163,897	-
Drug Abuse and Addiction Research		93.279	5 R21 DA033614-02	107,534	-
Drug Abuse and Addiction Research		93.279	5R01DA024442-06	555,268	324,745
Drug Abuse and Addiction Research		93.279	5R01DA030962-03	630,151	102,839
Drug Abuse and Addiction Research	Polaris Health Direction	93.279	5R44DA23441-3	1,299	-
Drug Abuse and Addiction Research		93.279	R01DA03150-01	105,521	-
Mental Health Research Career/Scientist Develop		93.281	5K25MH089851-03	187,082	-
ARRA Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	11459-Y3	20,607	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	48343-04	3,080	-
Centers for Disease Control and Prevention	Aberdeen Area Tribal Chairman's Health Board	93.283	5U58/DP000815-05	9,973	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	8023-Y3	222,708	-
Centers for Disease Control and Prevention	Aberdeen Area Tribal Chairman's Health Board	93.283	U58/DP000815-04	110	-
Discovery and Applied Research for Technology		93.286	08REB008484A	66,208	-
Discovery and Applied Research for Technology		93.286	08REB008520A	27,209	-
Discovery and Applied Research for Technology		93.286	1R01EB009050-01	537,111	22,471
Discovery and Applied Research for Technology	University of Oregon	93.286	212571G	44,137	-
ARRA Discovery and Applied Research for Tech		93.286	3R01EB009050-01S1	53,831	80,810
Minority Health and Health Disparities Research	Aberdeen Area Tribal Chairman's Health Board	93.307	1 R24 MD002811-01	6,968	-
Nursing Research		93.361	1 R01 NR010589-01A2	861,271	-
Nursing Research		93.361	1 R15 NR010923-01A1	13,859	-
Nursing Research		93.361	2 R01 NR004861-09	3,931	-
Nursing Research		93.361	5 P20 NR011404-03	277,416	-
Nursing Research		93.361	5 P20 NR011404-04	16,088	-
Nursing Research		93.361	5R01 NR009547-06	6,768	-
National Center for Research Resources		93.389	08PRR031151A	1,227,100	-
ARRA National Center for Research Resources		93.389	08PRR031151Z	433,130	-
National Center for Research Resources		93.389	08RRR017675B	2,579,518	-
National Center for Research Resources		93.389	08RRR022860B	230,533	-
National Center for Research Resources		93.389	1 S10 RR027512-01	598,000	-
National Center for Research Resources		93.389	1P20RR021937-04	86,917	-
National Center for Research Resources		93.389	5 P20 RR018759-08	52,150	-
National Center for Research Resources		93.389	5 P20 RR018759-09	1,943,695	-
National Center for Research Resources		93.389	5 P20 RR018788-07	380,416	372,080
National Center for Research Resources		93.389	5 P20 RR018788-08	1,488,478	792,255
National Center for Research Resources		93.389	5 P20 RR021937-04	237,588	-
National Center for Research Resources		93.389	5 R24 RR017444-09	234,474	77,600
National Center for Research Resources		93.389	5P20RR016469-10	289,177	299,342
National Center for Research Resources		93.389	5P20RR016469-11	3,328,485	2,142,626
National Center for Research Resources		93.389	5P20RR021937-04	2,254,113	36,676
National Center for Research Resources		93.389	8P20GM103480-05	2,302	-
Academic Research Enhancement	Creighton University	93.390	270680 GM083641	56,388	-
Cancer Construction		93.392	5 R01 CA093797-08	232,783	-
Cancer Cause and Prevention Research	University of Waterloo	93.393	114482	16,876	-
Cancer Cause and Prevention Research		93.393	08RCA075903C	1,255,767	-
Cancer Cause and Prevention Research		93.393	1 R03 CA139285-01	7,922	-
Cancer Cause and Prevention Research	Creighton University	93.393	270614-01	14,663	-
Cancer Cause and Prevention Research		93.393	5 R01 CA034432-26	359,828	-
Cancer Cause and Prevention Research		93.393	5 R01 CA105489-08	203,511	-
Cancer Cause and Prevention Research		93.393	5 R01 CA113903-05	18,362	-
Cancer Cause and Prevention Research		93.393	5 R01 CA129925-04	255,484	-
Cancer Cause and Prevention Research		93.393	5 R01 CA133774-05	228,417	73,332
Cancer Cause and Prevention Research		93.393	5 R01 CA143460-03	214,381	-
Cancer Cause and Prevention Research		93.393	5 R01CA088184-10	57,459	-
Cancer Cause and Prevention Research	University of North Carolina	93.393	5R01CA117841-05	19,068	-
Cancer Cause and Prevention Research		93.393	7 R03 CA150486-03	73,205	-
Cancer Cause and Prevention Research		93.393	7R01CA116674-06	13,656	-
Cancer Cause and Prevention Research	National Childhood Cancer Foundation	93.393	sub#19561 CA98543-08	7,493	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Cancer Detection and Diagnosis Research		93.394	1U01CA151806-01	172,523	107,750
Cancer Detection and Diagnosis Research		93.394	1U01CA151806-02	292,160	71,368
Cancer Detection and Diagnosis Research		93.394	2 U01 CA111294-06	19,040	65,313
Cancer Detection and Diagnosis Research	Stanford University	93.394	28249990-52912A	110,660	-
Cancer Detection and Diagnosis Research		93.394	5 R01 CA131944-05	286,261	56,116
Cancer Detection and Diagnosis Research		93.394	5 R01 CA136921-04	150,301	-
Cancer Detection and Diagnosis Research		93.394	5 U01 CA111294-07	533,582	136,400
Cancer Detection and Diagnosis Research		93.394	5 U01 CA128437-04	67,113	-
Cancer Detection and Diagnosis Research		93.394	5 U01 CA128437-05	185,825	-
Cancer Detection and Diagnosis Research	University of Georgia	93.394	5 U01 CA128454-05	27,918	-
Cancer Detection and Diagnosis Research	Boston Children's Hospital	93.394	HHSN268200536179C	440	-
Cancer Detection and Diagnosis Research	University of Arizona	93.394	Y603229	43,460	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	20689	252,544	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	20720	5,400	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	21090	17,366	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	21149	40,291	-
Cancer Treatment Research		93.395		259	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395		5,739	-
Cancer Treatment Research		93.395	1 R01CA157774-01A	89,866	-
Cancer Treatment Research		93.395	1 R03 CA149857-01	52,102	-
Cancer Treatment Research	George Washington University	93.395	10M70 5U01CA6653516	52,578	-
Cancer Treatment Research	George Washington University	93.395	11M70R CA0066535	5,019	-
Cancer Treatment Research	Fred Hutchinson Cancer Research Center	93.395	1R01CA160684-01	1,861	-
Cancer Treatment Research	SAIC-Frederick, INC	93.395	29XS104	9,951	-
Cancer Treatment Research		93.395	3 R01 CA127239-03S1	17,011	-
Cancer Treatment Research		93.395	3R01CA089225-09S1	43,048	-
Cancer Treatment Research		93.395	5 R01 CA116590-05	244,475	-
Cancer Treatment Research		93.395	5 R01 CA116591-05	77,225	-
Cancer Treatment Research		93.395	5 R01 CA127239-04	253,653	-
Cancer Treatment Research		93.395	5 R21 CA137401-02	51,342	-
Cancer Treatment Research		93.395	5 R21 CA156037-02	180,726	-
Cancer Treatment Research	University of California San Francisco	93.395	5043SC	87,050	-
Cancer Treatment Research		93.395	5R01CA089225-09	206,350	-
Cancer Treatment Research	Children's Hospital Philadelphia	93.395	5R01HL098087-02	2,549	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	CA98543-08	5,699	-
Cancer Treatment Research	Columbia University	93.395	COLUMBIA UNIVERSITY	6,166	-
Cancer Biology Research	North Carolina State University	93.396	2009085002	22,656	-
Cancer Biology Research		93.396	08RCA106584A	59,422	-
Cancer Biology Research		93.396	1R01CA144027-02	431,936	-
Cancer Biology Research		93.396	1R21CA155175-01A1	157,132	-
Cancer Biology Research		93.396	2 R01 CA087986-13	250,983	-
Cancer Biology Research		93.396	2R01CA117930-06A1	51,062	-
Cancer Biology Research		93.396	5 R01 CA038173-25	321,141	-
Cancer Biology Research		93.396	5 R01 CA057362-16	234,690	-
Cancer Biology Research		93.396	5 R01 CA072001-14	246,728	-
Cancer Biology Research		93.396	5 R01 CA078590-12	182,794	-
Cancer Biology Research		93.396	5 R01 CA087986-12	1,475	-
Cancer Biology Research		93.396	5 R01 CA090400-09	360,458	-
Cancer Biology Research		93.396	5 R01 CA099163-11	305,837	-
Cancer Biology Research		93.396	5 R01 CA116552-06	270,231	-
Cancer Biology Research		93.396	5 R01 CA138791-03	361,815	-
Cancer Biology Research		93.396	5 R01 CA140432-03	450,992	6,257
Cancer Biology Research		93.396	5 R01 CA140988-02	208,996	-
Cancer Biology Research		93.396	5R01 CA096844-11	271,028	-
Cancer Biology Research		93.396	5R01 CA140940-03	358,170	-
Cancer Centers Support Grants		93.397	1 U54 CA 163120-0	668,063	-
Cancer Centers Support Grants		93.397	2 P30 CA036727-25	1,369,499	-
Cancer Centers Support Grants		93.397	3 P30 CA036727-24S6	128,276	-
Cancer Centers Support Grants		93.397	3 P30 CA036727-24S7	7,461	-
Cancer Centers Support Grants		93.397	3 P30 CA036727-25S1	70,806	-
Cancer Centers Support Grants		93.397	5 P50 CA127297-03	337,520	-
Cancer Centers Support Grants		93.397	5 P50 CA127297-04	788,205	-
Cancer Centers Support Grants	University of Texas MD Anderson Cancer Center	93.397	P50CA136411-02	707	-
Cancer Centers Support Grants	University of Texas MD Anderson Cancer Center	93.397	P50CA136411-03	56,365	-
Cancer Centers Support Grants	University of Chicago/Mayo Foundation	93.397	U 10 CA031946	102,389	-
Cancer Research Manpower		93.398	1F31CA165885-01	7,384	-
Cancer Research Manpower		93.398	4R00CA137147-04	170,424	-
Cancer Research Manpower		93.398	5 K01 CA113413-05	38,453	-
Cancer Research Manpower		93.398	5R00CA137147-05	147,658	-
Cancer Research Manpower	University of Maryland	93.398	Z029801	1,112	-
Cancer Control	National Childhood Cancer Foundation	93.399	21253	29,643	-
Cancer Control	Brigham and Women's Hospital	93.399	104898	50,812	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Cancer Control	University of Pittsburgh	93.399	0005117 Proj 404195-	20,332	-
Cancer Control	Purdue University	93.399	4102-38594	30,230	-
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507	1U58CD001310-01	135,971	-
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507	1U58CD001310-02	111,702	-
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507	46627-04	47,088	-
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507	5U58CD001310-02	51,853	-
Building Health Information Systems Capacity	Nebraska Department of Health and Human Services	93.521	50460.04	13,875	-
Building Health Information Systems Capacity	Nebraska Department of Health and Human Services	93.521	46928-04	43,193	-
Childhood Obesity Research	University of Texas	93.535	8773B	17,507	-
Education and Prevention Grants to Reduce Sex	Children's Home Society	93.557		1,555	-
Education and Prevention Grants to Reduce Sex	Lifeworks	93.557		1,565	-
Education and Prevention Grants to Reduce Sex	Night Ministry	93.557		10	-
Education and Prevention Grants to Reduce Sex	Our Family Services	93.557		10	-
Education and Prevention Grants to Reduce Sex	The Bridge Over Troubled Waters	93.557		1,555	-
Education and Prevention Grants to Reduce Sex	The Door, Inc.	93.557		1,555	-
Education and Prevention Grants to Reduce Sex	Youth-Care Street Outreach	93.557		1,484	-
Head Start		93.600	0G90YR003802	2,771	-
Head Start		93.600	0G90YR004401	6,500	-
Head Start		93.600	0G90YR004402	24,736	-
Head Start		93.600	0G90YR005301	11,441	-
Social Services Research and Demonstration		93.647	90YE01160100	34,617	-
ARRA NIH Recovery and Research Support	Pharmareview Corporation	93.701	47036	64,517	-
ARRA NIH Recovery and Research Support	University of Colorado - Boulder	93.701	1547515	46,151	-
ARRA NIH Recovery and Research Support	Dana-Farber Cancer Institute	93.701	2815108	50,824	-
ARRA NIH Recovery and Research Support	Duke University	93.701		8,197	-
ARRA NIH Recovery and Research Support		93.701	08DTW001429Z	37,798	-
ARRA NIH Recovery and Research Support		93.701	08FAI081525Z	8,033	-
ARRA NIH Recovery and Research Support		93.701	08PRR015635Z	101,563	-
ARRA NIH Recovery and Research Support		93.701	08RAI081154Z	3,186	-
ARRA NIH Recovery and Research Support		93.701	08RCA138213Z	177,201	-
ARRA NIH Recovery and Research Support		93.701	08RCA148462Z	115,788	-
ARRA NIH Recovery and Research Support		93.701	08RDA018114Z	89,021	-
ARRA NIH Recovery and Research Support		93.701	08RDK082476Z	31,548	-
ARRA NIH Recovery and Research Support		93.701	08RDK087346Z	159,672	-
ARRA NIH Recovery and Research Support		93.701	08REB007299Z	26,926	-
ARRA NIH Recovery and Research Support		93.701	08RGM056840Z	122,384	-
ARRA NIH Recovery and Research Support		93.701	08RHD058989Z	45,154	-
ARRA NIH Recovery and Research Support		93.701	08RLM009985Z	139,170	43,743
ARRA NIH Recovery and Research Support		93.701	08RRR024267Z	1,120	-
ARRA NIH Recovery and Research Support		93.701	08RRR024437Z	53,290	-
ARRA NIH Recovery and Research Support		93.701	1 P30 HL101296-01	117,636	-
ARRA NIH Recovery and Research Support		93.701	1 R01 EY017613	273,016	-
ARRA NIH Recovery and Research Support		93.701	1 R01 EY018380-02	67,830	-
ARRA NIH Recovery and Research Support	University of Puerto Rico	93.701	1 R01 MH083516-01	4,862	-
ARRA NIH Recovery and Research Support		93.701	1 R21 HL097238-01	63,105	-
ARRA NIH Recovery and Research Support		93.701	1 RC1 AA019032	135,340	74,833
ARRA NIH Recovery and Research Support	Children's Hospital Los Angeles	93.701	1 RC2 CA148216-01	103,085	-
ARRA NIH Recovery and Research Support		93.701	1 RC4 RR031378-01	291,795	59,912
ARRA NIH Recovery and Research Support		93.701	1R15DE021014-01	70,222	-
ARRA NIH Recovery and Research Support		93.701	1R56AI81975-01A2	142,494	-
ARRA NIH Recovery and Research Support	Children's Hospital Los Angeles	93.701	1RC2CA148216-02	9,210	-
ARRA NIH Recovery and Research Support	Emergent Trivalent	93.701	1U01AI082224-01	105,155	-
ARRA NIH Recovery and Research Support		93.701	2 R01 HL038690-21A1	77,768	17,970
ARRA NIH Recovery and Research Support	North Carolina State University	93.701	2009165101 090209	78,279	-
ARRA NIH Recovery and Research Support	Wistar Institute	93.701	24341030324 AI84142	16,750	-
ARRA NIH Recovery and Research Support		93.701	3 K01 CA113413-04S1	75,607	-
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S1	83,643	84,368
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S2	130,699	54,263
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S3	34,994	23,536
ARRA NIH Recovery and Research Support		93.701	3 P20 RR018759-07S1	43,393	-
ARRA NIH Recovery and Research Support		93.701	3 P30 CA036727-24S5	11,148	-
ARRA NIH Recovery and Research Support		93.701	3 R01 AI076475-03S1	3,076	-
ARRA NIH Recovery and Research Support		93.701	3 R01 CA093797-06A2S	20,407	-
ARRA NIH Recovery and Research Support		93.701	3 R01 DK071014-03S1	4,785	-
ARRA NIH Recovery and Research Support		93.701	3 R01 DK071152-04S1	3,135	-
ARRA NIH Recovery and Research Support		93.701	3 R01 GM082923-02S1	16,633	-
ARRA NIH Recovery and Research Support		93.701	3 R24 RR017444-07S1	160,049	-
ARRA NIH Recovery and Research Support	Boston Medical Center	93.701	3822-5	12,924	-
ARRA NIH Recovery and Research Support		93.701	5 F32 AI081437-02	2,770	-
ARRA NIH Recovery and Research Support		93.701	5 R01 HL048282-11	256,082	-
ARRA NIH Recovery and Research Support	University of Alabama - Birmingham	93.701	5 RC2 AR058964-02	68,108	-
ARRA NIH Recovery and Research Support		93.701	7 RC1 CA145889-03	379,944	236,913

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Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
ARRA NIH Recovery and Research Support	NABI Biopharmaceuticals	93.701	NABI #4514	43,429	-
ARRA NIH Recovery and Research Support	Texas A&M University	93.701	S100030	21,534	-
ARRA Recovery Act Comparative Effective Research	AHRQ Outcomes	93.715	AHRQ-2010-DEcIDE	19,207	-
ARRA Health Information Technology Regional Ext	CIMRO	93.718		144,207	-
ARRA Prevention and Wellness Communities	Douglas County Health Department	93.724	1U58DP002394-01	284,496	-
Cardiovascular Diseases Research	University of Michigan	93.837	3001089474	4,898	-
Cardiovascular Diseases Research	LNK Chemsolutions	93.837		66,102	-
Cardiovascular Diseases Research		93.837	08RHL087216A	43,783	-
Cardiovascular Diseases Research		93.837	1 R01 HL098503-01A1	360,195	-
Cardiovascular Diseases Research		93.837	1 R01HL103942-01	333,700	-
Cardiovascular Diseases Research		93.837	1 R21 HL102589-01	25,784	-
Cardiovascular Diseases Research		93.837	1R01HL112379-01	31,367	-
Cardiovascular Diseases Research	New York Medical College	93.837	2 R01 HL074873-507	20,609	-
Cardiovascular Diseases Research		93.837	2R01HL062400-11A1	81,695	-
Cardiovascular Diseases Research		93.837	2U10HL069233-11	74,341	-
Cardiovascular Diseases Research		93.837	5 P01 HL062222-12	4,837	-
Cardiovascular Diseases Research		93.837	5 P01 HL062222-13	1,972,016	-
Cardiovascular Diseases Research		93.837	5 R00 HL088550-04	172,831	-
Cardiovascular Diseases Research		93.837	5 R01 HL085061-04	92,010	-
Cardiovascular Diseases Research	Medical College of Georgia	93.837	5 R01 HL090948-03	37,791	-
Cardiovascular Diseases Research		93.837	5 R01 HL093028-02	392,605	-
Cardiovascular Diseases Research	University of Michigan	93.837	HL087226-04	2,113	-
Cardiovascular Diseases Research	Northwestern University	93.837	PUR0193010	441	-
Cardiovascular Diseases Research	University of Oregon Health Science Center	93.837	R01HL095868	35,654	-
Lung Diseases Research		93.838	5 K01 HL084684-05	41,536	-
Lung Diseases Research	University of Wisconsin Hospital	93.838	5R01HL095410-04	14	-
Lung Diseases Research		93.838	5R01AA017993-03	316,811	-
Lung Diseases Research	University of Pennsylvania	93.838	5U01HL086622-03	24,192	-
Blood Diseases and Resources Research		93.839	08RHL078944A	513,236	-
Blood Diseases and Resources Research		93.839	08RHL087216A	211,801	-
Blood Diseases and Resources Research		93.839	5 U01 HL069233 10	18,042	-
Blood Diseases and Resources Research	National Marrow Donor Program	93.839	BMT CTN 0902	3,243	-
Arthritis, Musculoskeletal and Skin Diseases		93.846	1 R01 AR059351-01	364,912	-
Arthritis, Musculoskeletal and Skin Diseases	University of Alabama - Birmingham	93.846	411679-02R01AR062376	26,823	-
Arthritis, Musculoskeletal and Skin Diseases	University of Colorado Health Science Center	93.846	5 R01 AR051394-04	683	-
Arthritis, Musculoskeletal and Skin Diseases	University of Colorado Health Science Center	93.846	5 R01 AR051394-05	10,108	-
Arthritis, Musculoskeletal and Skin Diseases		93.846	5R01 AR053325-03	17,659	-
Arthritis, Musculoskeletal and Skin Diseases		93.846	5R01AR044552-13	121,524	-
Arthritis, Musculoskeletal and Skin Diseases	North American Rheumatoid Arthritis Consortium	93.846	NARAC 2	1,999	-
Diabetes, Digestive, and Kidney Diseases	University of Arkansas Medical Sciences Center	93.847	31455	80,026	-
Diabetes, Digestive, and Kidney Diseases		93.847	08RDK063945B	99,261	-
Diabetes, Digestive, and Kidney Diseases		93.847	08RDK069629A	13,011	-
Diabetes, Digestive, and Kidney Diseases		93.847	08RDK071076C	284,671	-
Diabetes, Digestive, and Kidney Diseases		93.847	08RDK077816A	291,490	-
Diabetes, Digestive, and Kidney Diseases		93.847	08RDK087625B	299,899	-
Diabetes, Digestive, and Kidney Diseases		93.847	1 F32 DK091991-01	46,117	-
Diabetes, Digestive, and Kidney Diseases		93.847	1 R01 DK092474-01	186,158	-
Diabetes, Digestive, and Kidney Diseases		93.847	1 R21 DK084517-01	188,590	-
Diabetes, Digestive, and Kidney Diseases	Angion Biomedica Corporation	93.847	1R43 DK091123-01	1,256	-
Diabetes, Digestive, and Kidney Diseases	Mayo Clinic	93.847	5 R01 DK056924-09	3,598	-
Diabetes, Digestive, and Kidney Diseases	Mayo Clinic	93.847	5 R01 DK056924-10	39,607	-
Diabetes, Digestive, and Kidney Diseases		93.847	5 R01 DK071014-04	167,779	-
Diabetes, Digestive, and Kidney Diseases		93.847	5 R01 DK071152-05	2,159	-
Diabetes, Digestive, and Kidney Diseases		93.847	5R01DK082956-02	372,083	-
Diabetes, Digestive, and Kidney Diseases		93.847	5R01DK083291-03	381,236	-
Diabetes, Digestive, and Kidney Diseases		93.847	5R03DK092263-03	58,707	-
Diabetes, Digestive, and Kidney Diseases		93.847	7 R01 DK054909-11	27,613	-
Diabetes, Digestive, and Kidney Diseases		93.847	7K01DK079875-06	88,840	-
Diabetes, Digestive, and Kidney Diseases		93.847	7R01DK060632-09	113,430	-
Digestive Diseases and Nutrition		93.848	08RDK063945B	228,000	-
Digestive Diseases and Nutrition		93.848	08RDK079209A	197,070	-
Kidney Diseases Urology		93.849	1 R01 DK069919-5	211,536	-
Extramural Research Programs in Neurosciences		93.853	08RNS074903A	139,921	-
Extramural Research Programs in Neurosciences		93.853	08RNS077003A	123,659	-
Extramural Research Programs in Neurosciences		93.853	1F31NS073398-01A1	29,824	-
Extramural Research Programs in Neurosciences	University of Rochester Medical Center	93.853	2P01MH064570-09	70,912	-
Extramural Research Programs in Neurosciences		93.853	2R56NS041862-10A1	231,008	-
Extramural Research Programs in Neurosciences		93.853	3 R01 NS34239-16S1	3,345	-
Extramural Research Programs in Neurosciences		93.853	5 P01 NS043985-09	737,020	-
Extramural Research Programs in Neurosciences		93.853	5 P01 NS043985-10	325,746	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS034239-17	290,434	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS040730-14	237,164	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Extramural Research Programs in Neurosciences		93.853	5 R01 NS053487-06	84,570	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS055385-08	56,739	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS061642-05	368,099	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS063878-04	396,711	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS070190-03	381,855	-
Extramural Research Programs in Neurosciences		93.853	5 R01 NS076386-02	340,685	-
Extramural Research Programs in Neurosciences		93.853	5 R21 NS066841-02	73,044	-
Extramural Research Programs in Neurosciences		93.853	5F31NS070455-02	22,523	-
Extramural Research Programs in Neurosciences		93.853	5R01NS036126-16	487,373	-
Extramural Research Programs in Neurosciences		93.853	5R01NS041858-12	365,033	-
Extramural Research Programs in Neurosciences		93.853	5R01NS051334-06	353,868	185,278
Extramural Research Programs in Neurosciences		93.853	5R01NS057748-04	303,475	-
Extramural Research Programs in Neurosciences	Yale University	93.853	A08082 (M10A10563)	29,876	-
Extramural Research Programs in Neurosciences	Yale University	93.853	A08580 M10A10563	30,905	-
Extramural Research Programs in Neurosciences		93.853	KNS069812A	166,864	-
Extramural Research Programs in Neurosciences	University of Rochester Medical Center	93.853	PO#415251-G RU01NS05	2,488	-
Extramural Research Programs in Neurosciences	University of Rochester Medical Center	93.853	PO415543-G/UR5-28449	391,648	-
Allergy Immunology Transplantation Research	Brigham and Women's Hospital	93.855	108082	22,281	-
Allergy Immunology Transplantation Research	Dana-Farber Cancer Institute	93.855	1015110	282,746	-
Allergy Immunology Transplantation Research	University of Iowa	93.855	1000832272	121,709	-
Allergy Immunology Transplantation Research	Emergent Trivalent	93.855		98,327	-
Allergy Immunology Transplantation Research	Social and Scientific Systems, Inc.	93.855	000069-001222	303,392	-
Allergy Immunology Transplantation Research		93.855	08FAI067373A	19,982	-
Allergy Immunology Transplantation Research		93.855	08KAI068151A	23,565	-
Allergy Immunology Transplantation Research		93.855	08KAI076609A	8,380	-
Allergy Immunology Transplantation Research		93.855	08KAI080941A	37,216	-
Allergy Immunology Transplantation Research		93.855	08RAI069146B	277,095	-
Allergy Immunology Transplantation Research		93.855	08RAI087561A	168,801	-
Allergy Immunology Transplantation Research		93.855	08RAI087668A	358,724	-
Allergy Immunology Transplantation Research		93.855	08RAI090438A	246,608	-
Allergy Immunology Transplantation Research		93.855	08RAI097260A	9,674	-
Allergy Immunology Transplantation Research		93.855	08TAI060547B	270,983	-
Allergy Immunology Transplantation Research		93.855	1 R01 AI075167-01A2	423,438	-
Allergy Immunology Transplantation Research	Prommune, LLC	93.855	1 R41 AI094710-01	36,456	-
Allergy Immunology Transplantation Research		93.855	1 R56 AI094012-01	324,292	-
Allergy Immunology Transplantation Research	Children's Hospital Seattle	93.855	1R01AI084011-01A1	1,059	-
Allergy Immunology Transplantation Research	University of Minnesota	93.855	1R01AI093319-01	125,118	-
Allergy Immunology Transplantation Research	Imquest Biosciences	93.855	1R21AI082689-02	108,652	-
Allergy Immunology Transplantation Research	Prommune, LLC	93.855	1R41AI094710-01	80,172	-
Allergy Immunology Transplantation Research	Wistar Institute	93.855	2459103324 AI094603	72,732	-
Allergy Immunology Transplantation Research		93.855	5 P01 AI083211-02	31,489	-
Allergy Immunology Transplantation Research		93.855	5 P01 AI083211-03	2,031,830	346,515
Allergy Immunology Transplantation Research		93.855	5 R01 AI074948-05	317,226	-
Allergy Immunology Transplantation Research		93.855	5 R01 AI076475-05	334,090	-
Allergy Immunology Transplantation Research		93.855	5 R01 AI038901-16	399,569	-
Allergy Immunology Transplantation Research		93.855	5 R01 AI067891-05	148,663	-
Allergy Immunology Transplantation Research	University of Rochester Medical Center	93.855	5R01AI073780-05	12,606	-
Allergy Immunology Transplantation Research		93.855	5R01AI081830-03	291,119	-
Allergy Immunology Transplantation Research	University of Colorado - Denver	93.855	5U01AI06945005 25224	2,022	-
Allergy Immunology Transplantation Research	Northwestern University	93.855	60029976 UN	42,429	-
Allergy Immunology Transplantation Research	Social and Scientific Systems, Inc.	93.855	BRS-ACURE-S-11000069	67,682	-
Allergy Immunology Transplantation Research	University of Minnesota	93.855	N000002802	265,611	-
Allergy Immunology Transplantation Research	University of Minnesota	93.855	N001792301	97,103	-
Allergy Immunology Transplantation Research	Creighton University	93.855	R01 AI080348 A	38,805	-
Allergy Immunology Transplantation Research	Southern Research Institute	93.855	S10-004	100,086	-
Allergy Immunology Transplantation Research	Geneva Foundation	93.855	S-1175-01	268,326	-
Allergy Immunology Transplantation Research	University of Washington	93.855	WU-11-261 PO2911829P	2,465	-
Biomedical Research and Research Training	Brigham and Women's Hospital	93.859	106685	2,958	-
Biomedical Research and Research Training		93.859		158,008	-
Biomedical Research and Research Training		93.859		3,919	-
Biomedical Research and Research Training		93.859	08RGM044931E	122,024	-
Biomedical Research and Research Training		93.859	08RGM061068C	4,982	-
Biomedical Research and Research Training		93.859	08RGM07289A	80,908	-
Biomedical Research and Research Training		93.859	08RGM079393A	349,542	-
Biomedical Research and Research Training		93.859	08RGM092999A	263,440	-
Biomedical Research and Research Training		93.859	08RGM099525A	40,578	-
Biomedical Research and Research Training		93.859	08RGM100101A	28,637	-
Biomedical Research and Research Training	Synaptic Research, LLC	93.859	1R43GM093530-01A1	9,149	-
Biomedical Research and Research Training		93.859	2 R01 GM072631-06A1	214,344	-
Biomedical Research and Research Training	South Dakota State University	93.859	3TB171	60,554	-
Biomedical Research and Research Training		93.859	5 R01 GM051188-17	37,018	-
Biomedical Research and Research Training		93.859	5 R01 GM072631-05	10,061	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Biomedical Research and Research Training		93.859	5 R01 GM074876-05	112,175	-
Biomedical Research and Research Training		93.859	5 R01 GM076237-05	60,266	-
Biomedical Research and Research Training		93.859	5 R01 GM080458-04	196,397	-
Biomedical Research and Research Training		93.859	5 R01 GM082923-04	287,273	-
Biomedical Research and Research Training		93.859	5 R01 GM087455-03	321,176	-
Biomedical Research and Research Training		93.859	5 R01GM080751-23	19,107	-
Biomedical Research and Research Training	San Diego State University	93.859	56615A P4011 7802 21	8,898	-
Biomedical Research and Research Training	San Diego State University	93.859	56615B P4011 7802 21	11,416	-
Biomedical Research and Research Training		93.859	5R01GM096039-02	188,191	-
Biomedical Research and Research Training		93.859	8P20GM103427-12	3,224	-
Biomedical Research and Research Training	University of Missouri	93.859	C00019162-1	184,642	-
Biomedical Research and Research Training		93.859	GM086533	190,906	-
Biomedical Research and Research Training	University of Minnesota	93.859	H001786603	218,253	-
Biomedical Research and Research Training	University of Texas	93.859	UTA11-000684	7,503	-
Child Health and Human Development Research	University of Colorado - Boulder	93.865	1548898	73,424	-
Child Health and Human Development Research		93.865	08HD0645370A	82,016	-
Child Health and Human Development Research		93.865	08RHD042882C	250,263	-
Child Health and Human Development Research		93.865	08RHD051979A	147,866	-
Child Health and Human Development Research		93.865	08RHD062226A	508,213	-
Child Health and Human Development Research		93.865	1 K99 HD059985-02	80,805	-
Child Health and Human Development Research		93.865	1R01HD067218-01A1	127,836	-
Child Health and Human Development Research	University of Colorado - Boulder	93.865	5 P50 HD027802-20	6,648	-
Child Health and Human Development Research		93.865	5R01 HD038468-09	246,366	-
Child Health and Human Development Research		93.865	7R01HD053719-06	457,227	232,725
Child Health and Human Development Research	University of Oregon Health Science Center	93.865	GPED10472A	68,303	-
Aging Research	Brigham and Women's Hospital	93.866	104900	45,690	-
Aging Research		93.866	08FAG032788A	5,886	-
Aging Research		93.866	08RAG029222A	10,732	-
Aging Research	Creighton University	93.866	1 R01 AR054496-01A2	15,437	-
Aging Research		93.866	1R01AG034995-02A1	1,151,730	327,013
Aging Research	University of Maryland	93.866	1R01AG037120-01A1	272,087	-
Aging Research		93.866	3 R01 AG24912-05S1	151	-
Aging Research		93.866	5R01AG031158-03	819,099	-
Aging Research	Wichita State University	93.866	SUB090218-3	195,075	-
Vision Research		93.867	08REY010595E	450,282	-
Vision Research		93.867	08REY017809B	49,299	-
Vision Research		93.867	2R01EY010542-14	439,690	9,480
Vision Research		93.867	5 R01 EY013394-08	281,887	-
Vision Research		93.867	5 R01 EY016730-05	29,613	-
Vision Research		93.867	5 R01 EY017653-3	8,212	-
Vision Research		93.867	5 R01 EY018172-04	384,071	-
Vision Research	Jaeb Center Health	93.867	JCHR	215	-
Medical Library Assistance		93.879	08RLM009219A	10,184	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 935 63012	103,832	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Health Board	93.933		232	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Health Board	93.933		88	-
HIV Prevention Activities Health Department	Nebraska Department of Health and Human Services	93.940	1U62PS0003653	6,221	-
International Research and Research Training		93.989	08DTW001429C	429,026	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	51637.04	38,154	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		53,418	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		7,617	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		8,416	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	B04MC21412	156,477	7,407
Maternal and Child Health Services	University of Maryland	93.994	SR00001763	7,500	-
Maternal and Child Health Services	University of Maryland	93.994	SR00002044	4,329	-
Adolescent Family Life Demonstration Projects		93.995	7U10CA098413-10	1,217,694	806,470
93 Agency Total				91,509,076	
97 Department of Homeland Security:					
Centers for Homeland Security	University of Arizona	97.061	8110	39,155	-
Homeland Security	Nebraska Department of Agriculture	97.067	1805180	27,044	-
Homeland Security	Nebraska Military Department	97.067		64,657	-
Homeland Security	Nebraska Military Department	97.067		5,556	-
Homeland Security	Nebraska Military Department	97.067		200,185	-
Homeland Security	Nebraska Military Department	97.067	08-SR 31016-01	2,566	-
Homeland Security	Nebraska Military Department	97.067	09-SR 31016-01	12,390	-

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Homeland Security	Nebraska Military Department	97.067	10-SR 31016-01	106,724	-
Homeland Security	Nebraska Military Department	97.067	11-SR 31016-01	70,899	-
97 Agency Total				529,176	
98 Agency for International Development:					
Agency for International Development		98.001	688A00070004300	1,287,030	858,612
Agency for International Development		98.001	AID0AALA1000009	366,296	244,228
Agency for International Development		98.001	EPPA00060001600	2,229,934	1,377,318
Agency for International Development	National Academy of Sciences	98.001	PGA-P280421	28,694	-
98 Agency Total				3,911,954	
Total Research and Development Cluster				\$ 192,720,736	
Student Aid Cluster:					
84 Department of Education:					
Federal Supplemental Educational Opportunity		84.007	P007A102478	\$ 3,160	-
Federal Supplemental Educational Opportunity		84.007	P007A1124550	115,975	-
Federal Supplemental Educational Opportunity		84.007	P007A1124790	480,004	-
Federal Supplemental Educational Opportunity		84.007	P007A1124800	240,132	-
Federal Work-Study Program		84.033	P007A112478	43,293	-
Federal Work-Study Program		84.033	P033A1024550	18,399	-
Federal Work-Study Program		84.033	P033A102478	22,536	-
Federal Work-Study Program		84.033	P033A1024790	62,890	-
Federal Work-Study Program		84.033	P033A1024800	18,749	-
Federal Work-Study Program		84.033	P033A112455	310,892	-
Federal Work-Study Program		84.033	P033A112478	20,411	-
Federal Work-Study Program		84.033	P033A1124790	880,094	-
Federal Work-Study Program		84.033	P033A1124800	308,733	-
Federal Pell Grant Program		84.063		25,170	-
Federal Pell Grant Program		84.063	P063P1002650	485,529	-
Federal Pell Grant Program		84.063	P063P101779	35,035	-
Federal Pell Grant Program		84.063	P063P1017810	67,176	-
Federal Pell Grant Program		84.063	P063P1102650	17,821,145	-
Federal Pell Grant Program		84.063	P063P111779	7,783,844	-
Federal Pell Grant Program		84.063	P063P1117810	15,708,241	-
Federal Pell Grant Program		84.063	P063P20112869	972,540	-
Federal Pell Grant Program		84.063	P376S1002650	2,000	-
Federal Direct Student Loans		84.268	P268K1102650	1,465,176	-
Federal Direct Student Loans		84.268	P268K111779	73,501	-
Federal Direct Student Loans		84.268	P268K1117810	192,137	-
Federal Direct Student Loans		84.268	P268K1129250	8,188	-
Federal Direct Student Loans		84.268	P268K1202650	109,170,259	-
Federal Direct Student Loans		84.268	P268K121779	27,852,826	-
Federal Direct Student Loans		84.268	P268K1217810	60,175,852	-
Federal Direct Student Loans		84.268	P268K122869	45,507,063	-
Federal Direct Student Loans		84.268	P268K1229250	914,888	-
Federal Direct Student Loans		84.268	P268K131779	80,703	-
Federal Direct Student Loans		84.268	P268K132869	1,115,086	-
College Access Challenge Grant Program	NE Coordinating Commission Post Secondary Education	84.378		30,500	-
College Access Challenge Grant Program	NE Coordinating Commission Post Secondary Education	84.378		18,500	-
College Access Challenge Grant Program	NE Coordinating Commission Post Secondary Education	84.378	P378A1100020	26,867	-
Teacher Education Assist for College Higher Education		84.379	P379T1117790	1,500	-
Teacher Education Assist for College Higher Education		84.379	P379T1117810	1,000	-
Teacher Education Assist for College Higher Education		84.379	P379T1202650	150,000	-
Teacher Education Assist for College Higher Education		84.379	P379T121779	187,500	-
Teacher Education Assist for College Higher Education		84.379	P379T1217810	140,160	-
84 Agency Total				292,537,654	
93 Department of Health and Human Services:					
Health Professions Student Loan		93.342	E11HP14843	16,362	-
Total Student Aid Cluster				\$ 292,554,016	
Other:					
TRIO Cluster:					
TRIO Student Support Services		84.042	P042A1006410	\$ 255,450	-
TRIO Student Support Services		84.042	P042A1006410	50,929	-
TRIO Student Support Services		84.042	P042A101070	520,857	-
TRIO Student Support Services		84.042	P042A1012860	59,367	-
TRIO Student Support Services		84.042	P042A101286-11	240,750	-
TRIO Talent Search		84.044	P044A0604790	88,297	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
TRIO Talent Search		84.044	P044A1108100	327,043	-
TRIO Upward Bound		84.047	P047A0701320	240,528	-
TRIO Upward Bound		84.047	P047A0708920	278,167	-
TRIO Upward Bound		84.047	P047M070021	242,352	-
TRIO McNair Post-Baccalaureate Achievement		84.217	P217A0700100	200,536	-
Total TRIO Cluster				<u>2,504,276</u>	
10 Department of Agriculture:					
Department of Agriculture	Nebraska Department of Agriculture	10	1813005	5,000	-
Department of Agriculture		10	43639521737	25,919	-
Department of Agriculture	Kansas State University	10	S12087	18,556	-
Total CFDA Unknown				<u>49,475</u>	
Agriculture Research Service		10.001	65748210114	7,575	-
Agriculture Research Service		10.001	59-5440-1-314	13,562	-
Total CFDA 10.001				<u>21,137</u>	
Plant and Animal Disease	Nebraska Department of Agriculture	10.025	1805184	6,628	-
Plant and Animal Disease	Nebraska Department of Agriculture	10.025	1806139	18,500	-
Total CFDA 10.025				<u>25,128</u>	
Federal-State Marketing Improvement		10.156	12-25-G-1119	31,343	-
Specialty Crop Block Grants	Nebraska Department of Agriculture	10.170	1813139	3,740	-
Agricultural Special Research Grants	Texas A&M University	10.200	570708	7,800	-
Agricultural Special Research Grants	South Dakota State University	10.200	3TF093	850	-
Agricultural Special Research Grants	South Dakota State University	10.200	3TL131	34,242	-
Agricultural Special Research Grants	Michigan State University	10.200	61-4080J	1,228	-
Agricultural Special Research Grants	Michigan State University	10.200	614123UNL	13,040	-
Agricultural Special Research Grants	North Dakota State University	10.200	FAR0016601	1,260	-
Agricultural Special Research Grants	Michigan State University	10.200	RC100876UNL	9,518	-
Total CFDA 10.200				<u>67,938</u>	
USDA Competitive Research Grants		10.206	2007-55112-17856	64,316	45,202
USDA Competitive Research Grants		10.206	2008-35401-04508	120,857	58,457
Total CFDA 10.206				<u>185,173</u>	
Agricultural Sciences Graduate Fellowships		10.210	2010-38420-20325	74,485	-
Sustainable Agriculture Research and Education	Iowa State University	10.215	4103041	5,440	-
Institution Capacity Building Grants		10.216	2009-35400-05076	43,183	1,581
Higher Education Challenge Grants		10.217	20073841118114	1,948	-
Higher Education Challenge Grants		10.217	2009-38411-19753	157,703	72,062
Higher Education Challenge Grants	North Carolina State University	10.217	2010-2697-01	672	-
Higher Education Challenge Grants		10.217	2011-38411-30534	15,897	-
Higher Education Challenge Grants	VA Polytechnic Institute	10.217	320699-19214	23,057	-
Higher Education Challenge Grants	Oklahoma State University	10.217	AA-5-21288-UNL	3,189	-
Total CFDA 10.217				<u>202,466</u>	
Institutions Research Program	Nebraska Indian Commission	10.227		3,391	-
Integrated Programs	Iowa State University	10.303	4163003	7,010	-
Integrated Programs	Iowa State University	10.303	4163007	126,847	-
Integrated Programs	University of Illinois Urbana	10.303	20070496728	22,342	-
Integrated Programs	University of Illinois Urbana	10.303	20070496733	810	-
Integrated Programs	University of Illinois Urbana	10.303	20070496734	700	-
Integrated Programs	University of Illinois Urbana	10.303	20070496749	10,000	-
Integrated Programs	University of Illinois Urbana	10.303	20070496750	2,565	-
Integrated Programs	University of Illinois Urbana	10.303	20120074807	135	-
Integrated Programs	University of Illinois Urbana	10.303	2007-04967-54	36,000	-
Integrated Programs		10.303	2008-51110-19237	108,554	3,558
Integrated Programs		10.303	2009-51110-05852	77,525	60,476
Integrated Programs		10.303	2009-51130-06040	164,806	-
Total CFDA 10.303				<u>557,294</u>	
Agricultural Homeland Security	Kansas State University	10.304	S08016	98,197	-
International Science and Education		10.305	20115116030521	16,823	-

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Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Specialty Crop Research	Texas A&M University	10.309	570611	36,404	-
Specialty Crop Research	Oregon State University	10.309	C0404A-A	203,497	-
Total CFDA 10.309				<u>239,901</u>	
Agriculture and Food Research Initiative	Washington State University	10.310	112858G002698	64,544	-
Agriculture and Food Research Initiative		10.310	2011-67001-30011	158,013	-
Agriculture and Food Research Initiative		10.310	2011-67003-30206	501,966	348,020
Agriculture and Food Research Initiative	South Dakota State University	10.310	3TB182	175,603	-
Agriculture and Food Research Initiative	Iowa State University	10.310	416-17-01D	128,962	-
Agriculture and Food Research Initiative	University of Missouri	10.310	C00315872	39,784	-
Agriculture and Food Research Initiative	New Jersey State University	10.310	S1384624	6,446	-
Total CFDA 10.310				<u>1,075,318</u>	
Beginning Farmer and Rancher Development	Center for Rural Affairs	10.311	20104940021753	18,855	-
Beginning Farmer and Rancher Development	Land Stewardship	10.311		9,956	-
Beginning Farmer and Rancher Development	Land Stewardship	10.311		2,404	-
Beginning Farmer and Rancher Development		10.311	2009-49400-05871	263,577	162,992
Total CFDA 10.311				<u>294,792</u>	
ARRA Trade Assistance for Farmers Training	University of Minnesota	10.315	H001344201	99,154	-
Socially Disadvantaged Farmers and Ranchers	Center for Rural Affairs	10.443		18,906	-
Community Outreach and Assistance	University of Missouri	10.455	E00035595-1	16,162	-
Cooperative Extension Service	Purdue University	10.500	8000040171	97,972	-
Cooperative Extension Service	Nebraska Indian Commission	10.500	20104700221708	19,094	-
Cooperative Extension Service	Mississippi State University	10.500	018000-340409-03	1,774	-
Cooperative Extension Service		10.500	2007-41595-03903	1,175,277	864,010
Cooperative Extension Service		10.500	2007-49200-03889	36,655	28,996
Cooperative Extension Service		10.500	2009-41520-05388	141,449	-
Cooperative Extension Service		10.500	2009-41534-05439	29,133	-
Cooperative Extension Service		10.500	2010-41534-21629	173,150	-
Cooperative Extension Service		10.500	2010-41590-20748	173,143	130,357
Cooperative Extension Service		10.500	2010-48712-21880	1,694,181	895,713
Cooperative Extension Service		10.500	2010-48869-20685	948,402	641,064
Cooperative Extension Service		10.500	2010-49200-06200	856,856	411,424
Cooperative Extension Service		10.500	2011-41595-30998	379,699	373,549
Cooperative Extension Service		10.500	2011-48679-31049	5,037	-
Cooperative Extension Service		10.500	2012-41100-02700	2,323	-
Cooperative Extension Service	University of Wisconsin Madison	10.500	225K061	6,124	-
Cooperative Extension Service		10.500	41100-02700	580,401	-
Cooperative Extension Service		10.500	41200-02700	44,334	-
Cooperative Extension Service		10.500	41300-02700	229,462	-
Cooperative Extension Service		10.500	41510-02700	571,126	-
Cooperative Extension Service		10.500	46000-02700	38,523	-
Cooperative Extension Service		10.500	48024-02700	6,145	-
Cooperative Extension Service		10.500	FORMULA FUNDS	4,081,910	-
Cooperative Extension Service	University of Minnesota	10.500	H000756403	9,050	-
Cooperative Extension Service	University of Minnesota	10.500	H001226802	32,118	-
Cooperative Extension Service	University of Minnesota	10.500	H001911906	238	-
Cooperative Extension Service	University of Minnesota	10.500	H002484606	362	-
Cooperative Extension Service	University of Minnesota	10.500	H408906004	14,724	-
Cooperative Extension Service	University of Minnesota	10.500	H408906014	48,448	-
Cooperative Extension Service	Extension Home Foundation	10.500	HE1	540	-
Cooperative Extension Service	Kansas State University	10.500	S08041	35,171	-
Cooperative Extension Service	Kansas State University	10.500	S11091	22,376	-
Cooperative Extension Service	Kansas State University	10.500	S11100	7,468	-
Cooperative Extension Service	Kansas State University	10.500	S11167	37,400	-
Cooperative Extension Service	Kansas State University	10.500	S12026	56,058	-
Cooperative Extension Service	Kansas State University	10.500	S12103	12,642	-
Cooperative Extension Service	Kansas State University	10.500	S12104	15,578	-
Cooperative Extension Service	Kansas State University	10.500	S12105	14,042	-
Cooperative Extension Service	Kansas State University	10.500	S12220	698	-
Cooperative Extension Service	University of Minnesota	10.500	S4089052601	16,692	-
Total CFDA 10.500				<u>11,615,775</u>	
Nutrition Program for Women and Children	Douglas County Health Department	10.557		3,380	-
Nutrition Program for Women and Children	Douglas County Health Department	10.557		12,034	-
Total CFDA 10.557				<u>15,414</u>	
Child and Adult Care Food Program	Nebraska Department of Education	10.558		15,231	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Child and Adult Care Food Program Total CFDA 10.558		10.558		<u>22,862</u> <u>38,093</u>	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		97,947	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		11,768	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		14,143	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		16,498	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		13,115	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		10,241	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		38,431	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		17,016	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		56,962	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		11,272	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		13,167	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		690	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		11,512	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		12,702	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		10,859	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		14,464	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		26,739	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		232,676	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		35,816	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		42,197	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		46,728	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		35,517	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		28,532	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		126,914	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		70,207	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		156,978	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		32,170	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		38,714	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		33,001	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		37,887	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		30,773	-
Supplemental Nutrition Assistance	Nebraska Department of Health and Human Services	10.561		42,474	-
Supplemental Nutrition Assistance Total CFDA 10.561	Nebraska Department of Health and Human Services	10.561		<u>97,443</u> <u>1,465,553</u>	-
Cooperative Forestry Assistance		10.664	11DG11020000040	5,931	5,931
Cooperative Forestry Assistance		10.664	GR288001846	2,247,916	349,740
Cooperative Forestry Assistance Total CFDA 10.664	National State Foresters	10.664	NE-009	<u>4,499</u> <u>2,258,346</u>	-
Rural Development, Forestry, and Communities		10.672	09-DG-11020000-061	72,791	-
Rural Development, Forestry, and Communities Total CFDA 10.672		10.672	09-DG-11020000-064	<u>15,073</u> <u>87,864</u>	-
Forest Products Lab Technology Marketing		10.674	12-DG-11020000-056	<u>2,500</u>	-
Forest Legacy		10.676	08-DG-11020000-025	<u>8,891</u>	-
Forest Stewardship		10.678	11DG11020000047	<u>2,920</u>	-
Rural Business Enterprise		10.769		18,672	-
Rural Business Enterprise Total CFDA 10.769	Nebraska Sustainable Agriculture Society	10.769		<u>4,080</u> <u>22,752</u>	-
Rural Cooperative Development		10.771	RCDG	107,884	-
Rural Cooperative Development Total CFDA 10.771		10.771	RCDG 2011	<u>124,149</u> <u>232,033</u>	-
Distance Learning and Telemedicine		10.855	729-A17	<u>96,101</u>	-
Soil Survey		10.903	68748211550	<u>16,284</u>	-
Environmental Quality Incentives	Washington State University	10.912	114924G002813	13,449	-
Environmental Quality Incentives Total CFDA 10.912	South Dakota State University	10.912	3TF560	<u>32,944</u> <u>46,393</u>	-
Conservation Security		10.921	6865267455	<u>53,324</u>	-
Agricultural Statistics Reports		10.950	58-3AEU-0-0020	64,945	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
10 Agency Total				<u>19,156,634</u>	
11 Department of Commerce:					
ARRA State Broadband Data and Development	Nebraska Public Services Commission	11.558	RIN0660ZA29	<u>548,373</u>	-
Manufacturing Extension Partnership	Nebraska Department of Economic Development	11.611	37591	<u>236,620</u>	-
Manufacturing Extension Partnership	Nebraska Department of Economic Development	11.611	37956	<u>146,847</u>	-
Manufacturing Extension Partnership	Nebraska Department of Economic Development	11.611	110139	<u>58</u>	-
Total CFDA 11.611				<u>383,525</u>	
ARRA Nano Science Facility		11.618	60NANB10D035	<u>2,694,129</u>	-
11 Agency Total				<u>3,626,027</u>	
12 Department of Defense:					
Department of Defense	Dawnbreaker Inc	12	101001	<u>356,939</u>	-
Department of Defense		12	W81K04-11-P-0028	<u>19,518</u>	-
Department of Defense		12	W81K04-12-P-0004	<u>21,031</u>	-
Department of Defense		12	W81K04-12-P0008	<u>17,718</u>	-
Total CFDA Unknown				<u>415,206</u>	
GSA Procurement Technical Assistance		12.002	SP4800-11-2-1167	<u>264,510</u>	-
GSA Procurement Technical Assistance		12.002	SP4800-12-2-1267	<u>291,579</u>	-
Total CFDA 12.002				<u>556,089</u>	
Army Other		12.398	W81K04-06-D-0020	<u>155,556</u>	-
Army Medical Research		12.420	W81XWH-1010139	<u>552,330</u>	-
Army Medical Research		12.420	W81XWH-11-P-0126	<u>33,140</u>	-
Total CFDA 12.420				<u>585,470</u>	
Air Force Defense Research Sciences		12.800	FA95500810232	<u>160,454</u>	-
NSA Language Grant Program		12.900	H98230-12-1-0015	<u>30,712</u>	-
NSA Language Grant Program		12.900	H982301210120	<u>61,560</u>	-
Total CFDA 12.900				<u>92,272</u>	
Mathematical Sciences		12.901	H98230-11-1-0203	<u>19,996</u>	-
Mathematical Sciences		12.901	H98230-12-1-0172	<u>1,735</u>	-
Total CFDA 12.901				<u>21,731</u>	
12 Agency Total				<u>1,986,778</u>	
14 Department of Housing and Urban Development:					
Community Development	City of Lincoln	14.218	84038	<u>14,994</u>	-
Supportive Housing	Goldenrod Hills Community Action	14.235		<u>15</u>	-
ARRA Homelessness Prevention	City of Lincoln	14.257	9100180	<u>11,690</u>	-
ARRA Homelessness Prevention	NMIS	14.257		<u>28,936</u>	-
Total CFDA 14.257				<u>40,626</u>	
14 Agency Total				<u>55,635</u>	
15 Department of Interior:					
Water Conservation		15.530	R07AP60006	<u>20,683</u>	-
Wildlife Restoration and Basic Hunter Education	Nebraska Game and Parks Commission	15.611		<u>72,371</u>	-
Wildlife Restoration and Basic Hunter Education	Nebraska Game and Parks Commission	15.611		<u>282</u>	-
Total CFDA 15.611				<u>72,653</u>	
Historic Preservation Fund		15.904	J6480110894 R6480110	<u>45,875</u>	-
Historic Preservation Fund		15.904	ST-03-10-0025-10	<u>16,558</u>	-
Total CFDA 15.904				<u>62,433</u>	
Cooperative Research and Training National Park		15.945	CAH6000110100/P11AC6	<u>953</u>	-
15 Agency Total				<u>156,722</u>	
16 Department of Justice:					
Juvenile Justice and Delinquency	NE Commission Law Enforcement and Criminal Justice	16.540	09JJ0023	<u>104</u>	-
Domestic Violence, Dating Sexual Assault Stalking		16.589	2010-WR-AX-0055	<u>149,816</u>	7,112
Juvenile Mentoring	National 4-H Council	16.726	2010JUFX0016	<u>75,108</u>	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Juvenile Mentoring	National 4-H Council	16.726	2011MUMU0026	30,578	-
Total CFDA 16.726				<u>105,686</u>	
Justice Tribal Youth	National 4-H Council	16.731	2011-TY-FX-0031	8,229	-
E Byrne Memorial Justice Assistance	Lincoln Police Department	16.738		54,474	-
Coverdell Forensic Grant	Nebraska State Patrol	16.742	11-CL-01	14,893	-
16 Agency Total				<u>333,202</u>	
17 Department of Labor:					
ARRA Program of Grants for Worker Training	Nebraska Department of Labor	17.275	023-0026-2010	572,791	-
Mine Health and Safety Grants		17.600		53,134	28,000
17 Agency Total				<u>625,925</u>	
19 Department of State:					
Academic Exchange Programs Graduate	Institute of International Education	19.400		37,800	-
International Education Training and Research	American Council Learned Societies	19.430	1701011803827360	7,659	-
Public Diplomacy Programs		19.501	SAF200-10-CA012	216,558	-
Public Diplomacy Programs		19.501	SAF20012CA003-001	206,362	-
Total CFDA 19.501				<u>422,920</u>	
General Department of State Assistance		19.700	SCH50011GR184	68,153	-
19 Agency Total				<u>536,532</u>	
20 Department of Transportation:					
Highway Planning and Construction	Nebraska Department of Highway Safety	20.205	61047	2,360	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		1,536	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		414,088	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	VL 0911 56872	86,840	-
Total CFDA 20.205				<u>504,824</u>	
Highway Training and Education	Nebraska Department of Education	20.215	94-8000 TRANSED-12	86,828	-
State and Community Highway Safety	Nebraska Department of Motor Vehicle Safety	20.600	41127	200	-
State and Community Highway Safety	Nebraska Department of Roads	20.600	402-11-06	52,541	-
State and Community Highway Safety	Nebraska Department of Roads	20.600	402-12-26	4,851	-
Total CFDA 20.600				<u>57,592</u>	
Occupant Protection Incentive	Nebraska Department of Motor Vehicles	20.602	40511611	4,911	-
Occupant Protection Incentive	Nebraska Department of Motor Vehicles	20.602	405110616	3,513	-
Occupant Protection Incentive	Nebraska Department of Highway Safety	20.602	405-12-06-09	3,125	-
Occupant Protection Incentive	Nebraska Department of Highway Safety	20.602	405-12-06-10	3,384	-
Total CFDA 20.602				<u>14,933</u>	
State Traffic Safety Information System Improve	Nebraska Department of Health and Human Services	20.610	49732-04	19,419	-
State Traffic Safety Information System Improve	Nebraska Department of Health and Human Services	20.610	49733-04	18,860	-
State Traffic Safety Information System Improve	Nebraska Department of Health and Human Services	20.610	49767-04	15,720	-
State Traffic Safety Information System Improve	Nebraska Department of Motor Vehicles	20.610	408110201	15,176	-
State Traffic Safety Information System Improve	Nebraska Department of Health and Human Services	20.610	46092-04	9,392	-
State Traffic Safety Information System Improve	Nebraska Department of Health and Human Services	20.610	46094-04	9,071	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	20.610	47090-04	667	-
Total CFDA 20.610				<u>88,305</u>	
20 Agency Total				<u>752,482</u>	
42 Library of Congress:					
Library of Congress	Illinois State University	42	11510-04-890009477	3,000	-
43 National Aeronautics and Space Administration:					
National Aeronautics and Space Administration	Brooklyn College	43	49694-A	8,988	-
National Aeronautics and Space Administration		43	NNG05GJ03H00	155,549	-
National Aeronautics and Space Administration		43	NNX09A047H	30,115	-
National Aeronautics and Space Administration		43	NNX10AN62H00	695,867	350,772
National Aeronautics and Space Administration		43	NNX10AT80A	88,379	-
Total CFDA Unknown				<u>978,898</u>	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Science		43.001	NNX08AP17G	49,079	-
Science		43.001	NNX12AJ06G	24,363	-
Total CFDA 43.001				<u>73,442</u>	
Education	Nebraska Department of Education	43.008	94-1060-16-NASA-12	35,134	-
Education	Nebraska Department of Education	43.008	9480016NASA12	112,648	-
Total CFDA 43.008				<u>147,782</u>	
43 Agency Total				<u>1,200,122</u>	
45 National Endowment Arts and Humanities:					
Promotion of the Arts Organizations Individuals		45.024	10520007094	11,090	-
Promotion of the Arts Organizations Individuals		45.024	11-3100-7183	15,000	-
Total CFDA 45.024				<u>26,090</u>	
Promotion of the Arts Partnership Agreements	Nebraska Arts Council	45.025	5751MG-FY20011	500	-
Promotion of the Arts Partnership Agreements	Nebraska Arts Council	45.025	5761DC-FY2011	29,462	-
Promotion of the Arts Partnership Agreements	Nebraska Arts Council	45.025	5803A1-FY2011	1,800	-
Promotion of the Arts Partnership Agreements	Nebraska Arts Council	45.025	5953PGU-FY2011	4,023	-
Promotion of the Arts Partnership Agreements	Nebraska Arts Council	45.025	5989MG-FY2011	1,500	-
Promotion of the Arts Partnership Agreements	Mid America Arts	45.025	FY12-46558	15,000	-
Total CFDA 45.025				<u>52,285</u>	
Promotion of the Humanities Preservation and Access		45.149	PJ-50026-07	89,656	-
Promotion of the Humanities Digital Humanities		45.169	HD-50847-09	17,481	-
Laura Bush 21st Century Library	University of Maryland	45.313	Z929602	15,334	-
45 Agency Total				<u>200,846</u>	
47 National Science Foundation:					
Engineering Grants		47.041	1100960	36,185	-
Engineering Grants		47.041	1134820	15,000	-
Engineering Grants	Arizona State University	47.041	12-839	8,184	-
Total CFDA 47.041				<u>59,369</u>	
Computer and Information Science and Engineering		47.070	1053540	1,441	-
Computer and Information Science and Engineering		47.070	1062995	124,025	3,136
Total CFDA 47.070				<u>125,466</u>	
Biological Sciences		47.074	716899	16,830	-
Biological Sciences		47.074	717214	75,633	-
Biological Sciences	Kansas State University	47.074	S11062	61,715	-
Total CFDA 47.074				<u>154,178</u>	
Social, Behavioral, and Economic Sciences		47.075	620101	55,846	-
Education and Human Resources		47.076	622274	398,253	192,967
Education and Human Resources		47.076	632175	3,918	-
Education and Human Resources		47.076	807090	124,200	-
Education and Human Resources		47.076	938034	72,916	-
Education and Human Resources		47.076	1035268	537,713	-
Education and Human Resources		47.076	1035358	199,215	-
Education and Human Resources		47.076	1041000	335,315	-
Education and Human Resources		47.076	1060322	57,967	-
Education and Human Resources		47.076	1139421	43,114	-
Education and Human Resources	Carleton College	47.076		9,436	-
Education and Human Resources	National Science Foundation	47.076	DGE-1111312	35,226	-
Education and Human Resources		47.076	DUE-0313691	297,121	-
Total CFDA 47.076				<u>2,114,394</u>	
ARRA Research Support		47.082	963262	682,937	-
47 Agency Total				<u>3,192,190</u>	
59 Small Business Administration:					
Small Business Administration		59	SBAHQ-09-I-0036	4,606	-
Small Business Administration		59	SBAHQ-10-I-0093	52,525	-
Total CFDA Unknown				<u>57,131</u>	
Small Business Development		59.037	0-603001-Z-0028-30	129	-
Small Business Development		59.037	1-603001-z-0028-31	320,343	179,583
Small Business Development		59.037	1-603001-z-0135	140,756	103,505
Small Business Development		59.037	SBAHQ-09-B-0003	124,742	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Small Business Development		59.037	SBAHQ-10-B-0012	66,517	-
Small Business Development		59.037	SBAHQ-10-V-0005	79,110	-
Small Business Development		59.037	SBAHQ-12-B-0061	301,860	31,805
Total CFDA 59.037				<u>1,033,457</u>	
Federal and State Technology Partnerships		59.058	SBAHQ-10-G0014	26,790	-
Federal and State Technology Partnerships		59.058	SBAHQ-10-G-0014	27,331	17,000
Total CFDA 59.058				<u>54,121</u>	
59 Agency Total				<u>1,144,709</u>	
64 Veterans Administration:					
Veterans Administration	Veterans Affairs Multiple Sclerosis Education	64		<u>11,880</u>	-
66 Environmental Protection Agency:					
State Indoor Radon	Nebraska Department of Health and Human Services	66.032	K100739920	<u>3,000</u>	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	560923	57,190	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	560987	72,381	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460		11,503	-
Nonpoint Source Implementation	Prairieland RC & DC	66.460		64,697	-
Nonpoint Source Implementation	Nebraska Department of Environmental Quality	66.460	56-0713	<u>37,676</u>	-
Total CFDA 66.460				<u>243,447</u>	
Certification of Lead-Based Paint Professionals	Nebraska Department of Agriculture	66.707	1806003	<u>19,860</u>	-
Pollution Prevention		66.708	NP977257010	88,761	-
Pollution Prevention		66.708	NP977321010	<u>15,683</u>	-
Total CFDA 66.708				<u>104,444</u>	
Solid Waste Management		66.808	X1-97724501-0	<u>6,911</u>	-
Environmental Education		66.951	NE-97719101	9,974	-
Environmental Education		66.951	NE977301010	<u>22,426</u>	-
Total CFDA 66.951				<u>32,400</u>	
66 Agency Total				<u>410,062</u>	
77 Nuclear Regulatory Commission:					
Nuclear Education		77.006	NRC-HQ-11-G-38-0045	<u>44,661</u>	12,786
81 Department of Energy:					
ARRA State Energy Program		81.041	09/10-030	171,016	-
ARRA State Energy Program		81.041	09/10-031	92,240	-
ARRA State Energy Program		81.041	09/10-032	470,468	-
ARRA State Energy Program		81.041	09/10-033	142,687	-
ARRA State Energy Program		81.041	09/10-034	319	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-001	101,644	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-002	458	-
ARRA State Energy Program		81.041	10/11-012	400,000	-
ARRA State Energy Program		81.041	DE-EE0000134	<u>413,528</u>	-
Total CFDA 81.041				<u>1,792,360</u>	
ARRA Conservation Research and Development		81.086	DE-EE0003866	<u>259,961</u>	-
State Energy Program Special Projects	Nebraska Energy Office	81.119	11/12-022	<u>1,490</u>	-
ARRA Electricity Delivery and Energy Reliability	University of Minnesota	81.122	A000211559	<u>15,190</u>	-
81 Agency Total				<u>2,069,001</u>	
84 Department of Education:					
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B10-11	20,575	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B10-12	115,985	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B15-12	293,093	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B17-11	36,856	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B18-11	140,156	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-1B8-12	60,072	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-6B4-12	164,665	-
Special Education Grants to States	Nebraska Department of Education	84.027	94-2810-248-6B5-11	<u>30,287</u>	-
Total CFDA 84.027				<u>861,689</u>	
Fund for the Improvement of Postsecondary Education		84.116	P116J0700280	39,012	-
Fund for the Improvement of Postsecondary Education		84.116	P116J0900170	<u>28,445</u>	50
Total CFDA 84.116				<u>67,457</u>	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Special Education Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C1-11	5,124	-
Special Education Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C3-11	44,453	-
Special Education Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C4-12	125,133	23,950
Special Education Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C5-12	19,461	-
Special Education Infants and Families	Nebraska Department of Education	84.181	94-6001-248-1C3-12	58,568	-
Total CFDA 84.181				<u>252,739</u>	
Safe and Drug Free Schools and Communities		84.184	Q184Z0900310	<u>95,941</u>	-
Graduate Assistance in Areas of National Need		84.200	35-1905-3002 Eppley	6,913	-
Graduate Assistance in Areas of National Need		84.200	P200A0703440	59,842	-
Graduate Assistance in Areas of National Need		84.200	P200A070554-08	945	-
Graduate Assistance in Areas of National Need		84.200	P200A090064	265,022	-
Graduate Assistance in Areas of National Need		84.200	P200A1001380	118,535	-
Total CFDA 84.200				<u>451,257</u>	
Fund for the Improvement of Education	Seattle Public School	84.215	HSPSC 11-03	8,263	-
Fund for the Improvement of Education		84.215	U215K0900770	141,084	-
Fund for the Improvement of Education		84.215	U215K090131	24,565	-
Fund for the Improvement of Education		84.215	U215K100195	127,875	-
Total CFDA 84.215				<u>301,787</u>	
Rehabilitation Services Demonstration and Training	Lincoln Public Schools	84.235	1170563	<u>30,933</u>	-
Eisenhower Professional Development		84.281		<u>309</u>	-
Twenty-First Century Community Learning Center	Columbus Public Schools	84.287	42801	97,192	-
Twenty-First Century Community Learning Center	Middle School Learning Center Initiative	84.287		14,319	-
Twenty-First Century Community Learning Center	Middle School Learning Center Initiative	84.287		2,191	-
Total CFDA 84.287				<u>113,702</u>	
Indian Special Education Indian Children	Nebraska Indian Commission	84.299	S299B090044	6,081	-
Indian Special Education Indian Children		84.299	S299B1100410	240,395	-
Total CFDA 84.299				<u>246,476</u>	
Education Research, Development Dissemination		84.305	R305B080010	<u>116,249</u>	-
Parental Information and Resource Centers	Nebraska Children and Families Foundation	84.310		27,232	-
Parental Information and Resource Centers	Nebraska Children and Families Foundation	84.310	U310A060059	81,629	-
Total CFDA 84.310				<u>108,861</u>	
Child Care and Development Block Grant	Nebraska Department of Education	84.323	94-2810-248-GSEG1-12	<u>56,131</u>	-
Special Education - Personnel Development		84.325	H325K0511510	11,951	-
Special Education - Personnel Development		84.325	H325K0604290	26,525	-
Special Education - Personnel Development		84.325	H325K1002490	198,578	-
Total CFDA 84.325				<u>237,054</u>	
Demonstration Projects to Support Postsecondary Education		84.333	P333A0800700	<u>126,942</u>	-
Child Care Access Means Parents in School		84.335	P335A1000570	<u>74,043</u>	-
Teacher Quality Partnership Grants	Nebraska Department of Education	84.336		9,557	-
Teacher Quality Partnership Grants	Nebraska Department of Education	84.336	94-8000-T2ASW2-11	9,403	-
Total CFDA 84.336				<u>18,960</u>	
Improving Teacher Quality State Grants	NE Coordinating Commission for Post Secondary Education	84.367	S367B090024	32,034	4,830
Improving Teacher Quality State Grants	NE Coordinating Commission for Post Secondary Education	84.367	S367B100024	172,398	-
Improving Teacher Quality State Grants	NE Coordinating Commission for Post Secondary Education	84.367	S367B100024A	50,928	-
Improving Teacher Quality State Grants	NE Coordinating Commission for Post Secondary Education	84.367	S367B110024	31,724	-
Total CFDA 84.367				<u>287,084</u>	
College Access Challenge Grant Program	NE Coordinating Commission for Post Secondary Education	84.378	P378A110002	<u>54,531</u>	-
ARRA Special Education Infants and Family	Nebraska Department of Education	84.393	13480914.591	39,229	-
ARRA Special Education Infants and Family	Nebraska Department of Education	84.393	94-2810-248-ARRA-C-5	10,111	-
ARRA Special Education Infants and Family	Nebraska Department of Education	84.393	94-6001-248-ARRA-C-1	14,348	-
ARRA Special Education Infants and Family	Nebraska Department of Education	84.393	99-5532-248-ARRA-C-1	36,448	-
ARRA Special Education Infants and Family	Nebraska Department of Education	84.393	99-5532-248-ARRA-C-6	17,410	-
Total CFDA 84.393				<u>117,546</u>	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
National Writing Project	National Writing Project	84.928	10-NE03	26,736	-
National Writing Project	National Writing Project	84.928	92NE02	24,700	-
Total CFDA 84.928				<u>51,436</u>	
84 Agency Total				<u>3,671,127</u>	
93 Department of Health and Human Services:					
Department of Health and Human Services	Nebraska Department of Health and Human Services	93	102216900	3,849	-
Department of Health and Human Services	John Snow Inc.	93		317	-
Department of Health and Human Services	John Snow Inc.	93		875	-
Department of Health and Human Services	University of Missouri	93		3,006	-
Department of Health and Human Services	University of Utah	93	10019330-05	103,224	-
Department of Health and Human Services	Nebraska Department of Health and Human Services	93	28304-04	31	-
Department of Health and Human Services	ICF Incorporated	93	29PS00067	2,070	-
Department of Health and Human Services	Nebraska Department of Health and Human Services	93	BT932 80912	875,733	17,732
Department of Health and Human Services		93	HHAJ241201100408P	4,321	-
Department of Health and Human Services	University of North Carolina	93	HHSN268200900020C	12,963	-
Total CFDA Unknown				<u>1,006,389</u>	
Special Programs for the Aging	Nebraska Department of Health and Human Services	93.048		148,220	-
Special Programs for the Aging	Nebraska Department of Health and Human Services	93.048		247	-
Special Programs for the Aging	Nebraska Department of Health and Human Services	93.048	HHS-2009-AoA-DR-0915	18,967	-
Total CFDA 93.048				<u>167,434</u>	
Public Health Emergency Preparedness	University of Iowa	93.069	1U90 TP000407-01	17,361	-
Public Health Emergency Preparedness	Nebraska Department of Health and Human Services	93.069	8931-Y3	21,079	-
Public Health Emergency Preparedness	Nebraska Department of Health and Human Services	93.069	BT 822 80911	213,247	9,557
Total CFDA 93.069				<u>251,687</u>	
Lifespan Respite Care	Nebraska Department of Health and Human Services	93.072		<u>23,784</u>	-
Birth Defects and Developmental Disabilities	Association of University Centers on Diabetes	93.073	452	<u>11,262</u>	-
Personal Responsibility Education Program	Nebraska Department of Health and Human Services	93.092		38,678	-
Personal Responsibility Education Program	Nebraska Department of Health and Human Services	93.092		1,432	-
Total CFDA 93.092				<u>40,110</u>	
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	6 AIAMP07004-04-02	9,780	-
Health Disparities in Minority Populations	Aberdeen Area Tribal Chairman's Health Board	93.100	AIAMP07004-04-00	26,870	-
Total CFDA 93.100				<u>36,650</u>	
Food and Drug Administration Research	Nebraska Department of Agriculture	93.103	1806137	<u>3,744</u>	-
Area Health Education Centers Point of Service		93.107	1 U77HP21499-01-00	109,356	88,412
Area Health Education Centers Point of Service		93.107	5 U77HP21499-02-00	338,418	240,617
Total CFDA 93.107				<u>447,774</u>	
Maternal and Child Health Federal Consolidation	Children's Mercy Hospital	93.110	#05-0006	32,591	-
Maternal and Child Health Federal Consolidation		93.110	1 H98MC20270-01-00	55,255	23,800
Maternal and Child Health Federal Consolidation		93.110	2 T21 MC08053-05	24,997	-
Maternal and Child Health Federal Consolidation		93.110	2 T73MC00023-20-0	595,189	12,602
Maternal and Child Health Federal Consolidation		93.110	5 H98MC20270-02-0	201,681	41,023
Maternal and Child Health Federal Consolidation		93.110	5 T73MC00023-19-00	15,186	14,327
Maternal and Child Health Federal Consolidation		93.110	5 U01MC17261-03	62,839	-
Maternal and Child Health Federal Consolidation		93.110	5 U45MC07532-05-00	24,920	-
Total CFDA 93.110				<u>1,012,658</u>	
Tuberculosis Control	Nebraska Department of Health and Human Services	93.116	5U52PS707864-21	<u>3,474</u>	-
Acquired Immunodeficiency Syndrome		93.118	1 U65 PS003602-01	<u>174,233</u>	-
Injury Prevention and Control Research	Nebraska Department of Health and Human Services	93.136	47090-04	<u>1,982</u>	-
AIDS Education and Training Centers	University of Colorado - Denver	93.145	5H4AHA0006410 252297	<u>165,616</u>	-
Research Related to Deafness and Communication		93.173	08FDC010965A	<u>3,855</u>	-
Disabilities Prevention	Children's Mercy Hospital	93.184	11-0017	<u>9,188</u>	-
Patient Navigator and Chronic Disease Prevention		93.191	2 D40HP02597-07-00	16,699	-
Patient Navigator and Chronic Disease Prevention		93.191	5 D40HP02597-08-00	138,648	-
Total CFDA 93.191				<u>155,347</u>	
Dental Public Health Residency	Nebraska Department of Health and Human Services	93.236	60688	<u>7,106</u>	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Substance Abuse and Mental Health Services	Nebraska Department of Health and Human Services	93.243		18,812	-
Substance Abuse and Mental Health Services	Nebraska Supreme Court	93.243		44,260	-
Substance Abuse and Mental Health Services	Buffalo City Community	93.243		9,319	-
Substance Abuse and Mental Health Services	Nebraska Supreme Court	93.243		135,680	-
Substance Abuse and Mental Health Services		93.243	5H79SM057869-03	54	-
Substance Abuse and Mental Health Services	Nebraska Department of Health and Human Services	93.243	SPO13937	8,360	-
Total CFDA 93.243				<u>216,485</u>	
Advanced Nursing Education Grant Program		93.247	5 D09 HP14668-03-00	139,825	-
Advanced Nursing Education Grant Program		93.247	5 D09HP14988-03-00	335,214	-
Advanced Nursing Education Grant Program		93.247	5 D09HP18990-02-0	289,755	-
Advanced Nursing Education Grant Program		93.247	5 D09HP18990-03-00	1,833	-
Total CFDA 93.247				<u>766,627</u>	
Universal Newborn Hearing Screening	Nebraska Department of Health and Human Services	93.251		2,723	-
Universal Newborn Hearing Screening	Nebraska Department of Health and Human Services	93.251	57220-26	6,123	-
Universal Newborn Hearing Screening	Nebraska Department of Health and Human Services	93.251	61207-26	45,000	-
Total CFDA 93.251				<u>53,846</u>	
Comprehensive Geriatric Education Program		93.265	5 D62HP15054-02-00	2,592	-
Comprehensive Geriatric Education Program		93.265	5 D62HP15054-03-00	147,829	-
Total CFDA 93.265				<u>150,421</u>	
Immunization Grants	Nebraska Department of Health and Human Services	93.268	11952-Y3	17,279	-
Immunization Grants	Nebraska Department of Health and Human Services	93.268	11953-Y3	11,370	-
Total CFDA 93.268				<u>28,649</u>	
Alcohol Research	Nebraska Department of Health and Human Services	93.273	5U79SO013937-05	49,738	-
Alcohol Research		93.273	R25AA020818-01	14,171	-
Total CFDA 93.273				<u>63,909</u>	
Drug Abuse and Addiction Research		93.279	5 P01 DA028555-02	165,258	-
Mental Health National Research Service Award		93.282	08FMH091882A	40,208	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	59649	39,957	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283		5,158	-
Centers for Disease Control and Prevention	Region III BHS	93.283		980	-
Centers for Disease Control and Prevention	Region III BHS	93.283		3,765	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283		5,075	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283		13,244	-
Centers for Disease Control and Prevention	Children's Mercy Hospital	93.283	06-0012	7,385	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	1U58DP00197801	28,268	-
Centers for Disease Control and Prevention	Association of Maternal and Child Health Programs	93.283	2011-09-2101-32	43,125	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	45413-04	18,986	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	46691-04	42,565	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	46852-04	34,000	11,283
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	47090-04	3,025	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	48234-04	9,565	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	48398-04	71,365	-
Centers for Disease Control and Prevention		93.283	5 U14 WC000120-03S1	3,391	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	52375-04	1,232	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	5U58DP000811-05	225	-
Centers for Disease Control and Prevention	Nebraska Department of Health and Human Services	93.283	5U58DP001473-03 04	19,020	-
Centers for Disease Control and Prevention	Association for Prevention Teaching and Research	93.283	TS-1447	113,050	-
Centers for Disease Control and Prevention	Association of Public Health Laboratories	93.283	U60/CD303019	550	-
Total CFDA 93.283				<u>463,931</u>	
Advanced Nursing Education Traineeships		93.358	2A10HP18183-02-00	61,822	-
Nurse Education Practice and Retention		93.359	5 D11HP08312-05-00	350,935	-
Nurse Education Practice and Retention		93.359	5 D11HP19240-02-00	306,489	-
Nurse Education Practice and Retention		93.359	5 D11HP22188-02-00	185,898	-
Total CFDA 93.359				<u>843,322</u>	
National Center for Research Resources		93.389	08RRR024267A	458,721	-
National Center for Research Resources		93.389	3 R25 RR022707 05S2	20,032	-
National Center for Research Resources		93.389	5 P20 RR018788-08	131,448	-
National Center for Research Resources		93.389	5 R25 RR022707-05	48,778	33,009
National Center for Research Resources		93.389	8R25OD011071-02	252,348	18,750
Total CFDA 93.389				<u>911,327</u>	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Cancer Treatment Research		93.395	1 R13 CA157167-01	7,063	7,063
Cancer Research Manpower		93.398	5 T32 CA009476-21	9,160	-
Cancer Research Manpower		93.398	5 T32 CA009476-22	303,884	-
Total CFDA 93.398				313,044	
ARRA State Primary Care Offices	Nebraska Department of Health and Human Services	93.414	12763-y3	2,804	-
ARRA State Primary Care Offices	Nebraska Department of Health and Human Services	93.414	48647-04	62,637	-
Total CFDA 93.414				65,441	
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507		42,841	-
Strengthening Public Health Infrastructure	Nebraska Department of Health and Human Services	93.507	1U58CD001310-01	22,075	-
Total CFDA 93.507				64,916	
Expansion of Physician Assistant Training Program		93.514	1 T88HP20933-01-00	44,000	-
Public Health Training Centers		93.516	6UB6HP22821-01-02	381,766	-
Building Health Information Systems Capacity	Nebraska Department of Health and Human Services	93.521	11954-Y3	16,062	-
Building Health Information Systems Capacity	Nebraska Department of Health and Human Services	93.521	11956-Y3	13,684	-
Building Health Information Systems Capacity	Nebraska Department of Health and Human Services	93.521	49766-04	39,903	-
Total CFDA 93.521				69,649	
Patient Protection and Affordable Care	Douglas County Health Department	93.531		8,233	-
Patient Protection and Affordable Care	Douglas County Health Department	93.531	2012-R59	36,454	-
Total CFDA 93.531				44,687	
The Patient Protection and Affordable Care	Nebraska Department of Health and Human Services	93.548	5U58DP001473-04	1,408	-
Promoting Safe and Stable Families	Nebraska Children and Families Foundation	93.556		10,313	1,030
Child Care and Development Block Grant	Nebraska Department of Education	93.575	31158	998	-
Child Care and Development Block Grant	Nebraska Department of Education	93.575	94-2810-248-GSEG1-12	10,170	-
Total CFDA 93.575				11,168	
State Court Improvement Program	Nebraska Supreme Court	93.586		35,985	-
State Court Improvement Program	Nebraska Supreme Court	93.586		101,209	-
State Court Improvement Program	Nebraska Supreme Court	93.586		55,780	-
State Court Improvement Program	Nebraska Supreme Court	93.586		118,072	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NESCID	5,970	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NESCIP	63,737	-
Total CFDA 93.586				380,753	
Child Care Mandatory and Matching Funds	Nebraska Department of Health and Human Services	93.596		43,114	-
Disabilities Basic Support Advocacy	Nebraska Department of Health and Human Services	93.630	DD-OG-10L	2,970	-
Developmental Disabilities National Significance	Hampton University	93.631		16,766	-
Developmental Disabilities National Significance	Hampton University	93.631	12-002	15,052	-
Total CFDA 93.631				31,818	
University Centers for Excellence in Development	Association of University Centers on Diabetes	93.632	824-543	8,911	4,264
University Centers for Excellence in Development		93.632	90DD0601/05	532,286	-
University Centers for Excellence in Development		93.632	90DD0701/01	177	-
Total CFDA 93.632				541,374	
Adoption Opportunities		93.652	0G90CO104302	177,755	-
Adoption Opportunities		93.652	0G90CO104303	356,090	-
Adoption Opportunities		93.652	0G90CO104304	1,365,318	-
Total CFDA 93.652				1,899,163	
Foster Care	Nebraska Department of Health and Human Services	93.658		2,391,605	-
Foster Care	Nebraska Department of Health and Human Services	93.658		10,355	-
Foster Care	Nebraska Department of Health and Human Services	93.658		8,502	-
Foster Care	Nebraska Department of Health and Human Services	93.658		2,822	-
Foster Care	Nebraska Department of Health and Human Services	93.658		52,322	-
Foster Care	Nebraska Department of Health and Human Services	93.658		2,720	-
Foster Care	Nebraska Department of Health and Human Services	93.658		7,326	-
Total CFDA 93.658				2,475,652	
Social Services Block Grant		93.667		86,579	-

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
ARRA NIH Recovery and Research Support		93.701	3 R25 RR022707-05S1	1,722	1,586
ARRA NIH Recovery and Research Support		93.701	HHSH250200900046C	125,804	55,695
Total CFDA 93.701				127,526	
ARRA NIH NCRR Construction Support		93.702	1 C06 RR020563-01A1	1,477,892	-
ARRA NIH NCRR Construction Support		93.702	1C06RR020096-01A1	283,947	-
Total CFDA 93.702				1,761,839	
Community Services	Community Action Partnership	93.710		6,836	-
ARRA Child Care and Development	Nebraska Children and Families Foundation	93.713		44,363	-
ARRA State Grants to Promote Health Information	Nebraska Information Technology Commission	93.719	90HT0041/01	45,458	-
ARRA Prevention and Wellness	Nebraska Department of Health and Human Services	93.723		19,616	-
ARRA Prevention and Wellness Communities	Douglas County Health Department	93.724		49,726	-
ARRA Prevention and Wellness Communities	Douglas County Health Department	93.724		1,507	-
ARRA Prevention and Wellness Communities	Douglas County Health Department	93.724	1U58DP002394-01	263,509	-
Total CFDA 93.724				314,742	
Centers for Medicare and Medicaid Services	Nebraska Department of Insurance	93.779		2,500	-
Centers for Medicare and Medicaid Services	Nebraska Department of Health and Human Services	93.779		1	-
Centers for Medicare and Medicaid Services	Nebraska Department of Health and Human Services	93.779		18,698	-
Total CFDA 93.779				21,199	
Area Health Education Centers		93.824	5 U76 HP0059209	25,328	-
Allergy Immunology Transplantation Research		93.855	5 P01 AI083211-02	3,896	-
Biomedical Research and Research Training		93.859	5R25GM074089-07	194,846	60,446
Biomedical Research and Research Training		93.859	5R25GM074089-08	33,733	-
Total CFDA 93.859				228,579	
Medical Library Assistance	New York University of Medicine	93.879	5 R01 LM009538-03	4,642	-
Training in Primary Care Medicine		93.884	5 D85HP20046-02	341,939	-
Training in Primary Care Medicine		93.884	5 D88HP20111-03	234,736	-
Total CFDA 93.884				576,675	
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 767 93010	1,594	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 869 9311	76,267	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 874 93111	18,495	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 936 63012	150,708	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	BT 938 80912	106,333	-
National Bioterrorism Hospital Preparedness	Nebraska Department of Health and Human Services	93.889	U3REP090231-02-00	51,608	-
Total CFDA 93.889				405,005	
States for Operations of Offices of Rural Health	Nebraska Department of Health and Human Services	93.913	10691-Y3	11,914	-
States for Operations of Offices of Rural Health	Nebraska Department of Health and Human Services	93.913	12288-Y3	235	-
States for Operations of Offices of Rural Health	Nebraska Department of Health and Human Services	93.913	41550-04	203	-
States for Operations of Offices of Rural Health	Nebraska Department of Health and Human Services	93.913	42947-04	9,039	-
States for Operations of Offices of Rural Health	Nebraska Department of Health and Human Services	93.913	47480-04	6,925	-
Total CFDA 93.913				28,316	
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917		9,993	-
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917		2,357,741	-
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917	CARE 11-12	1,323	-
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917	FY2012	298,370	-
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917	Mental Health 2011	370	-
HIV Care Formula Grants	Nebraska Department of Health and Human Services	93.917	UNMC Dental 11-12	26,239	-
Total CFDA 93.917				2,694,036	
Early Intervention Services Respect to HIV Disease		93.918	2H76HA00529-13-00	305,985	-
Early Intervention Services Respect to HIV Disease		93.918	H76HA00529C0	396,497	-
Total CFDA 93.918				702,482	
Community Based Dental Partnership		93.924	1 T22 HA22908-01-	5,992	-
Community Based Dental Partnership		93.924	6 T22 HA21159-01-02	8,824	-
Total CFDA 93.924				14,816	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Healthy Start Initiative	Charles Drew Health Center	93.926	4 H49MC00156-05-02	42,940	-
HIV Prevention Activities Health Department	Nebraska Department of Health and Human Services	93.940		1,438	-
HIV Prevention Activities Health Department	Nebraska Department of Health and Human Services	93.940	PS10-1001	544	-
Total CFDA 93.940				1,982	
Motherhood and Infant Health Initiative	Nebraska Department of Health and Human Services	93.946		11,247	-
Motherhood and Infant Health Initiative	Nebraska Department of Health and Human Services	93.946	1U01DP003108	3,727	-
Motherhood and Infant Health Initiative		93.946	U65 DP724969-05	11,748	-
Motherhood and Infant Health Initiative		93.946	UDP002750A	381,150	-
Total CFDA 93.946				407,872	
Prevention and Treatment of Substance Abuse	Region III BHS	93.959		975	100
Prevention and Treatment of Substance Abuse	Nebraska Department of Health and Human Services	93.959	DHHSBHFY12UNL	40,110	-
Total CFDA 93.959				41,085	
Geriatric Education Centers		93.969	5D31HP08840-03-00	459	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	53334.26	4,593	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		40,743	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		81,303	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		28,290	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		4,621	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		10,907	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		9,998	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		122,951	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		244,207	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		39,626	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994		94,817	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	48309-04	254	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	BO4MC23392	130,029	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	MCH-11-08	71,930	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	MCH-12-08	176,371	-
Maternal and Child Health Services	Nebraska Department of Health and Human Services	93.994	MHCP	114,131	-
Total CFDA 93.994				1,174,771	
93 Agency Total				22,457,439	
94 Corporation for National and Community Service:					
Corporations for National Service		94.005	10LHNE001	44,654	-
AmeriCorps	Kearney Area Community Foundation	94.006		9,482	-
AmeriCorps	Kearney Area Community Foundation	94.006		5,729	-
AmeriCorps	AmeriCorps	94.006	SN-10/11-AC-12	23,700	-
AmeriCorps	AmeriCorps	94.006	SN-11/12-AC-12	149,063	-
AmeriCorps	Nebraska Volunteer Commission	94.006	SN11/12AC13	20,573	-
AmeriCorps	Nebraska Volunteer Commission	94.006	SN11PDAT12	765	-
Total CFDA 94.006				209,312	
94 Agency Total				253,966	
97 Department of Homeland Security:					
Crisis Counseling	Nebraska Department of Health and Human Services	97.032		42,384	-
Crisis Counseling	Nebraska Department of Health and Human Services	97.032	10099-Y3	33,937	-
Total CFDA 97.032				76,321	
Homeland Security	Nebraska Military Department	97.067		25,962	-
Homeland Security	Nebraska Emergency Management Agency	97.067	2010-SS-T0-0013	40,000	-
Total CFDA 97.067				65,962	
Buffer Zone Protection	Nebraska State Patrol	97.078	08-BZ-05	147,644	-
97 Agency Total				289,927	
98 Agency for International Development:					
Developing Partnerships	American Council to Education	98.012		81,066	-
Total Other				\$ 64,764,209	
Total Expenditures of Federal Awards				<u>\$ 550,038,961</u>	

See accompanying Notes to Supplemental
Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The purpose of the accompanying Supplemental Schedule of Expenditures of Federal Awards (the Schedule) is to present a detail of all programs classified by Federal grantor agency expended by the University of Nebraska (the University) for the year ended June 30, 2012. Because the Schedule presents only a selected portion of the operations of the University of Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Nebraska. For the purpose of the Schedule, Federal awards have been classified into two types:

- Direct Federal awards consisting of Federal awards and Federal student financial aid, and
- Pass-through funds received from non-Federal organizations made under Federally sponsored programs conducted by those organizations.

Catalog of Federal Domestic Assistance (CFDA) numbers are presented for those programs for which such numbers are available. Programs for which no CFDA numbers are available have been presented under the applicable caption in the Schedule showing the grantor agency number and grant identification number. Those programs without CFDA or grant numbers primarily represent pass-through funds for which such information was not available from the grantor.

The accounting principles followed by the University in each of these areas and used in preparing the accompanying Schedule are as follows:

Reporting Entity – The reporting entity for the Schedule includes the accounts for all of the divisions of the University.

Total Federal Awards – Expenditures for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions* and Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general University activities which are allocated to Federal awards under negotiated formulas, referred to as “indirect costs.” Restricted grants and contracts and other agreements are recognized when funds are expended in accordance with grant provisions.

Expenditures are recognized on the accrual basis for awards made to students and allowable administrative expenses of conducting such programs. Grants with immaterial credit balances resulting from adjustments in the normal course of business to prior year expenditures have been eliminated.

THE UNIVERSITY OF NEBRASKA

NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2012

B. STUDENT FINANCIAL AID LOAN PROGRAMS

The University administers the following Federally funded student loan programs:

	CFDA Number	Outstanding Balances at June 30, 2012	Disbursements for the Year Ended June 30, 2012
Federal Perkins Loan Program	84.038	\$ 28,502,712	\$ 3,370,216
Nursing Student Loan Program	93.364	525,865	139,600
Health Profession Student Loan Program	93.342	5,506,938	692,490

Balances and transactions relating to these programs are included in the University's basic financial statements. The four campuses of the University (UNL, UNMC, UNO, and UNK) participate in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As the University receives these funds directly, the amount (\$246,482,880) is included in the Schedule.



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REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Regents of the University of Nebraska
Lincoln, Nebraska

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2012 and 2011, which collectively comprise the University's basic financial statements and have issued our report thereon dated December 14, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technological Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, as described in our report on the University's financial statements. The financial statements of these entities were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these entities.

Internal Control Over Financial Reporting

Management of the University is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the University's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a certain deficiency in internal control over financial reporting as described in our separately issued management letter that we consider to be a significant deficiency in internal control over financial reporting: Comment Number 1 (SAP Payables Access). A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We also noted certain matters that we reported to management of the University in a separate letter dated December 14, 2012.

The University's responses to the findings identified in our audit are described in our separately issued management letter. We did not audit the University's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, Board of Regents of the University of Nebraska, others within the entity, the Nebraska Legislature, and the appropriate Federal and regulatory agencies and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

SIGNED ORIGINAL ON FILE

Lincoln, Nebraska
December 14, 2012

Mark Avery, CPA
Audit Manager



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH
MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH
OMB CIRCULAR A-133**

Board of Regents of the University of Nebraska
Lincoln, Nebraska:

Compliance

We have audited the University of Nebraska's (the University) (a component unit of the State of Nebraska) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the University's major Federal programs for the year ended June 30, 2012. The University's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

Except as discussed in the following paragraph, we conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

As described in the accompanying schedule of findings and questioned costs as Finding #12-04, we were unable to obtain sufficient documentation supporting the compliance of the University with all of the major Federal programs, regarding all direct and material compliance requirements, nor were we able to satisfy ourselves as to the University's compliance with those requirements by other auditing procedures.

In our opinion, except for the effects of such noncompliance, if any, as might have been determined had we been able to examine sufficient evidence regarding the University's compliance with the requirements of each major Federal program described in the preceding paragraph, the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2012.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as Findings #12-02 and #12-03.

Internal Control Over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2012 and 2011, which collectively comprise the University's basic financial statements and have issued our report thereon dated December 14, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University's financial statements. Our report includes a reference to other auditors. The accompanying schedule of expenditures of Federal awards, is presented for purposes of additional analysis as required by the OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Except as discussed in the following paragraph, the information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, except for the effects, if any, as might have been determined had we been able to examine sufficient evidence regarding the University's requirements described in the following paragraph, the schedule of expenditures of Federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

As described in the accompanying schedule of findings and questioned costs as Finding #12-04, we were unable to obtain sufficient documentation supporting the fair presentation of the schedule of expenditures of Federal awards, nor were we able to satisfy ourselves by other auditing procedures.

The University's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the University's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, Board of Regents of the University of Nebraska, others within the University, Federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

SIGNED ORIGINAL ON FILE

Lincoln, Nebraska
March 20, 2013

Mark Avery, CPA
Audit Manager

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Part I: Summary of Auditors' Results

- a) Type of report issued as it related to the University of Nebraska's (the University's) basic financial statements: Unqualified.
- b) A significant deficiency in internal control was disclosed by the audit of the financial statements and is included in the schedule of findings and questioned costs in Part II as Finding #12-01. This finding was not considered to be a material weakness.
- c) The audit disclosed no instances of noncompliance, which were material to the University's basic financial statements.
- d) No significant deficiencies in internal control over the major programs were disclosed by the audit.
- e) Type of report issued on compliance for major programs: Qualified – Scope Limitation.
- f) The audit disclosed audit findings, which are required to be reported in accordance with section .510(a) of OMB Circular A-133 and are included in the schedule of findings and questioned costs in Part III.
- g) The major programs were the Student Financial Aid Cluster, the ARRA State Broadband Data and Development Program, and the National Institute of Standards and Technology Construction Grant Program.
- h) Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.
- i) The University qualified as a low-risk auditee under OMB Circular A-133 Section .530.

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Part II: Findings Relating to the Basic Financial Statements Reported in Accordance with Government Auditing Standards:

Finding #12-01

SAP Payables Access

A good internal control plan includes a proper segregation of duties to ensure no one individual can process transactions from beginning to end to reduce the risk of fraud, waste, or abuse of University funds.

In Systems Applications and Products (SAP), the University's accounting system, the role "MM_AP_MAINTAIN" allows employees to enter, modify, post, and approve an invoice or payable from start to finish without a system required approval by another individual.

Invoices and payables processed in SAP are then electronically transmitted to EnterpriseOne, the State's accounting system. Payments are made from EnterpriseOne via warrant or electronic funds transfer (EFT) the following day. Individuals with both SAP "MM_AP_MAINTAIN" and EnterpriseOne access can process an invoice or payable from start to finish on SAP and then approve the actual disbursement of the payment on EnterpriseOne the following day.

SAP Access as of April 2012 was as follows for the University of Nebraska-Lincoln (UNL), University of Nebraska Medical Center (UNMC), University of Nebraska at Omaha (UNO), University of Nebraska at Kearney (UNK), and University of Nebraska Central Administration (UNCA):

	UNMC	UNO	UNK	UNL	UNCA	Total
Individuals with Access to Process a Payable from Beginning to End in SAP	19	24	6	13	7	69
From those noted above, individuals with access to Enter Transactions on EnterpriseOne	4	7	5	5	6	27

SAP Access as of October 2012 was as follows:

	UNMC	UNO	UNK	UNL	UNCA	Total
Individuals with Access to Process a Payable from Beginning to End in SAP	14	24	6	14	5	63
From those noted above, individuals with access to Enter Transactions on EnterpriseOne	3	7	5	5	5	25

This was noted as a prior year finding.

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Without adequate controls over the processing of transactions in the accounting systems, there is an increased risk of the loss or misuse of University funds.

We recommend the University review access in SAP and EnterpriseOne when it involves Invoice/Payables and revise those roles to ensure that no one employee has access to enter, approve, and post an invoice or payable from beginning to end.

Management Response: The University disagrees that this is a significant deficiency as the magnitude of a potential misstatement resulting from this deficiency is small and the reasonable possibility that controls will fail to prevent, detect and correct a misstatement is low. The audit disclosed no misstatements of this nature.

In addition, the auditor does not acknowledge improvements made that buttress other internal controls already in place including the inability of a person to enter and park an invoice. We continue to assert that with at least two people involved in the payment of a single invoice, along with budgetary and other controls, there are mitigating controls present which greatly reduce the risk of fraudulent payments.

APA Response: AICPA Auditing Standards, AU Section 325.07, states “A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.” We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards. Additionally, when evaluating the severity of the identified deficiencies in internal control, AU Section 325.08 states, “The severity of a deficiency does not depend on whether a misstatement actually occurred.”

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Part III: Findings and Questioned Costs Relating to Federal Awards:

Finding #12-02

Return of Title IV Federal Money

Program: Student Financial Aid – Special Tests

Grant Number & Year: Due to the crosscutting nature of this finding, all Student Financial Aid Cluster CFDA's open in the fiscal year ended June 30, 2012, are affected.

Federal Grantor Agency: U.S. Department of Education

Criteria: 34 CFR § 668.173(b) (July 1, 2011) states,

“In accordance with procedures established by the Secretary or FFEL Program lender, an institution returns unearned title IV, HEA program funds timely if – (1) The institution deposits or transfers the funds into the bank account it maintains under § 668.163 no later than 45 days after the date it determines that the student withdrew; (2) The institution initiates an electronic funds transfer (EFT) no later than 45 days after the date it determines that the student withdrew; (3) The institution initiates an electronic transaction, no later than 45 days after the date it determines that the student withdrew, that informs a FFEL lender to adjust the borrower’s loan account for the amount returned; or (4) The institution issues a check no later than 45 days after the date it determines that the student withdrew.”

A good internal control plan requires a documented review by a second individual to ensure the return of title IV funds calculations are performed correctly.

34 CFR § 668.22(i) states,

“Order of return of title IV funds – (1) Loans. Unearned funds returned by the institution or the student, as appropriate, in accordance with paragraph (g) or (h) of this section respectively, must be credited to outstanding balances on title IV loans made to the student or on behalf of the student for the payment period or period of enrollment for which a return of funds is required. Those funds must be credited to outstanding balances for the payment period or period of enrollment for which a return of funds is required in the following order:

- (i) Unsubsidized Federal Stafford loans.*
- (ii) Subsidized Federal Stafford loans.*
- (iii) Unsubsidized Federal Direct Stafford loans.*
- (iv) Subsidized Federal Direct Stafford loans.*
- (v) Federal Perkins loans.*

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

(vi) *Federal PLUS loans received on behalf of the student.*

(vii) *Federal Direct PLUS received on behalf of the student.”*

Condition: During testing, we noted one return of title IV form at UNMC was not correctly computed nor did the University charge back title IV funds unearned by the student.

Questioned Costs: \$4,001 known

Cause: Unknown

Context: The student's Unsubsidized Direct Loan of \$3,985 and Subsidized Direct Loan of \$4,229 amounts were transposed on the return of title IV funds calculation sheet causing the incorrect return amount of each type of loan. The student withdrew on October 14, 2011; however, the total charge back amount of \$4,001 was not applied to the student's account until June 19, 2012, when the auditor brought this to the University's attention. The student error rate was 2.5% (1/40). The total population of 1,025 students who withdrew or dropped out multiplied by the student error rate projects 26 students with errors. The sample population of \$37,779 tested divided by the 40 students tested yields an average return per student of \$944. This estimates the potential dollars at risk to be \$24,544 (26 students multiplied by \$944).

Effect: When return of title IV funds are not correctly applied to the proper loan, the University is not in compliance with Federal requirements.

When the return of title IV funds calculations are not performed timely and the funds are not returned in the required timeframe, the University is not in compliance with Federal requirements.

Recommendation: We recommend UNMC ensure all return of title IV funds calculations are performed within the required timeframe and all applicable title IV funds are returned within the required timeframe. We recommend UNMC ensure title IV funds are properly charged back to the appropriate loan.

Management Response: The APA was not engaged by the Board to perform the A-133 audit. The University trusts that the APA has, as required by auditing standards, communicated such matters to KPMG for their consideration in reporting on the University's June 30, 2012 A-133 audit.

Corrective Action Plan:

Contact:

Anticipated Completed Date:

APA Response: While the University informed the APA that they elected to enter into a contract with a separate CPA firm to perform an additional A-133 audit for the fiscal year ended June 30, 2012; the University also indicated they would fully cooperate with the APA's examination pursuant to Nebraska Law.

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Furthermore, OMB Circular A-133 § 315(a) states, “The auditee shall also prepare a corrective action plan for current year audit findings.” Section 315(c) additionally states,

“At the completion of the audit, the auditee shall prepare a corrective action plan to address each audit finding included in the current year auditor’s reports. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons.”

While the University was asked by the APA to provide a corrective action plan in this manner, the University chose not to comply.

Finding #12-03

Nebraska Business Development Center Unallowable Costs

Program: CFDA 11.611 - Manufacturing Extension Partnership (MEP) - Allowability
Grant Number and Year: #70NANB10H140 (FFY 2012)

Federal Grantor Agency: U.S. Department of Commerce

Criteria: OMB Circular A-133 § 300 states,

“The auditee shall...(b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

OMB Circular A-21 § C(2)(b) requires costs charged to Federal programs “must be allocable to sponsored agreements under the principles and methods provided herein.”

Condition: During follow-up of an internal audit review, it was determined UNO Nebraska Business Development Center had \$57,053 of potential questioned costs regarding expenditures of the MEP grant.

Questioned Costs: Unknown

Cause: Unknown

Context: It was determined that staff may have had their time improperly certified on the MEP grant and that payroll transfers against this grant may have been improperly made. While the MEP grant allows for a wide range of activities, the focus of the grant is on manufacturing. It appears the staff members were performing duties with non-manufacturing clients, but their time was being charged against the MEP grant. The grant for FY 2012 did not specifically list out items that were not allowed, so per the decision of the Program Director the activities of the staff

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

were indirectly related to the MEP program. The new grant for FY 2013, specifically lists the following as allowable “Supporting SME (small- and medium-sized enterprises) manufacturers and processors through training assistance to enhance supply chain effectiveness, workforce development, new product ideation, marketing, green network development and SBIR/STTR development” which UNO has interpreted to support MEP related activities for non-manufacturing.

UNO is reimbursed with Federal dollars from the pass-through entity of the Nebraska Department of Economic Development (DED) based on total expenditures of the MEP program. It appears the Nebraska DED reimbursed UNO \$57,053 with Federal MEP dollars that were related to activities for non-manufacturing activity.

UNO sought but did not receive clarification from the Nebraska DED. The University also sought clarification from the National Institute of Standards and Technology (NIST), an office of the U.S. Department of Commerce, regarding activities which may not be considered manufacturing centered. NIST declined to take a position.

Effect: The University may be in noncompliance with Federal regulations, which could result in unallowable costs charged and Federal sanctions.

Recommendation: We recommend UNO obtain resolution from the Federal agency, NIST, and the Nebraska DED, to resolve the issue regarding whether the expenditures were allowable or unallowable.

Management Response: The APA was not engaged by the Board to perform the A-133 audit.

The findings hereunder were discovered by UNO management and reported to funding agencies. The University disclosed this matter to the APA as part of their financial statement audit. The University also disclosed this matter to KPMG for their consideration in reporting on the University's June 30, 2012 A-133 audit.

UNO management has worked very pro-actively with funding agencies to resolve issues involved in this matter. UNO requested opinions from both the Nebraska Department of Economic Development (DED) and the National Institute of Standards and Technology (NIST). Neither agency has provided an official response. The DED requested a corrective action plan which was provided on November 1, 2012. A follow-up request is pending. UNO's internal auditor has also corresponded with NIST seeking guidance. If requested by NIST or the DED, UNO will refund the questionable expenses.

Corrective Action Plan:

Contact:

Anticipated Completion Date:

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

APA Response: While the University informed the APA that they elected to enter into a contract with a separate CPA firm to perform an additional A-133 audit for the fiscal year ended June 30, 2012; the University also indicated they would fully cooperate with the APA's examination pursuant to Nebraska Law.

Furthermore, OMB Circular A-133 § 315(a) states, "The auditee shall also prepare a corrective action plan for current year audit findings." Section 315(c) additionally states,

"At the completion of the audit, the auditee shall prepare a corrective action plan to address each audit finding included in the current year auditor's reports. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons."

While the University was asked by the APA to provide a corrective action plan in this manner, the University chose not to comply.

Finding #12-04

Management Representations

Program: Various including Student Financial Aid Cluster; ARRA State Broadband Data and Development Program; National Institute of Standards and Technology Construction Grant Program; Due to the cross cutting nature of this finding all major Federal programs are impacted – All direct and material compliance requirements for each major Federal program including: Allowability, Cash Management, Davis Bacon, Eligibility, Matching, Period of Availability, Procurement/Suspension Debarment, Reporting, and Special Tests and Provision

Grant Number & Year: Various

Federal Grantor Agency: U.S. Department of Education; U.S. Department of Commerce

Criteria: OMB Circular A-133 § 200(b) states, "Non-Federal entities that expend \$300,000 (\$500,000 for fiscal years ending after December 31, 2003) or more in a year in Federal awards shall have a single audit conducted in accordance with § .500." OMB Circular A-133 § .500 requires audits be performed in accordance with Generally Accepted Government Auditing Standards.

Per Section (AU) 801.23 of the Auditing Standards promulgated by the American Institute of CPAs,

"The auditor should request from management written representations that are tailored to the entity and the governmental audit requirement: ..."

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Per AICPA Audit Guide – Government Auditing Standards and Circular A-133 Audits, paragraph 10.72,

“The auditor should consider obtaining the following written representations, which include those identified in AU section 801, as well as additional representations specific to Circular A-133: ...”

The following are some of the representations identified in paragraph 10.72:

- *“Management is responsible for complying, and has complied, with the requirements of Circular A-133. ...”*
- *Management is responsible for understanding and complying with the requirements of laws, regulations, and the provisions of contracts and grant agreements related to each of its federal programs. ...*
- *Management believes that the auditee has complied with the direct and material compliance requirements...*
- *Management has charged cost to federal awards in accordance with applicable cost principles. ...”*

Per AICPA Audit Guide – Government Auditing Standards and Circular A-133 Audits, paragraph 7.16,

“Representations should be obtained from management with regard to the schedule of expenditures of federal awards ...”

The following are some of the representations identified in paragraph 7.16:

- *“[T]hat management acknowledges and understands its responsibility for the presentation of the schedule of expenditures of federal awards in accordance with Circular A-133;....”*
- *[T]hat management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with Circular A-133;...”*

Condition: The University declined to provide management representations related to Federal awards and to the Schedule of Expenditures of Federal Awards (SEFA).

Questioned Costs: Unknown

Context: The Auditor of Public Accounts (APA) communicated with the University in April 2012, that the APA would be conducting the University’s basic financial statement audit as well as the Single audit for the fiscal year ended June 30, 2012. Upon completion of audit work for the basic financial statement audit, the University provided appropriate management representations to support the APA’s work on the basic financial statements. Throughout the

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Single audit process the University provided the APA with the requested information regarding major Federal program audit work and also provided a SEFA and related footnotes to the SEFA. Upon the APA reaching the conclusion of their work on the Single audit, the APA requested the University make the appropriate additional management representations for Federal awards and the SEFA. The University declined to make those representations, even after numerous requests by the APA.

Cause: Unknown

Effect: A lack of representations made by management to the auditor, could result in various compliance and SEFA presentation issues known by management, and not reported to the auditor for their audit reporting consideration, resulting in reporting qualifications in accordance with auditing standards.

Recommendation: We recommend the University provide the applicable management representations to the auditor related to Federal awards and the SEFA.

Management Response: The Audit Committee of the Board of Regents informed the Auditor of Public Accounts (APA) in the audit planning meeting of April, 2012 that KPMG was being retained to perform the Single Audit for the year ended June 30, 2012. This discussion was followed up by a letter to the APA from the audit committee chair stating the same. The APA was also furnished with an attorney general's opinion confirming the University's right to select an independent auditor. As such, the objective of such a duplicative undertaking was unclear to management of the University and is therefore deemed to be solely for his own purposes. We have provided the APA with a copy of the representation letter furnished to KPMG at the completion of the June 30, 2012 A-133 engagement.

Corrective Action Plan:

Contact:

Anticipated Completion Date:

APA Response: While the University informed the APA that they elected to enter into a contract with a separate CPA firm to perform an additional A-133 audit for the fiscal year ended June 30, 2012; the University also indicated they would fully cooperate with the APA's examination pursuant to Nebraska Law. The University provided the APA with a SEFA, related footnotes to the SEFA, and requested information regarding major Federal programs audited by the APA; however, declined to provide management representations concerning these items.

Cooperation would include providing management representations concerning; compliance with compliance requirements, the identification and completeness of Federal programs, identification of known instances of noncompliance, as well as representations related to the Schedule of Expenditures of Federal Awards.

THE UNIVERSITY OF NEBRASKA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2012

Furthermore, OMB Circular A-133 § 315(a) states, “The auditee shall also prepare a corrective action plan for current year audit findings.” Section 315(c) additionally states,

“At the completion of the audit, the auditee shall prepare a corrective action plan to address each audit finding included in the current year auditor’s reports. The corrective action plan shall provide the name(s) of the contact person(s) responsible for corrective action, the corrective action planned, and the anticipated completion date. If the auditee does not agree with the audit findings or believes corrective action is not required, then the corrective action plan shall include an explanation and specific reasons.”

While the University was asked by the APA to provide a corrective action plan in this manner, the University chose not to comply.

THE UNIVERSITY OF NEBRASKA

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2012**

<u>Finding Number</u>	<u>Catalog Number</u>	<u>Grant/Finding</u>	<u>University Response Status of Finding</u>	<u>Auditor Comments/ Current Finding</u>
11-04	All Student Financial Aid Cluster CFDAs	Student Financial Aid Cluster / Allowability	The corrective action plan is complete.	No current finding
11-05	All Student Financial Aid Cluster CFDAs	Student Financial Aid Cluster / Allowability	The corrective action plan is complete.	No current finding
11-06	All Student Financial Aid Cluster CFDAs	Student Financial Aid Cluster / Special Tests	The corrective action plan is complete.	No current finding