

The University of Nebraska
(A Component Unit of the State of
Nebraska)

*Financial Statements and Reports Required
by Government Auditing Standards and
OMB Circular A-133 for the Year Ended June 30,
2003 and Independent Auditors' Reports*

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

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INDEPENDENT AUDITORS' REPORT

Board of Regents of the University of Nebraska and the
Auditor of Public Accounts of the State of Nebraska
Lincoln, Nebraska

We have audited the accompanying statements of net assets of the University of Nebraska (the "University") (a component unit of the State of Nebraska) as of June 30, 2003 and 2002 and the related statements of revenues, expenses and changes in net assets and cash flows for the years then ended. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes 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, such financial statements present fairly, in all material respects, the financial position of the University, as of June 30, 2003 and 2002, and the changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Management's discussion and analysis on pages 3 - 11 is not a required part of the basic financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This supplementary information is the responsibility of the University's management. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of basic financial statements. This schedule is the responsibility of the management of the University. Such information has been subjected to the auditing procedures applied in our audit of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2003, on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The image shows a handwritten signature in black ink that reads "Deloitte & Touche LLP". The signature is written in a cursive, flowing style.

November 17, 2003
Lincoln, Nebraska

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2003 AND 2002 (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 year ended June 30, 2003. 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 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 statements for the University of Nebraska include five blended entities, those being the University of Nebraska Facilities Corporation (UNFC), the University Medical Associates (UMA), UNEMed, the University of Nebraska Dental Associates (UDA), and the Nebraska Utility Corporation (NUCorp). Additional information regarding these entities is described in the footnotes to the statements.

In the fall of 2002, the University's enrollment (head count) was approximately 47,000 on the four campuses. Fall enrollments have increased 3.4% during the period ended 1998-2002. This increase occurred primarily at the UNO and UNL campuses, which reflect 8.9% and 2.6% increases, respectively, for the same five year period. The number of students enrolled in graduate and professional programs was 11,137 representing 24% of the student body, reflecting the University's commitment to its increasing prominence as a major research institution.

Campus	Student Enrollment				
	1998	1999	Fall Semester		
	2000	2001	2002		
UNL	22,408	22,142	22,268	22,764	22,988
UNMC	2,599	2,590	2,695	2,724	2,819
UNO	13,274	13,264	13,479	14,143	14,451
UNK	6,849	6,780	6,506	6,426	6,395
Total	<u>45,130</u>	<u>44,776</u>	<u>44,948</u>	<u>46,057</u>	<u>46,653</u>

Financial and Operating Highlights

- **Growth in Net Assets.** Net assets of the University grew by approximately 3.6% indicating continued efforts to improve the University's financial position. A growth of 19% in unrestricted net assets is attributable to several factors. The University aggressively managed its budget to conserve resources to cash flow state budget cuts. Net additions to Trusted Insurance programs and other budget savings were augmented by increases in the unrestricted balances of blended entities. Unrestricted net assets represent about two months of total operating expenses before depreciation and health and other insurance claims. Maintenance of a prudent level of reserves is key to the long-term success of the University.
- **New Capital Construction.** Several capital construction projects were completed during the year including the UNL Othmer Hall Chemical Engineering Facility for \$22 million, the UNMC Emile Street Parking Garage for \$17 million, and the new UNL Teachers College Hall for \$9 million. The Ross Film Theatre and Visitors Center was completed for \$9 million making it an attractive entrance to the UNL campus. The Teacher's College Hall project was funded by University's LB 1100 deferred maintenance initiative, while the other three projects result from private sources emanating from fund-raising.
- **Increase in Federal Grants and Contracts.** Revenues from federal grants and contracts rose 8% over the prior year. Growth in federal funding is a high priority and fuels other successes in recruitment and retention of high performing students and faculty.
- **Enrollment Remains Steady.** Enrollment, both in terms of headcount and full-time equivalents, remains steady in spite of demographic shifts in Nebraska.
- **Bond Refunding Transactions.** The University took advantage of low interest rates during the year and refinanced three revenue bond issues by issuing refunding bonds totaling \$30 million. The combined effect of issuing the refunding bonds will reduce total debt service payments by \$3 million, resulting in an economic gain of \$2 million.

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 Governmental Accounting Standards Board (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.

Statements of Net Assets. The Statements of Net Assets include 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 is 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: 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: funds externally restricted by creditors, grantors or contributors and includes grant and research funds, student loan programs, and funds for plant construction and debt service on bond obligations.
 - Nonexpendable: permanent endowments and an investment in joint venture.
- Unrestricted net assets: comprised of balances designated as quasi endowments by the Board of Regents of \$26 million, healthcare blended entities of \$52 million, and the balance representing designated departmental balances and funds for encumbrances and working capital.

Statements of Revenues, Expenses, and Changes in Net Assets. The Statements of Revenues, Expenses, and Changes in Net Assets disclose the revenues and expenses of the University on a comparative basis. 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, 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 statements of revenues and expenses and negative cash flows from operations in the statements 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.

Statements of Cash Flows. The Statements of Cash Flows provide 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 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 period.

Condensed Financial Statements and Analysis

Condensed Statements of Net Assets

	June 30,	
	2003	2002
Assets:		
Current assets	\$ 560,853	\$ 539,533
Non-current assets	<u>1,313,951</u>	<u>1,271,808</u>
Total assets	<u>1,874,804</u>	<u>1,811,341</u>
Liabilities:		
Current liabilities	166,096	170,245
Non-current liabilities	<u>307,240</u>	<u>288,553</u>
Total liabilities	<u>473,336</u>	<u>458,798</u>
Net Assets:		
Invested in capital assets, net of related debt	628,781	607,793
Restricted:		
Nonexpendable:		
Permanent endowment	145,297	139,323
Investment in joint venture	131,516	119,645
Expendable:		
Externally restricted funds	109,879	101,846
Loan funds	40,914	39,775
Plant construction	81,423	116,274
Debt service	60,041	56,593
Unrestricted	<u>203,617</u>	<u>171,294</u>
Total net assets	<u>\$ 1,401,468</u>	<u>\$ 1,352,543</u>

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

	Year Ended June 30,	
	2003	2002
Operating revenues	\$ 761,628	\$ 692,074
Operating expenses	<u>1,219,153</u>	<u>1,148,265</u>
Operating loss	(457,525)	(456,191)
Non-operating revenues, net	<u>480,075</u>	<u>440,036</u>
Income (loss) before other revenues, expenses, gains or losses	22,550	(16,155)
Other revenues, expenses, gains or losses	<u>41,947</u>	<u>37,797</u>
Increase in net assets before change in accounting principle	64,497	21,642
Cumulative effect of a change in accounting principle	<u>(15,572)</u>	<u>-</u>
Increase in net assets	48,925	21,642
Net assets, beginning of year	<u>1,352,543</u>	<u>1,330,901</u>
Net assets, end of year	<u>\$ 1,401,468</u>	<u>\$ 1,352,543</u>

Analysis of Financial Position. Cash and cash equivalents represent the preponderance of current assets of the University. Unrestricted cash and cash equivalents grew during the year from \$169 million to \$177 million. Most of this change in cash reflects a concerted effort to decrease fiscal 2002-2003 spending by deans, directors and administrative personnel to cover budget cuts. Restricted cash increases represent unspent but committed bond proceeds on deposit with trustees.

Non-current assets of the University are dominated by the University's investment in physical plant. At June 30, 2003, the University had approximately \$923 million invested in capital assets, net of accumulated depreciation of \$473 million. Net investment in physical plant grew primarily from the Lincoln campus' Othmer Hall and Teacher's College coming on-line, along with the Emile Street parking garage at UNMC. For fiscal 2003, the University's capital assets increase of \$32 million consists of net capital additions of \$85 million less depreciation of \$53 million. This enhancement of facilities is largely due to the University's ability to gain private support in creating new classrooms, research and support facilities.

Unrestricted net assets grew from \$171 million in 2002 to \$204 million in fiscal 2003. This is primarily due to the change in cash discussed earlier in this section along with a conscious effort by management to increase self-insurance reserves. These insurance reserves are considered by accounting definition to be part of "unrestricted" funds along with other amounts attributable to University quasi endowments (\$26 million) and the capital of University Medical Associates (\$52 million), the practice plan group operating at the University of Nebraska Medical Center.

Analysis of Operations – Overview. The University generated \$762 million of operating revenues during 2003 compared with \$692 million during 2002, while operating expenses increased to \$1,219 million for 2003 compared to \$1,148 million incurred during 2002. The corresponding operating loss increased to \$458 million in 2003 compared to \$456 million in 2002. 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.

The Nebraska Legislature provided \$412 million in appropriations for 2003 toward the operating loss to support academic programs and general operating expenses. The University, in conjunction with the University of Nebraska Foundation, generated gifts amounting to approximately \$75 million and other non-operating revenues and expenses which netted an overall increase in net assets of about \$49 million.

	Year Ended June 30,		Percent of Total	Increase (Decrease) from Prior Year	
	2003	2002		Dollars	Percent
Operating revenues:					
Tuition and fees (net of scholarship allowances \$39,350 and \$32,744)	\$149,792	\$137,550	19.67 %	\$12,242	8.90 %
Federal grants and contracts-restricted	209,117	192,189	27.46 %	16,928	8.81 %
State and local grants and contracts - restricted	25,621	25,648	3.36 %	(27)	(0.11)%
Private grants and contracts - restricted	76,063	73,697	9.99 %	2,366	3.21 %
Sales and services of educational activities	38,380	37,684	5.04 %	696	1.85 %
Sales and services of health care entities	95,459	78,207	12.53 %	17,252	22.06 %
Sales and services of auxiliary operations	97,280	88,956	12.77 %	8,324	9.36 %
Sales and services of auxiliary segments (net of scholarship allowances of \$4,692 and \$4,589)	50,306	46,390	6.61 %	3,916	8.44 %
Other operating revenues	19,610	11,753	2.57 %	7,857	66.85 %
Total operating revenues	<u>\$761,628</u>	<u>\$692,074</u>	<u>100.00 %</u>	<u>\$69,554</u>	<u>10.05 %</u>

Revenues. The University's operating revenues increased in fiscal 2003 by 10% or \$70 million compared to 2002. Most of the revenue sources showed increases from the prior year.

- One of the largest increases in revenue dollars was realized in Federal grants and contracts. The 9% increase is attributable primarily to University of Nebraska-Lincoln's grant awards from several Federal Agencies including the Department of Health and Human Services, National Science Foundation, and the Department of Defense for the Nebraska Redox Biology Center, protein interaction research, and biological weapons antibodies.
- Tuition and fees, net of scholarship allowances, increased by over \$12 million dollars or 9%. The Board of Regents approved an increase in tuition of 10% for resident students in the fall of 2002. This increase and a steady enrollment contributed to the overall increase. Campuses provided additional scholarship allowances of almost \$7 million dollars or 9%, bringing the net increase in tuition from ten percent down to nine percent.
- A significant increase was realized in private gifts, grants, and contracts amounting to \$2 million. The University of Nebraska Medical Center received increases from private sources and bequests to fund research in cancer and HIV related diseases. All campuses of the University received additional support from the University of Nebraska Foundation. The Foundation is a key partner in the University's continued drive to excellence.
- Sales and services of health care entities increased by \$17 million. The University of Nebraska Medical Center added 20 new clinic locations to better serve patient needs with a corresponding increase in patient revenues and related expenses.
- Auxiliary operations revenues increased by over 9%, indicating strong support by the University community for student unions and food service. University of Nebraska-Lincoln residence halls experienced a strong demand for housing. Athletic revenues also experienced growth through support for athletics at University of Nebraska-Lincoln and Division I hockey at the University of Nebraska at Omaha.

	<u>Year Ended June 30,</u>		<u>Percent of Total</u>	<u>Increase (Decrease) from Prior Year</u>	
	<u>2003</u>	<u>2002</u>		<u>Dollars</u>	<u>Percent</u>
Operating expenses:					
Salaries and wages	\$ 612,515	\$ 592,561	50.24 %	\$19,954	3.37 %
Benefits	144,982	133,796	11.89 %	11,186	8.36 %
Total compensation and benefits	<u>757,497</u>	<u>726,357</u>	62.13 %	<u>31,140</u>	<u>4.29 %</u>
Supplies and materials	179,262	157,914	14.70 %	21,348	13.52 %
Contractual services	57,344	59,737	4.70 %	(2,393)	(4.00)%
Repairs and maintenance	45,691	46,292	3.75 %	(601)	(1.30)%
Utilities	23,494	22,104	1.93 %	1,390	6.29 %
Communications	13,828	13,941	1.14 %	(113)	(0.81)%
Depreciation	53,182	40,266	4.36 %	12,916	32.08 %
Scholarships and fellowships	<u>88,855</u>	<u>81,654</u>	<u>7.29 %</u>	<u>7,201</u>	<u>8.82 %</u>
Total operating expenses	<u>\$ 1,219,153</u>	<u>\$ 1,148,265</u>	<u>100.00 %</u>	<u>\$70,888</u>	<u>6.17 %</u>

Expenses. Operating expenses were \$1,219 million for the 2003 fiscal year, an increase of 6% compared to 2002. Changes in the major expense classifications follow.

- Salaries and wages and benefits accounted for the largest increase in expense, not surprising when personal services expenses amounts to 62% of the total. Faculty salary and benefits increases averaged 4.3% with additional amounts budgeted for excellence and instructional work load salaries.
- Supplies and materials increased by 14% reflecting increased activity in Federal research grants, growth in the activities of clinics and blended health care entities associated with the University of Nebraska Medical Center, and increases in the cost of materials purchased.
- A portion of the increase in depreciation expense is attributable to the University of Nebraska-Lincoln adopting the componentized method of depreciation of buildings, and additions to capital assets of completed building projects and equipment purchases university-wide, which is a preferred method under accounting principles generally accepted in the United States of America. The cumulative effect of this change is shown as a change in accounting principle in the financial statements. This change was made as Federal regulations require the same methods be used for financial and Federal costing purposes.

Non-Operating Revenues (Expenses). Non-operating revenues (expenses) increased 9%, or \$40 million, net during 2003 compared with 2002. The largest change was an increase in fair value of investments of \$12 million compared to a decrease of \$20 million in the prior year.

The University of Nebraska Medical Center and the University of Nebraska at Omaha garnered gifts from several sources for capital improvements. UNMC received \$1.2 million in funding from the Hatie B. Munroe Foundation for the renovation of Munroe-Meyer Institute located on the campus.

The University recorded equity in earnings of the Nebraska Medical Center joint venture for 2003 amounting to \$15 million compared to a loss of \$1 million for 2002.

The University was initially slated to receive a 6.7% increase in appropriation for fiscal 2003 at the beginning of the 2001-2003 biennium, but the increase was subsequently reduced to a 1.2% increase by the Nebraska Legislature.

Debt Activity

New Indebtedness. The University, through related entities, had two bond issues that were successfully marketed during the year ended June 30, 2003.

The larger of these issues is the University of Nebraska-Lincoln Student Fees and Facilities Bonds, Series 2003. The bond proceeds of \$30 million will be used to finance the cost of constructing, equipping, and furnishing suite-style residential housing for approximately 468 students at the UNL campus. The residence hall will have two or four bedroom suites with single occupancy bedrooms and bathroom facilities within each suite. Common room areas will provide space for socialization and study.

The second issue was made under the University of Nebraska Facilities Corporation, Series 2003 Bonds (The Alexander Building Project.) The bond proceeds financed the acquisition and renovation of the Alexander Building near the University of Nebraska-Lincoln campus. University administrative and academic offices will occupy the newly renovated space.

Refunding Transactions. On August 30, 2002, the Board authorized the issuance of \$15.8 million of Series 2002 Revenue Refunding Bonds (University of Nebraska–Lincoln Student Fees and Facilities Bonds) dated November 26, 2002. On November 26, 2002 the University deposited \$16.3 million into an irrevocable trust with an escrow agent to refund the UNL Student Fees and Facilities Bonds, Series 1995 and Series 1996. As a result, the refunded bonds are considered defeased and the liability has been removed from the statement of net assets. The refunding reduced total debt service payments by \$1.4 million and resulted in an economic gain of approximately \$1 million.

On October 11, 2002, the Board authorized the issuance of \$5.8 million of Series 2003 Revenue Refunding Bonds (University of Nebraska at Omaha Student Center Project) dated May 15, 2003. On May 15, 2003, the University deposited \$6.4 million into an irrevocable trust with an escrow agent to advance refund the UNO Student Center Revenue Bonds Series 1993. As a result, the refunded bonds are considered defeased and the liability has been removed from the statement of net assets. The refunding reduced total debt service payments by \$900,000 and resulted in an economic gain of \$500,000.

On October 11, 2002, the Board authorized the issuance of \$8.8 million of Series 2003 Revenue Refunding Bonds (University of Nebraska–Lincoln Parking Project) dated June 1, 2003. On June 2, 2003, the University deposited \$8.8 million into an irrevocable trust with an escrow agent to refund the UNL Parking Revenue Bonds Series 1995 and Series 1996. The bonds were called on June 1, 2003. As a result, the refunded bonds are considered defeased and the liability has been removed from the statement of net assets. The refunding reduced total debt service payments and produced an economic gain of \$800,000.

The University continues to have a positive debt profile, with scheduled debt service for 2003 of \$26 million representing 2.2% of 2003 operating expenses.

Economic Outlook and Subsequent Events That Will Affect the Future

The State of Nebraska, like the majority of other states, continues to face challenges in climbing out of the current economic downturn. Nebraska, as a rule, tends to lag in and out of economic cycles. By the same token, the cycles tend to be less pronounced versus other states. The State's challenges, in turn, impact the University. The University received an appropriation increase for the year ended June 30, 2003 of 1.2%, after experiencing several budget reductions since the beginning of the biennium. The reductions in appropriations have been managed through a number of measures:

- **Tuition Increases.** Increases of 10% were implemented for 2002 and 10% for residents and 15% for nonresidents were implemented for 2003. Even though these percentages are large at face, they compare to increases in peer institutions that, for the same time frame, ranged from 14-22%. Management believes its tuition pricing remains attractive relative to peer institutions of similar quality. True to its roots of being a land grant university, the Board of Regents and management continue to be sensitive to accessibility issues when addressing tuition issues by increasing scholarships and grants-in-aid.
- **Steady Enrollment.** Student enrollment and credit hours remain steady on an overall basis. Recruitment continues to be a high priority and enrollment growth will help the University to continue to diversify its revenue streams away from State dependence.
- **Research Successes.** Continued success in gaining grants and contracts in strategic areas of research complement the effort to diversify revenue sources. This effort has the added benefit of aiding in attracting and retaining top faculty and students.

- ***Fundraising Successes.*** The University of Nebraska Foundation continues to enjoy fundraising success and provided \$67 million in support to the University to fund scholarships, faculty support, and capital projects.

The State will likely have growth at less than historical levels over the next two to three years. The State must re-examine revenue sources and funding priorities in light of pressures created by rapidly burgeoning costs in areas other than higher education.

Management of the University believes that a strong university and support for higher education is the highest priority in creating long-term growth for the State. Through our role as Nebraska's dominant four-year institution, through our leadership in research, and through our continued outreach and engagement efforts, the University of Nebraska has been, and will continue to be, a strong economic driver and a valuable resource for the State of Nebraska.

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

STATEMENTS OF NET ASSETS
JUNE 30, 2003 AND 2002
(Thousands)

ASSETS	2003	2002
CURRENT ASSETS:		
Cash and cash equivalents	\$ 176,689	\$ 168,810
Cash and cash equivalents - restricted	237,453	208,960
Investments	33,871	45,158
Accounts receivable and unbilled charges, net	92,836	95,915
Loans to students	6,079	5,956
Other current assets	<u>13,925</u>	<u>14,734</u>
Total current assets	<u>560,853</u>	<u>539,533</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	945	332
Investments	200,144	219,113
Investment in joint venture	131,516	119,645
Loans to students, net of current portion	28,822	28,760
Capital assets, net of accumulated depreciation	922,617	880,535
Other non-current assets	<u>29,907</u>	<u>23,423</u>
Total non-current assets	<u>1,313,951</u>	<u>1,271,808</u>
Total assets	<u>1,874,804</u>	<u>1,811,341</u>
LIABILITIES		
CURRENT LIABILITIES:		
Accounts payable	44,963	50,224
Accrued salaries, wages and post-retirement benefits	25,539	24,546
Accrued compensated absences	8,712	8,659
Bond obligations payable	12,460	11,605
Capital lease obligations	3,204	2,729
Deferred revenues and credits	60,947	60,795
Health and other insurance claims	<u>10,271</u>	<u>11,687</u>
Total current liabilities	<u>166,096</u>	<u>170,245</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	421	240
Accrued compensated absences, net of current portion	28,564	27,906
Bond obligations payable, net of current portion	240,675	224,960
Capital lease obligations, net of current portion	31,879	30,091
Deferred revenues and credits, net of current portion	<u>5,701</u>	<u>5,356</u>
Total non-current liabilities	<u>307,240</u>	<u>288,553</u>
Total liabilities	<u>473,336</u>	<u>458,798</u>
NET ASSETS:		
Invested in capital assets, net of related debt	628,781	607,793
Restricted for:		
Nonexpendable:		
Permanent endowment	145,297	139,323
Investment in joint venture	131,516	119,645
Expendable:		
Externally restricted funds	109,879	101,846
Loan funds	40,914	39,775
Plant construction	81,423	116,274
Debt service	60,041	56,593
Unrestricted	<u>203,617</u>	<u>171,294</u>
Total net assets	<u>\$1,401,468</u>	<u>\$1,352,543</u>

See notes to financial statements.

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

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002
(Thousands)

	2003	2002
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances of \$39,350 and \$32,744)	\$ 149,792	\$ 137,550
Federal grants and contracts-restricted	209,117	192,189
State and local grants and contracts - restricted	25,621	25,648
Private grants and contracts - restricted	76,063	73,697
Sales and services of educational activities	38,380	37,684
Sales and services of health care entities	95,459	78,207
Sales and services of auxiliary operations	97,280	88,956
Sales and services of auxiliary segments (net of scholarship allowances of \$4,692 and \$4,589)	50,306	46,390
Other operating revenues	<u>19,610</u>	<u>11,753</u>
Total operating revenues	<u>761,628</u>	<u>692,074</u>
OPERATING EXPENSES:		
Salaries and wages	612,515	592,561
Benefits	<u>144,982</u>	<u>133,796</u>
Total compensation and benefits	757,497	726,357
Supplies and materials	179,262	157,914
Contractual services	57,344	59,737
Repairs and maintenance	45,691	46,292
Utilities	23,494	22,104
Communications	13,828	13,941
Depreciation	53,182	40,266
Scholarships and fellowships	<u>88,855</u>	<u>81,654</u>
Total operating expenses	<u>1,219,153</u>	<u>1,148,265</u>
OPERATING LOSS	<u>(457,525)</u>	<u>(456,191)</u>
NON-OPERATING REVENUES (EXPENSES):		
State of Nebraska noncapital appropriations	412,395	410,163
Gifts	47,506	42,378
Investment income (net of investment management fees of \$135 and \$143)	3,275	16,663
Increase (decrease) in fair value of investments	12,454	(20,087)
Interest income on loans receivable	631	673
Interest expense on bond obligations	(11,057)	(8,655)
Equity in joint venture	<u>14,871</u>	<u>(1,099)</u>
Net non-operating revenues	<u>480,075</u>	<u>440,036</u>
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS OR LOSSES	22,550	(16,155)
OTHER REVENUES, EXPENSES, GAINS OR LOSSES:		
State of Nebraska capital appropriations	9,607	11,776
Capital grants and gifts	27,075	33,322
US Government advances	663	642
Additions to permanent endowments	6,944	1,078
Loss on disposal of plant assets	<u>(2,342)</u>	<u>(9,021)</u>
Net other revenues, expenses, gains or losses	<u>41,947</u>	<u>37,797</u>
INCREASE IN NET ASSETS BEFORE CHANGE IN ACCOUNTING PRINCIPLE	64,497	21,642
CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING PRINCIPLE	<u>(15,572)</u>	<u>-</u>
INCREASE IN NET ASSETS	48,925	21,642
NET ASSETS:		
Net assets, beginning of year	<u>1,352,543</u>	<u>1,330,901</u>
Net assets, end of year	<u>\$1,401,468</u>	<u>\$1,352,543</u>

See notes to financial statements.

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

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002
(Thousands)

	2003	2002
CASH FLOWS FROM OPERATING ACTIVITIES:		
Grants and contracts	\$ 311,155	\$ 292,182
Tuition and fees	150,422	137,599
Sales and services of health care entities	93,784	85,595
Sales and services of auxiliary operations	95,977	82,499
Sales and services of auxiliary segments	50,214	44,078
Sales and services of educational activities	36,435	39,876
Other receipts	18,200	12,204
Student loans collected	8,073	9,932
Payments to employees	(755,612)	(677,793)
Payments to vendors	(327,450)	(350,550)
Scholarships paid to students	(88,855)	(81,572)
Student loans issued	(8,338)	(10,301)
Other payments	(866)	-
Net cash flows from operating activities	<u>(416,861)</u>	<u>(416,251)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
State of Nebraska noncapital appropriations	413,118	409,873
Private gifts and grants for operating use	49,782	38,516
Private gifts and bequests for endowment use	6,944	1,078
Net cash flows from noncapital financing activities	<u>469,844</u>	<u>449,467</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	59,390	79,129
Grants and contracts	31,794	38,193
State of Nebraska capital appropriations	10,132	11,957
U.S. Government advances	663	642
Purchases of capital assets	(109,318)	(83,938)
Principal paid on bond obligations	(12,913)	(10,505)
Defeasance of bond obligations	(31,680)	-
Interest paid on bond obligations	(12,382)	(7,029)
Payments made on lease obligations	(2,902)	(6,000)
Net cash flows from capital and related financing activities	<u>(67,216)</u>	<u>22,449</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sales and maturities of investments	184,451	136,098
Interest on investments	3,999	16,897
Interest on loans receivable	631	672
Distributions received from joint venture	3,000	3,000
Purchases of investments	(140,863)	(171,758)
Net cash flows from investing activities	<u>51,218</u>	<u>(15,091)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	36,985	40,574
CASH AND CASH EQUIVALENTS, Beginning of year	<u>378,102</u>	<u>337,528</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 415,087</u>	<u>\$ 378,102</u>

See notes to financial statements.

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

STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEARS ENDED JUNE 30, 2003 AND 2002
(Thousands)

	2003	2002
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (Current)	\$ 176,689	\$ 168,810
Cash and cash equivalents - restricted (Current)	237,453	208,960
Cash and cash equivalents (Non-current)	<u>945</u>	<u>332</u>
Cash and cash equivalents - end of year	<u>\$ 415,087</u>	<u>\$ 378,102</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$(457,525)	\$(456,191)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	53,182	40,266
Changes in assets and liabilities:		
Accounts receivable and unbilled charges	(5,023)	3,251
Loans to students	(186)	(94)
Other current assets	(4,964)	(10,451)
Accounts payable	(4,025)	(3,792)
Accrued salaries, wages and post-retirement benefits	1,696	4,506
Deferred revenues and credits	738	6,254
Health and other insurance claims	<u>(754)</u>	<u>-</u>
Net cash flows from operating activities	<u>\$(416,861)</u>	<u>\$ (416,251)</u>
NONCASH INVESTING ACTIVITIES:		
Purchase of capital assets through lease obligations	\$ 5,165	\$ 15,866
Increase (decrease) in fair value of investments	<u>12,454</u>	<u>(20,087)</u>
Noncash investing activities	<u>\$ 17,619</u>	<u>\$ (4,221)</u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2003 AND 2002
(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 (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 accounting principles generally accepted in the United States of America 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

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 financial activity for other affiliated organizations and foundations (including the University of Nebraska Foundation) for which the University does not have financial accountability is not included in the University’s financial statements.

The University’s financial reporting entity consists of 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 Medical Associates (UMA) was organized for the purpose of billing, collecting and distributing medical service fees generated by clinicians employed by the University of Nebraska Medical Center (UNMC). UMA is governed by the Board of Regents. The distribution of fees is governed by the terms of the University of Nebraska Medical Services Plan applicable to the member clinicians.
- UNEMed was organized to develop and market biomedical technologies for the University and pay all related patent costs, and acts under the authority of the Board of Regents.
- The University Dental Associates (UDA) was organized for the purpose of billing, collecting and distributing dental service fees generated by dentists employed by the UNMC. UDA is governed by the Board of Regents. The distribution of fees is governed by the terms of the University of Nebraska Dental Service Plan applicable to the 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. NUCorp is governed by a five member Board, three of which are University of Nebraska officials.

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

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 becomes measurable and available. 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 are stated at fair value. Cash is deposited with the Nebraska State Treasurer on a pooled basis in a State fund. Income earned by the pool is allocated to the University based upon average daily balances. From time to time, the Nebraska State Investment Officer, as allowed by statute, participates in securities lending transactions, which make use of amounts on deposit from the University. Securities lending transactions cannot be specifically identified to amounts on deposit from the University and as such are not included in the financial statements for the year ended June 30, 2003 and 2002.

For purposes of the statement of cash flows, cash includes cash and cash equivalents, both unrestricted and restricted, investments with an original maturity of three months or less when purchased, and investment of capital reserve.

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 gains and losses.

Investment in Joint Venture – Investment in joint venture is accounted for under the equity method.

Capital Assets – Land improvements, building and equipment are stated at cost at the date of acquisition. Depreciation is calculated using the straight-line method over the estimated useful life of the related assets except buildings at UNL which are accounted for on a componentized basis (see Note B). 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 two to ten years depending on its useful life. 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.

Accrued Compensated Absences – University faculty and staff earn 12 to 25 days of vacation each year and may carry over up to one year of accrued vacation into the next year. In future years, accrued vacation may be used or received as a cash payment upon retirement or termination. In addition, certain classified staff receive 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. Unused floating holidays expire at calendar year end.

Deferred Revenues and Credits – These consist of advance payments on athletic tickets, fall semester dormitory contracts, tuition deposits, unamortized bond premiums on the sale of bonds, unearned income on direct financing leases and cash received in advance for grants and contracts.

Classification of Revenues – The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating Revenues – Operating revenues include activities that have the characteristics of exchange transactions, such as (1) student tuition and fees, net of scholarship allowances, (2) sales and services of auxiliary enterprises, (3) most federal, state and local grants and contracts and federal appropriations, and (4) interest on student loans.

Nonoperating Revenues – Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Government Entities That Use Proprietary Fund Accounting*, and GASB No. 34, such as state appropriations and investment income.

Unrestricted Gifts – Unrestricted gifts are recognized as revenue when received.

Scholarships and Fellowships – The University receives funds which 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, 2003 and 2002, Federal grants and contracts include Pell grant awards amounting to \$19,756 and \$18,486, respectively, and Ford direct student loans amounting to \$56,997 and \$54,107, respectively. The combined awards of \$76,753 and \$72,593 at June 30, 2003 and 2002, respectively, are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue.

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

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 accounting principles generally accepted in the United States of America 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.

New Accounting Pronouncements – In May of 2002 GASB issued Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an Amendment of GASB 14*. This statement provides guidance to determine whether certain organizations for which the University is not financially accountable should be reported as a component unit based on the nature and significance of the relationship. This statement is effective for periods beginning after June 15, 2003.

In 2003, GASB issued Statement No. 40, *Deposit and Investment Risk Disclosure*. This statement amends Statement No. 3, *Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements* and will require the University to disclose credit-risk information, interest rate information, bases for sensitivity of investments that are highly sensitive to changes in interest rates, foreign-investment information, and policies related to disclosed risk. This statement is effective for fiscal years beginning after June 15, 2004.

The University has not yet determined the impact these statements will have on the financial statements.

Reclassifications – Certain amounts in the 2002 financial statements have been reclassified to conform to the 2003 presentation.

B. CHANGE IN ACCOUNTING PRINCIPLE

UNL previously calculated depreciation on its buildings using the straight-line method over the estimated useful life of the related assets. Effective July 1, 2002, UNL changed its method of calculating depreciation for buildings to use the componentized method over the estimated useful life of the related assets. Management believes the change in accounting principle is preferable under accounting principles generally accepted in the United States of America and it is the method used for indirect cost reporting purposes. The cumulative effect of this change resulted in a decrease in net assets of \$15,572.

C. CASH AND CASH EQUIVALENTS

The University's cash and cash equivalents are deposited in a pooled State fund managed by the Nebraska State Treasurer or in financial institutions. Bank balances of cash and cash equivalents deposited in banks amounted to approximately \$1,791 (book balance of approximately \$1,398) at June 30, 2003 and \$1,872 (book balance of approximately \$1,223) at June 30, 2002, with approximately \$1,136 and \$1,257 at June 30, 2003 and 2002, respectively, covered by federal depository insurance. Of the remaining bank balance at June 30, 2003 and 2002, approximately \$369 and \$364, respectively, was collateralized with securities held by the pledging financial institution, but not in the University's name,

and approximately \$286 and \$251, respectively, was uninsured and uncollateralized. Interest income amounted to approximately \$5,551 and \$11,066 and is included in non-operating revenue at June 30, 2003 and 2002, respectively.

D. 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 Investment Council's investment pool is equal to its pool units. University trust funds are invested by the University 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.

For reporting purposes, the carrying amount of investments is classified into three categories of credit risk. Category 1 includes investments that are insured or registered with securities held by the University or its agent in the name of the University. Category 2 includes uninsured and unregistered investments with securities held by the counterparty's trust department or agent in the name of the University. Category 3 includes uninsured and unregistered investments with securities held by the counterparty, or by its trust department or agent but not in the University's name.

Investments are stated at fair value and are uninsured, unregistered and are held by the trustee or an agent but not in the name of the University as follows:

	<u>June 30,</u>	
	<u>2003</u>	<u>2002</u>
U.S. government securities	\$ 21,748	\$ 77,756
Government agencies	30,417	18,253
Corporate bonds and common stock	<u>100,393</u>	<u>89,157</u>
	152,558	185,166
Investments not subject to categorization:		
Mutual funds	<u>81,457</u>	<u>79,105</u>
Total current and non-current investments	<u>\$ 234,015</u>	<u>\$ 264,271</u>

E. 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 \$8,687 and \$15,122 at June 30, 2003 and 2002, respectively. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,516 at June 30, 2003 and \$1,608 at June 30, 2002.

F. INVESTMENT IN JOINT VENTURE

On October 1, 1997, the University and Bishop Clarkson Memorial Hospital (Clarkson) entered into a Joint Operating Agreement with UNMC forming the Nebraska Health System, a Nebraska nonprofit 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. The University has recorded fifty percent equity in earnings (losses) of NMC for the years ended June 30, 2003 and 2002 totaling \$14,871 and \$(1,099), 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. A distribution of \$3,000 was declared for fiscal year 2003 and 2002.

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 of Nebraska entered into an agreement to lease the former hospital building to NMC that extends through 2037. The hospital building is valued at approximately \$131,000 and is included in the University's financial statements. Following are the minimum lease rental payments due from NMC:

Fiscal Year Ending June 30:

2004	\$ 4,006
2005	4,002
2006	4,009
2007	4,000
2008	4,009
2009-2013	<u>13,836</u>
	<u>\$ 33,862</u>

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 year ended June 30, 2003 and 2002, the University received approximately \$20,603 and \$15,815, respectively, of support in connection with the agreement.

G. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2003 is as follows:

	Beginning Balance	Additions	Disposals	Change in Accounting Principle	Ending Balance
Land	\$ 44,135	\$ 936	\$ -	\$ -	\$ 45,071
Land improvements	71,451	2,882	(361)	-	73,972
Building	864,143	106,409	(15,051)	-	955,501
Equipment	211,125	20,567	(12,148)	-	219,544
Construction work in progress	118,960	97,353	(114,967)	-	101,346
Total capital assets	<u>1,309,814</u>	<u>228,147</u>	<u>(142,527)</u>	<u>-</u>	<u>1,395,434</u>
Less accumulated depreciation for:					
Land improvements	28,166	2,788	(361)	-	30,593
Building	273,828	31,962	(13,960)	15,572	307,402
Equipment	127,285	18,432	(10,895)	-	134,822
Total accumulated depreciation	<u>429,279</u>	<u>53,182</u>	<u>(25,216)</u>	<u>15,572</u>	<u>472,817</u>
Capital assets, net	<u>\$ 880,535</u>	<u>\$174,965</u>	<u>\$ (117,311)</u>	<u>\$ (15,572)</u>	<u>\$ 922,617</u>

H. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows for the year ended June 30, 2003:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Accrued compensated absences	<u>\$ 36,565</u>	<u>\$ 26,123</u>	<u>\$ (25,412)</u>	<u>\$ 37,276</u>	<u>\$ 8,712</u>

I. BOND OBLIGATIONS PAYABLE

Bond obligations payable is as follows for the year ended June 30, 2003:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bond obligations payable	<u>\$ 236,565</u>	<u>\$ 59,390</u>	<u>\$ (42,820)</u>	<u>\$ 253,135</u>	<u>\$ 12,460</u>

Bond obligations payable at June 30, 2003, consist of the following:

	Interest Rate	Annual Install- ment	Principal Amount Outstanding
Obligations under the Master Trust Indenture:			
University of Nebraska-Lincoln:			
Student Fees and Facilities:			
Series 2002, revenue refunding, due through July 2016		\$405 to	
Series 2003A, revenue bonds, due through July 2032	1.80 - 5.25%	2,760	\$ 41,815
Lincoln Parking Project:			
Series 2000, parking revenue bonds, due through June 2020		650 to	
Series 2003, revenue refunding, due through June 2016	1.20 - 5.80%	9,225	29,140
University of Nebraska at Omaha:			
Student Center Series 2003		475 to	
Revenue refunding bonds, due through May 2013	1.20 - 3.90%	1,180	<u>5,810</u>
Total Obligations under the Master Trust Indenture			<u>76,765</u>
Other University Obligations:			
University of Nebraska Medical Center:			
Student Housing Revenue Refunding Bonds			
Series 1992, due through August 2003	5.90%	245	245
University of Nebraska at Kearney:			
Student Fees and Facilities:			
Series 1966, due through July 2006			
Series of 1993, due through July 2006			
Series 1994 Revenue Refunding Bonds, due through July 2011		175 to	
Series 2000, due through July 2020	4.30 - 5.60%	1,150	<u>11,815</u>
Total University Obligations			<u>88,825</u>
Obligations of Blended Entities:			
University of Nebraska Facilities Corporation:			
Series 1997 Bonds (Memorial Stadium Project), due through November 2009			
Series 1998 Bonds (Deferred Maintenance Project), due through July 2011			
Series 1998-2 Bonds (UNMC Electrical System Project) due through October 2008			
Series 2002 Bonds (Research Center of Excellence Project), due through February 2015			
Series 2003 (Alexander Building Project), due through December 2023			
		5,200 to	
	3.50-5.25%	5,500	142,430
Nebraska Utility Corporation (NUCorp):			
Series 2001 Revenue Bonds, due through January 2023	4.50 - 5.25%	720 to 1,620	<u>21,880</u>
Total Obligation of Blended Entities			<u>164,310</u>
Total Bond Obligations Payable			<u>\$ 253,135</u>

Annual maturities subject to mandatory redemption at June 30, 2003 are as follows:

	<u>Total University</u>		<u>UNFC</u>		<u>Nebraska Utilities Corporation</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2004	\$ 3,845	\$ 4,158	\$ 8,615	\$ 6,670	\$ -	\$ 1,100	\$ 12,460	\$ 11,928
2005	4,005	3,995	11,765	6,238	-	1,100	15,770	11,333
2006	4,125	3,862	18,640	5,708	720	1,084	23,485	10,654
2007	3,320	3,717	14,140	4,870	750	1,051	18,210	9,638
2008	3,905	3,578	13,625	4,182	785	1,017	18,315	8,777
2009-2013	21,805	15,273	52,630	11,495	4,980	4,490	79,415	31,258
2014-2018	20,425	10,900	21,620	2,351	7,060	2,935	49,105	16,186
2019-2023	10,220	5,563	1,395	293	7,585	1,008	19,200	6,864
Thereafter	<u>17,175</u>	<u>7,536</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,175</u>	<u>7,536</u>
Total	<u>\$88,825</u>	<u>\$58,582</u>	<u>\$142,430</u>	<u>\$41,807</u>	<u>\$21,880</u>	<u>\$13,785</u>	<u>\$253,135</u>	<u>\$114,174</u>

At June 30, 2003 and 2002, the trustees for these bond funds held cash and investments in the amount of approximately \$122,632 and \$136,203, respectively, which is reflected as restricted cash and investments on the statements of net assets.

Master Trust Indenture - The Board of Regents has entered into a Master Indenture dated as of 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, 2003, 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) and (c) the Student Center at the University of Nebraska at Omaha (UNO Student Center) (collectively, the Obligated Group). The accumulated surplus revenues, fees and other payments of such 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.

Pledged Revenues – Pledged revenues of the Obligated Group under the Master Trust Indenture are defined as all of the revenues of each 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.

For the UNMC Student Housing and UNK Student Fees and Facilities Bonds, net revenues from student housing and dining facilities and special student fees are pledged to secure the respective bond issues as defined in those bond resolutions. These bond issues and UNFC bonds are not obligations of the State of Nebraska 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, specified football ticket sales, legislative appropriations, and UNMC lease payments.

The bond resolutions specify the funds which 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, 2003 and 2002 the University and UNFC are in compliance with these requirements.

University of Nebraska Facilities Corporation

Series 2003 Bonds – Alexander Building Project – In 2003, the UNFC authorized the issuance of \$2,935 of Series 2003 Bonds (2003 Project), dated March 6, 2003. The 2003 Project approved the purchase and renovation of the Alexander Building on the city campus of UNL. The 2003 Project cost is estimated at \$2,950 with a project completion date of July 2003.

Principal and interest payments will come from University cash funds.

Series 2002 Bonds – UNMC Research Center of Excellence Project – In 2002, the UNFC authorized the issuance of \$56,695 of Series 2002 Bonds (2002 Project), 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 and a multi-level parking structure on the campus of the UNMC in Omaha, Nebraska at a total estimated cost of \$93,000. The UNMC, through the University of Nebraska Foundation, has obtained pledges approximating \$85,000 for payment of the costs of these projects. The pledges will be received in installments starting in July 2002 through 2011. These pledges are augmented with the revenue from a lease agreement with a third party for a portion of the parking structure. The Bonds relating to the 2002 Project are due through February 15, 2015 and bear interest at rates ranging from 3.5% to 5%. Bonds maturing after February 15, 2012 are redeemable at 100% of principal plus accrued interest. The Research Center Project agreement states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2002 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Regents available for such purpose.

Series 1998 Bonds – Deferred Maintenance Project – In 1998, the UNFC authorized the issuance of \$80,190 of Series 1998 Bonds (Deferred Maintenance Project), dated July 15, 1998. The Deferred Maintenance Project was created for the purpose of paying the cost of certain deferred maintenance projects on each of the four campuses of the University of Nebraska authorized by Nebraska Legislative Bill 1100 (LB1100). Principal and interest payments on the bonds are secured by existing balances in the University Cash Fund, the University of Nebraska at Omaha Cash Fund, and the University of Nebraska at Kearney Cash Fund. Under LB1100, the Nebraska Legislature has appropriated for repayment \$5,500 each fiscal year beginning July 1, 1999 through June 30, 2009 which can be modified by the Legislature as specified in LB1100. In addition, the Board of Regents has committed \$5,200 of tuition revenues for repayment for each fiscal year through June 30, 2011.

Series 1998-2 Bonds – UNMC Electrical System Project – In 1998, the UNFC authorized the issuance of \$2,315 of Series 1998 Bonds (UNMC Electrical System Project), dated October 15, 1998. The UNMC Electrical System Project was created for the purpose of constructing and installing an electrical power service line and related facilities to the University of Nebraska Medical Center.

Under the resolution for the UNMC Electrical System Project, the Board of Regents leased from UNFC the real property and improvements comprising the UNMC Electrical System Project and the existing facilities under a Site Lease dated October 15, 1998. In turn, the Board of Regents has agreed to make lease rental payments to UNFC in such amounts and at such times so as to provide sufficient funds with which to make full and timely payments on the UNMC Electrical System Project Bonds. The term of the Site Lease expires when all bonds have been paid in full or the payments of the bonds have been provided for in accordance with the Trust Indenture. The principal and interest payments on the bonds are payable from monies to be budgeted and appropriated by the Board of Regents. The capitalized lease obligation and receivable recorded by UNMC and UNFC, respectively, are eliminated in consolidation.

Series 1997 Bonds – Memorial Stadium Improvements Project – In 1997, the UNFC authorized the issuance of \$21,575 of Series 1997 Bonds (1997 Project), dated July 15, 1997. The 1997 Project was created for the purpose of making certain improvements and additions to Memorial Stadium on the campus of the University of Nebraska-Lincoln. Under the resolution for the 1997 Project, the Board leased from UNFC the real property and improvements comprising the 1997 Project and the existing facilities under a Site Lease dated July 15, 1997. The Board has agreed to make lease rental payments to UNFC in such amounts and at such times so as to provide sufficient funds with which to make full and timely payments on the Series 1997 Bonds. The term of the Site Lease expires when all Bonds have been paid in full or the payment of the bonds has been provided for in accordance with the Trust Indenture.

Revenues derived from the use of stadium facilities including ticket sales, payment from other colleges or conferences, concession sales and any other revenues are pledged for payment of the Series 1997 Bonds. The 1997 Project agreement states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 1997 Bonds as they become due, the deficiency will be paid from the University Cash Funds or other funds of the Regents available for such purpose.

Defeasances – In 1993, the UNFC authorized the issuance of \$45,570 of Series 1993 Refunding Bonds, dated July 15, 1993. On September 30, 1997, the Board of Regents deposited \$34,764 into an irrevocable trust with an escrow agent to defease outstanding Series 1993 Bonds. Outstanding bonds on July 1, 2005 will be redeemed at a price equal to the principal amount plus accrued interest. As a result, the Series 1993 Refunding Bonds are considered to be defeased and the liability for those bonds has been removed from the financial statements. At June 30, 2003 and 2002, \$26,380 and \$28,815, respectively, of the Series 1993 Refunding Bonds are outstanding.

Nebraska Utilities Corporation

In 2001, the Nebraska Utilities Corporation (NUCorp), an interlocal organization formed with a Lincoln, Nebraska-based utility, authorized the issuance of \$21,880 of Series 2001 bonds. The bonds are due in varying amounts from 2006 to 2016 and bear interest rates between 4.50% and 5.25%. Bonds maturing after January 13, 2013 are eligible for redemption at the option of NUCorp after 2011. The redemption price is 102.4% of the matured value in the first year of eligibility with the price ranging from 102.2% to 99.7% each year thereafter. 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.

J. CAPITAL LEASE OBLIGATIONS

The University is presently leasing buildings with either the option to purchase or transfer of title at the expiration of the lease term, and has also entered into several contracts with the University of Nebraska Foundation (Foundation) which allow the University to lease certain real property and purchase title to the entire leasehold at the expiration of the lease term. The University also leases certain items of equipment which are classified as capital leases.

Capital lease obligation activity for the year ended June 30, 2003 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance	Current Portion
Capital lease obligations	<u>\$ 32,820</u>	<u>\$ 5,165</u>	<u>\$(2,902)</u>	<u>\$ 35,083</u>	<u>\$ 3,204</u>

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

	Buildings and Properties	Equipment	Total
2004	\$ 3,891	\$ 1,658	\$ 5,549
2005	3,843	1,558	5,401
2006	3,843	437	4,280
2007	3,645	48	3,693
2008	2,764	-	2,764
Thereafter	<u>39,913</u>	<u>-</u>	<u>39,913</u>
	57,899	3,701	61,600
Less: Interest and executory costs	<u>26,323</u>	<u>194</u>	<u>26,517</u>
	<u>\$31,576</u>	<u>\$3,507</u>	<u>\$35,083</u>
Capital assets held under capital lease obligations at June 30, 2003 are as follows:			
Buildings	\$34,330		
Equipment	<u>8,167</u>		
	<u>\$42,497</u>		

K. 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, 2001	\$ 653	\$ 2,784	\$ 6,561	\$ 9,998
Incurred claims	30	2,559	63,080	65,669
Payments on claims	<u>(21)</u>	<u>(2,032)</u>	<u>(61,927)</u>	<u>(63,980)</u>
Claim reserve, June 30, 2002	662	3,311	7,714	11,687
Incurred claims	(14)	1,599	64,745	66,330
Payments on claims	<u>35</u>	<u>(1,323)</u>	<u>(66,458)</u>	<u>(67,746)</u>
Claim reserve, June 30, 2003	<u>\$ 683</u>	<u>\$ 3,587</u>	<u>\$ 6,001</u>	<u>\$ 10,271</u>

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 \$200 deductible/\$1,000 annual aggregate, educators legal liability coverage with a \$500 deductible/\$5,000 annual aggregate, umbrella excess liability coverage for \$20,000 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 rates used by the actuaries for estimation of the claim reserve was 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 which provides coverage from \$200 up to \$1,250 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 split-funded minimum premium insurance program. The University accrued an estimate for known and 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, 2003 and 2002, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$28,881 and \$23,611, respectively, whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents on the statements of net assets.

L. RETIREMENT PLANS

The University has a defined contribution retirement plan currently in effect, which was established by the Board of Regents. 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% and 7.5% 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 year 2003 was approximately \$614,473 of which approximately \$452,942 was covered by the plan. The University's contribution during the year was approximately \$33,327 or 7.25% of covered payroll and the faculty and staff's contribution was approximately \$23,692 or 5.23% of covered payroll.

The University's total payroll for fiscal year 2002 was approximately \$592,561 of which approximately \$438,220 was covered by the plan. The University's contribution during the year was approximately \$31,757 or 7.25% of covered payroll and the faculty and staff's contribution was approximately \$22,693 or 5.18% of covered payroll.

Faculty and staff (at least .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 .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.

UMA has two defined contribution money purchase pension plans established under Section 401(a) of the Internal Revenue Code which 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 UMA contributions, based upon a fixed percentage of the employees' salary. Total pension expense was \$5,972 and \$5,436, respectively, for the years ended June 30, 2003 and 2002.

M. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of several facilities which are estimated to cost approximately \$258,657. As of June 30, 2003, the approximate remaining costs to complete these facilities were \$83,310, which will be financed as follows:

Bond funds	\$ 46,132
Federal funds	20,633
University funds	12,037
State capital appropriations	643
Private gifts, grants and contracts	<u>3,865</u>
	<u>\$ 83,310</u>

During the normal course of business, the University receives funds from the United States 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 future 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 has other claims and litigation pending, none of which is expected to result in any material loss to the University.

N. RELATED PARTY TRANSACTIONS

The University routinely has transactions with the Nebraska Medical Center (NMC) (formerly the Nebraska Health System). 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, 2003 and 2002, NMC purchased approximately \$16,826 and \$17,039, respectively, of goods and services from the University.

O. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2003:

	Compen- sation	Supplies and Materials	Contractual Services	Repair and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$288,424	\$ 28,173	\$ 5,892	\$ 1,064	\$ 19	\$ 2,694	\$ 2,351	\$ -	\$ 328,617
Research	113,346	32,314	22,616	6,961	59	1,354	1,003	-	177,653
Public service	70,818	10,798	8,524	994	472	859	295	-	92,760
Academic support	54,697	11,410	-	9,532	8	1,670	68	-	77,385
Student services	10,362	7,366	254	-	1	170	164	-	18,317
Instructional support	54,805	8,875	3,634	512	44	1,210	956	-	70,036
Operation and maintenance of plant	23,895	6,417	-	15,075	19,855	324	2	-	65,568
Healthcare entities	79,310	15,741	3,767	774	90	412	-	-	100,094
Scholarships and fellowships	3,033	348	1,050	10	-	-	82,189	-	86,630
Auxiliary operations	58,807	57,820	11,607	10,769	2,946	5,135	1,827	-	148,911
Depreciation	-	-	-	-	-	-	-	53,182	53,182
Total Expenses	<u>\$757,497</u>	<u>\$179,262</u>	<u>\$57,344</u>	<u>\$45,691</u>	<u>\$23,494</u>	<u>\$13,828</u>	<u>\$88,855</u>	<u>\$53,182</u>	<u>\$1,219,153</u>

P. AUXILIARY SEGMENTS

The University issues revenue bonds to finance certain of its auxiliary activities. Investors in these bonds rely on the revenue generated by the individual activities and other sources specified for repayment. Descriptive information for each of the University's segments is as follows:

Master Trust Indenture Obligated Group – Includes the following:

UNL Student Fees And Facilities Bonds, Series 2002 and Series 2003A – 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. These room and board charges, student fees and other revenues are pledged to the bonds.

University Of Nebraska Revenue Bonds, Series 2000 and Series 2003 – These bonds are used to provide parking related facilities as allowed by the bond covenants for the University of Nebraska - Lincoln (UNL) campus. Operating income consists of parking fee revenues and are pledged to the bonds.

UNO Student Center Project - Series 2003 – The Student Center provides a variety of services for the benefit of the University and its students. Student fees and other revenues, comprised primarily of bookstore and food service revenues, are pledged to the Series 1993 bonds.

UNK Student Fees And Facilities Revenue Bonds, Under The June 15, 1966 Resolution And Supplemental Resolutions – The bonds are used to provide student housing and related facilities as allowed by the bond covenants for the University of Nebraska at Kearney (UNK) campus. Operating revenues, consisting primarily of rentals and food service income, as well as student fees and other revenues are pledged to the bonds.

University Of Nebraska Revenue Refunding Bonds, Series 1992 (UNMC Student Housing Project) – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNMC. Facility rental revenues comprise the operating revenues of this segment and are pledged to the bonds.

Condensed financial information for each of the University's segments follows (in thousands):

Condensed Statement of Net Assets	UNK Student Fees and Facilities	UNMC Student Housing Project	Master Trust Indenture Obligated Group
	June 30, 2003		
Assets:			
Current assets	\$ 6,592	\$ 563	\$ 40,323
Non-current assets:			
Capital assets	17,335	1,100	75,843
Other non-current assets	288	-	19,917
Total assets	<u>24,215</u>	<u>1,663</u>	<u>136,083</u>
Liabilities:			
Current liabilities	1,494	287	8,172
Non-current liabilities	10,735	8	75,700
Total liabilities	<u>12,229</u>	<u>295</u>	<u>83,872</u>
Net Assets:			
Invested in capital assets, net of related debt:	5,632	855	234
Restricted:			
Expendable:			
Plant construction	296	5	25,382
Debt service	6,058	508	21,060
Unrestricted	-	-	5,535
Total net assets	<u>\$ 11,986</u>	<u>\$ 1,368</u>	<u>\$ 52,211</u>

	UNK Student Fees and Facilities	UNMC Student Housing Project	Master Trust Indenture Obligated Group
	For the Year Ended June 30, 2003		
Condensed Statement of Revenues, Expenses, and Changes in Net Assets			
Operating revenues	\$ 9,788	\$ 350	\$ 47,034
Operating expenses:			
Depreciation	(791)	(28)	(3,266)
Other operating expenses	<u>(7,862)</u>	<u>(206)</u>	<u>(38,660)</u>
Operating income	1,135	116	5,108
Non-operating income (expense)	<u>(493)</u>	<u>(12)</u>	<u>(3,452)</u>
Change in net assets before cumulative effect of change in accounting principle	642	104	1,656
Cumulative effect of change in accounting principle	<u>-</u>	<u>-</u>	<u>(5,920)</u>
Change in net assets	642	104	(4,264)
Net assets - beginning of year	<u>11,344</u>	<u>1,264</u>	<u>56,475</u>
Net assets - end of year	<u>\$ 11,986</u>	<u>\$ 1,368</u>	<u>\$ 52,211</u>
Condensed Statement of Cash Flows			
Net cash flows from operating activities	\$ 1,444	\$ 135	\$ 8,864
Net cash flows from capital and related financing activities	(3,068)	(143)	16,588
Net cash flows from investing activities	<u>883</u>	<u>123</u>	<u>(5,323)</u>
Net change in cash and cash equivalents	(741)	115	20,129
Cash and cash equivalents-beginning of year	<u>7,057</u>	<u>157</u>	<u>15,975</u>
Cash and cash equivalents-end of year	<u>\$ 6,316</u>	<u>\$ 272</u>	<u>\$ 36,104</u>

Q. SUBSEQUENT EVENTS

On July 15, 2003, the University of Nebraska at Kearney Student Fees and Facilities Revenue Bonds, Series 1993 and Series 1994 were refunded through the issuance of \$3,705 of Series 2003 Revenue Refunding Bonds. The refunding transaction was approved by the Board of Regents on October 11, 2002. The refunding will result in a net present value benefit of \$382.

On August 9, 2003, the Board of Regents approved the following which will be included in Obligated Group:

- Purchase of Scott Village, a new “suite style” apartment complex which houses 480 students at UNO. The facility was constructed by a private foundation and is fully leased. The purchase of the complex, which is comprised of ten buildings plus a commons building, will be funded through the issuance of UNO Student Fees and Facilities Revenue Bonds. The estimated cost is \$15,500. The bonds to finance the purchase will be issued during fall of 2003.

- A resolution authorizing the issuance of \$27,600 of UNL Student Fees and Facilities Bonds, Series 2003C. The proceeds from this issue are to be utilized for the renovation of the Harper/Schramm/Smith residence halls. These bonds will be issued during fall 2003. This project will replace heating, ventilation and air conditioning systems in these halls, as well as refurbish bathrooms and enhance student lounges and study areas.
- A resolution authorizing the issuance of \$5,750 of UNMC Revenue Bonds, Series 2003. These bonds will be used to fund the construction of a student apartment complex on the University of Nebraska Medical Center campus. The proposed project consists of a three-story 61,000 gross square foot apartment building containing 60 rental units for occupancy by UNMC students. With the sale of the 2003 UNMC bonds, certain student residential facilities of UNMC will become a part of the Obligated Group.
- A resolution providing for expenditure of up to \$1,846 for capital improvements from the replacement fund relating to the UNL Student Fees and Facilities Bonds. These expenditures are targeted for furniture replacements at Selleck Quadrangle and Neihardt Hall, as well as installation of an elevator at the Cather-Pound-Neihardt dining facility.

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003**

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development:					
10 Department of Agriculture:					
Nebraska Agriculture	Pass-Through	10.RD		\$ 25,000	\$ -
USDA Commodity Credit	Direct	10.RD		23,761	-
Nebraska Agriculture	Pass-Through	10.RD		5,564	-
Nebraska Agriculture	Pass-Through	10.RD		5,387	-
Colorado State University	Pass-Through	10.RD		16,767	-
Nebraska Agriculture	Pass-Through	10.RD		20,000	-
Nebraska Agriculture	Pass-Through	10.1806083	1806083	30,638	-
USDA Other	Direct	10.2001030155	2001030155	15,000	15,000
USDA Other	Direct	10.2001351071114	20013510711147	32,419	-
Arkansas Medical University	Pass-Through	10.2001352001018	20013520010187	21,412	-
USDA Other	Direct	10.2001353181126	20013531811267	37,037	-
Veris Technologies	Pass-Through	10.200200203	200200203	3,300	-
Southern Illinois University	Pass-Through	10.200301578	200301578	524	-
Nebraska Agriculture	Pass-Through	10.26856	26856	55,490	-
USDA Other	Direct	10.2IE08310228	2IE08310228	110,155	477
Agriculture Marketing Service	Direct	10.433AEK880110	433AEK880110	3,485	1,535
USDA Ers	Direct	10.433AEL280096	433AEL280096	1,955	-
Brdc Biotechnology Research	Pass-Through	10.47-1-124	47-1-124	27,281	-
Brdc Biotechnology Research	Pass-Through	10.47-1-125	47-1-125	38,490	-
USDA Other	Direct	10.5831481027	5831481027	11,305	-
USDA Other	Direct	10.5831481038	5831481038	5,601	-
USDA Other	Direct	10.6865260403	6865260403	2,557	-
USDA Natural Resources	Direct	10.68-6526-2-695	68-6526-2-695	19,929	-
Colorado State University	Pass-Through	10.G14691 2001353201002	G14691 2001353201002	13,040	-
Meridian Environment	Pass-Through	10.Letter Feb 5 2002	Letter Feb 5 2002	1,339	-
Kansas State University	Pass-Through	10.S00005	S00005	8,000	-
Texas Department Of Agriculture	Pass-Through	10.SC02R09	SC02R09	42,500	-
USDA Bard	Direct	10.US309499CR	US309499CR	64,664	-
Agriculture Research Service	Direct	10.001	433AEL280067	19,292	-
Texas A&M Research Foundation	Pass-Through	10.001	570107 5862029153	7,435	-
Agriculture Research Service	Direct	10.001	58-1920-1-124	93,146	-
Agriculture Research Service	Direct	10.001	59-0790-1-079	16,295	-
Agriculture Research Service	Direct	10.001	T15438201	5,485,517	-
Agriculture Research Service	Direct	10.001	T25440205	(312)	-
Foundation For Agronomy	Pass-Through	10.001	USB3216	4,655	-
United Soybean Board	Pass-Through	10.001	3231	4,972	-
Agriculture Research Service	Direct	10.001	5801012143	5,276	-
Agriculture Research Service	Direct	10.001	5812759028	98,279	-
Agriculture Research Service	Direct	10.001	5819402225	47,255	-
Agriculture Research Service	Direct	10.001	5836223103	4,115	-
Agriculture Research Service	Direct	10.001	5836253101	3,160	-
Agriculture Research Service	Direct	10.001	5854400305	31,597	-
Agriculture Research Service	Direct	10.001	5854401318	6,998	-
Agriculture Research Service	Direct	10.001	5854401329	16,575	-
Agriculture Research Service	Direct	10.001	5854401339	21,373	-
Agriculture Research Service	Direct	10.001	5854402317	23,739	-
Agriculture Research Service	Direct	10.001	5854402330	100,000	-
Agriculture Research Service	Direct	10.001	5854402604	126,523	-
Agriculture Research Service	Direct	10.001	5854408124	21,291	-
Agriculture Research Service	Direct	10.001	5854408134	28,134	-
Agriculture Research Service	Direct	10.001	5854422253	38,549	-
Agriculture Research Service	Direct	10.001	5854471309	44,713	-
Agriculture Research Service	Direct	10.001	5862172007	105,085	-
Agriculture Research Service	Direct	10.001	5862178044	161	-
Agriculture Research Service	Direct	10.001	5864019075	21,883	-

(continued)

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
10 Department of Agriculture (continued):					
Agriculture Research Service	Direct	10.001	5866459039	\$ 66,793	\$ -
Agriculture Research Service	Direct	10.001	5907903077	2,236	-
Agriculture Research Service	Direct	10.001	5907909026	101,186	-
Agriculture Research Service	Direct	10.001	5912750049	1,526	-
COOP Station Rsch Ext & Education	Direct	10.025	0384560662CA	4,169	-
COOP Station Rsch Ext & Education	Direct	10.025	5363952128	(1,036)	-
COOP Station Rsch Ext & Education	Direct	10.200	00COOP19100	370,389	363,610
University Of Missouri Columbia	Pass-Through	10.200	011058311 C532985	(31)	-
University Of Missouri Columbia	Pass-Through	10.200	0210789-1 CCG004739	31,391	-
University Of Missouri Columbia	Pass-Through	10.200	02111781-2	10,536	-
COOP Station Rsch Ext & Education	Direct	10.200	2002-38640-11923	420,185	338,002
University Of Wisconsin	Pass-Through	10.200	360F426	16,699	-
Iowa State University	Pass-Through	10.200	416-44-27	3,413	-
COOP Station Rsch Ext & Education	Direct	10.200	98COOP26948	110,235	53,252
Washington State University	Pass-Through	10.200	G0001147	3,105	-
Washington State University	Pass-Through	10.200	G0001148	2,920	-
Washington State University	Pass-Through	10.200	G0001149	4,665	-
Washington State University	Pass-Through	10.200	G000825	960	-
Washington State University	Pass-Through	10.200	G000967	424	-
Washington State University	Pass-Through	10.200	G001021	10,328	-
Washington State University	Pass-Through	10.200	G001361	628	-
Washington State University	Pass-Through	10.200	G001362	361	-
Washington State University	Pass-Through	10.200	G001363	8	-
Montana State University	Pass-Through	10.200	GC03503Z3004	12,069	-
University Of Wisconsin Madison	Pass-Through	10.200	P540352 144-K168	10,432	-
Kansas State University	Pass-Through	10.200	S03063	93,878	-
University Of Illinois	Pass-Through	10.200	2297	40,935	-
South Dakota State University	Pass-Through	10.200	473941	12,679	-
Iowa State University	Pass-Through	10.200	4164347	7,211	-
Kansas State University	Pass-Through	10.200	341039093	10,306	-
COOP Station Rsch Ext & Education	Direct	10.200	343459002	51,625	-
COOP Station Rsch Ext & Education	Direct	10.200	98343285859	36,942	-
COOP Station Rsch Ext & Education	Direct	10.200	99342927388	21	-
COOP Station Rsch Ext & Education	Direct	10.200	20013422310499	39,018	-
COOP Station Rsch Ext & Education	Direct	10.200	20013427710500	47,595	-
COOP Station Rsch Ext & Education	Direct	10.200	20013435210285	(5,370)	-
COOP Station Rsch Ext & Education	Direct	10.200	20013864010270	795,937	529,358
COOP Station Rsch Ext & Education	Direct	10.200	20013944311414	115,285	46,629
COOP Station Rsch Ext & Education	Direct	10.200	20023429211759	40,300	-
COOP Station Rsch Ext & Education	Direct	10.200	20023432811928	47,774	40,257
COOP Station Rsch Ext & Education	Direct	10.200	20023434512016	116,593	-
COOP Station Rsch Ext & Education	Direct	10.200	20023435211856	137,035	-
USDA Hatch Act Pay Agriculture	Direct	10.203	CRHR06031	1,074,699	-
USDA Hatch Act Pay Agriculture	Direct	10.203	Formula Funds	2,300,727	-
Maryland University	Pass-Through	10.205		15,247	-
Iowa State University	Pass-Through	10.206		37,981	-
Montana State University	Pass-Through	10.206	GC09300Z0466	1,415	-
Iowa State University	Pass-Through	10.206	4164418	12,452	-
USDA Competitive Research Grants	Direct	10.206	352049262	72,691	-
USDA Competitive Research Grants	Direct	10.206	352049313	68,194	-
USDA Competitive Research Grants	Direct	10.206	352049331	92,064	-
Kansas State University	Pass-Through	10.206	352129393	1,377	-
USDA Competitive Research Grants	Direct	10.206	352129433	181,813	-
USDA Competitive Research Grants	Direct	10.206	353009266	60,100	-
USDA Competitive Research Grants	Direct	10.206	353019016	33,857	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
10 Department of Agriculture (continued):					
USDA Competitive Research Grants	Direct	10.206	354019218	\$ 8,843	\$ -
USDA Competitive Research Grants	Direct	10.206	354019234	(565)	-
USDA Competitive Research Grants	Direct	10.206	355049332	44,293	-
USDA Competitive Research Grants	Direct	10.206	5836259139	10,395	-
USDA Competitive Research Grants	Direct	10.206	98352046761	7,035	-
USDA Competitive Research Grants	Direct	10.206	98353146961	18,843	34,383
USDA Competitive Research Grants	Direct	10.206	99352047789	1,195	-
USDA Competitive Research Grants	Direct	10.206	99352048041	18,133	(53)
USDA Competitive Research Grants	Direct	10.206	20013510711147	22,445	-
USDA Competitive Research Grants	Direct	10.206	20013520010638	29,882	11,633
USDA Competitive Research Grants	Direct	10.206	20013520110115	1,730	-
USDA Competitive Research Grants	Direct	10.206	20013530110648	15,981	-
USDA Competitive Research Grants	Direct	10.206	20013531910019	54,251	-
USDA Competitive Research Grants	Direct	10.206	20013532009882	105,710	-
USDA Competitive Research Grants	Direct	10.206	20013540010598	3,027	1,191
USDA Competitive Research Grants	Direct	10.206	20023520111611	139,011	-
USDA Competitive Research Grants	Direct	10.206	20023520112649	32,466	-
USDA Competitive Research Grants	Direct	10.206	20023520411619	46,384	-
USDA Competitive Research Grants	Direct	10.206	20023520412212	28,219	-
USDA Competitive Research Grants	Direct	10.206	20023520412332	88,539	-
USDA Competitive Research Grants	Direct	10.206	20023520412459	77,181	-
USDA Competitive Research Grants	Direct	10.206	20023530112195	8,889	-
USDA Competitive Research Grants	Direct	10.206	20033540112947	14,639	-
Rutgers University	Pass-Through	10.206	200113531910018	17,711	-
USDA Animal Health And Disease	Direct	10.207	CRAH06031	132,642	-
USDA Low Input Farming Systems	Direct	10.215	98COOP16029	23,620	9,616
USDA Low Input Farming Systems	Direct	10.215	99COOP17686	74,237	72,435
Ohio State University	Pass-Through	10.217	919234/738338/739907	10,561	-
Higher Ed Challenge Programs	Direct	10.217	5854400307	145,733	-
Higher Ed Challenge Programs	Direct	10.217	99384117945	782	-
Biotechnology Risk Assessment	Direct	10.219	2002-39454-12720	50,428	-
Texas A&M University	Pass-Through	10.224	RF 441061-00001	(44)	-
University California Davis	Pass-Through	10.302	00RA24605	17,094	-
University California	Pass-Through	10.302	00RA4654NE	7,255	-
University Of Wisconsin	Pass-Through	10.302	593A235	43,131	-
University Of Minnesota	Pass-Through	10.302	E6706306101	47,033	-
Farm Efficiency/Profitability	Direct	10.302	521039699	55,028	-
Farm Efficiency/Profitability	Direct	10.302	521039699	29,448	19,857
Arkansas University Med Science	Pass-Through	10.302	20015210011249	12,997	-
Kansas State University	Pass-Through	10.302	20015210111431	47,499	-
Farm Efficiency/Profitability	Direct	10.302	20015210311303	232,026	-
Farm Efficiency/Profitability	Direct	10.303	2002-51110-01966	38,289	-
Pennsylvania State University	Pass-Through	10.303	2429UNUSDA1981	25,207	-
Michigan State University	Pass-Through	10.303	614164J	32,887	-
Kansas State University	Pass-Through	10.303	S03043	7,139	-
USDA Integrated Programs	Direct	10.303	20015113011378	221,192	-
USDA Integrated Programs	Direct	10.303	20025111001958	97	-
USDA Integrated Programs	Direct	10.303	20025111001967	12,337	7,586
Nebraska Agriculture	Pass-Through	10.304	1801149	11,707	-
USDA Crop Insurance Program	Direct	10.450	02IE08310186	57,376	-
Montana State University	Pass-Through	10.500	GC07302Z2287	2,148	-
USDA Forest Service	Direct	10.652		4,755	-
USDA Forest Service	Direct	10.652	00JV11221604142	4,277	-
USDA Forest Service	Direct	10.652	00JV11221604143	19,905	-
USDA Forest Service	Direct	10.652	02-CS-11020702-023	3,337	-
USDA Forest Service	Direct	10.652	03DG11221604118	536	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
10 Department of Agriculture (continued):					
USDA Forest Service	Direct	10.652	03JV11221604030	\$ 847	\$ -
USDA Forest Service	Direct	10.652	28JV951	1,585	-
USDA Forest Service	Direct	10.652	RMRS99132RJVA	23,987	-
USDA COOP Forestry Assistance	Direct	10.664	01JV11221604051	40,152	-
10 Agency Total				<u>15,973,745</u>	-
11 Department Of Commerce:					
US Dept Commerce-Other	Direct	11.Rd		8,755	-
Comm Economic Develop-Planning	Direct	11.302	58803607	10,754	-
Comm Economic Develop-Tech Assist	Direct	11.303	05-66-06556-02	74,871	-
Comm Economic Develop-Tech Assist	Direct	11.303	5660655601	(7,580)	-
Comm Intergovernmental Climate	Direct	11.428	40AANW500110	9,552	-
Florida Agriculture & Mechanics	Pass-Through	11.431	C9868	19,926	-
NOAA	Direct	11.431	NA16GP2715	80,164	-
NOAA	Direct	11.431	NAO6GP0226	87,334	-
Measurement Engr Rsch Standard	Direct	11.609	60NANB2D0148	20,037	-
Ximerex Inc.	Pass-Through	11.612	00-00-4248	28,431	-
IDX	Pass-Through	11.612	70NANB1H3049	278,007	-
11 Agency Total				<u>610,251</u>	-
12 Department Of Defense:					
NSA-Mathematical Sciences Rsch	Pass-Through	12.RD		12,505	-
University of California Los Angeles	Pass-Through	12.1000GCF747	1000GCF747	63,680	-
Optimetrics Inc	Pass-Through	12.23643	23643	60,813	-
University of Washington	Pass-Through	12.579021	579021	13,484	-
Nebraska Military Dept	Pass-Through	12.99339	99339	40,696	-
Kansas University	Pass-Through	12.FY2001094	FY2001094	23,162	-
Nebraska Military Dept	Pass-Through	12.REQ2003-083	REQ2003-083	17,415	-
Nebraska Military Dept	Pass-Through	12.REQ2003-084	REQ2003-084	22,389	-
Nebraska Military Dept	Pass-Through	12.REQ2003-085	REQ2003-085	10,196	-
Flood Control Projects	Direct	12.106	DACW4598P0631	629	-
Office of Naval Research	Direct	12.300	N000140210645	78,796	-
Office of Naval Research	Direct	12.300	N000140310550	25,205	-
Office of Naval Research	Direct	12.300	N000140310704	204,744	-
Department of Army	Direct	12.398	DAAD190010119	66,859	-
Army Research Office	Direct	12.398	DAAD190010161	99,650	-
Army Research Office	Direct	12.398	DAAD190110407	94,092	-
Army Research Office	Direct	12.398	DAAD190110443	56,095	-
Army Research Office	Direct	12.398	DAAD190110531	47,181	-
Army Research Office	Direct	12.398	DAAD190210101	30	-
Army Research Office	Direct	12.398	DAAD199910117	4,340	-
Army Research Office	Direct	12.398	DAAD199910159	15,925	-
Army Corp of Engineers	Direct	12.398	DACA4202C0039	38,360	-
Army Research Office	Direct	12.398	DACW45-96-P-0489	11	-
US Army Medic Research	Direct	12.398	DAMD1702C0107	524,021	-
US Army Medic Research	Direct	12.398	DAMD1798C8034	271,276	-
Office of Naval Research	Direct	12.398	N000140010283	82,141	-
State University of New York	Pass-Through	12.398	4634	27,749	-
Office of Naval Research	Direct	12.399	DAAD190110479	81,620	-
Army Research Office	Direct	12.399	DAAD190210099	25,164	-
Army Research Office	Direct	12.399	DAAD190210280	13,968	-
US Army	Direct	12.399	DAMD17-99-9313	(4)	-
Office of Naval Research	Direct	12.399	N000140110626	98,167	-
Office of Naval Research	Direct	12.399	N000140110700	2,398	-
Office of Naval Research	Direct	12.399	N000140110742	164,550	72,915
Office of Naval Research	Direct	12.399	N000140110877	(3,826)	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
12 Department Of Defense (continued):					
Office of Naval Research	Direct	12.399	N000140210610	\$ 1,133,811	\$ 43,124
Office of Naval Research	Direct	12.399	N000140210948	36,492	-
Midwest Research	Pass-Through	12.420	392-110051-2	35,853	-
Department of The Army	Direct	12.420	DAMD17-00-1-0032 P00	103,269	-
Department of The Army	Direct	12.420	DAMD17-00-1-0360	50,767	-
Department of The Army	Direct	12.420	DAMD17-01-1-0340	138,413	-
Department of The Army	Direct	12.420	DAMD17-01-1-0569	5	-
Department of The Army	Direct	12.420	DAMD17-01-1-0570	61,365	-
Department of The Army	Direct	12.420	DAMD17-01-1-0776	184,912	56,983
Department of The Army	Direct	12.420	DAMD17-01-2-0036	592,245	-
Department of The Army	Direct	12.420	DAMD17-02-1-0105	189,933	-
Department of The Army	Direct	12.420	DAMD17-0210121	98,111	-
Department of The Army	Direct	12.420	DAMD17-0210505	122,104	-
Department of The Army	Direct	12.420	DAMD17-0210506	21,332	-
Department of The Army	Direct	12.420	DAMD17-0210507	106,388	-
US Army Medic Research	Direct	12.420	DAMD170210659	117,827	-
Department of The Army	Direct	12.420	DAMD17-0210660	78,447	-
Department of The Army	Direct	12.420	DAMD17-03-1-0229	103,559	-
Department of The Army	Direct	12.420	DAMD17-98-1-8215	8,065	-
Department of The Army	Direct	12.420	DAMD17-9919065	133,487	49,496
University of Virginia	Pass-Through	12.420	GG10369/114711	44,388	-
Army Research Office	Direct	12.431	DAAD19-01-1-0399	78,292	28,030
Army Research Office	Direct	12.431	DAAD199910116	79,410	-
Texas Engineering	Pass-Through	12.431	67705	13,354	-
US Air Force	Direct	12.599		7,680	-
Intuitive Research Air Force	Pass-Through	12.599	V3417NUNL003	16,003	-
Intuitive Research Air Force	Pass-Through	12.599	V3418AFUNL002	89,343	-
Intuitive Research Air Force	Pass-Through	12.599	V3418AFUNL003	33,989	-
Intuitive Research Air Force	Pass-Through	12.599	V3418AFUNL004	13,650	-
Intuitive Research Air Force	Pass-Through	12.599	V3419MCUNL003	13,680	-
Dod Air Force (Afmc)	Direct	12.630	F496200110342	150,154	-
Dod Air Force (Afmc)	Direct	12.630	F49620-99-1-0211	28,879	-
Dod Air Force (Afmc)	Direct	12.630	F496209910254	19,934	-
Office of Naval Research	Direct	12.700	N000140110195	79,279	18,025
Office of Naval Research	Direct	12.700	N000149810736	(223)	-
Naval Research Laboratory	Direct	12.799	N0017302P1011	21,697	-
Navy Engineering Logistics	Direct	12.799	N4175602C4681	129,571	-
Air Force Office of Scientific Rsch	Direct	12.800	F496200010117	82,043	-
Air Force Office of Scientific Rsch	Direct	12.800	F496200110124	99,241	-
Air Force Office of Scientific Rsch	Direct	12.800	F496200210249	24,243	-
Air Force Office of Scientific Rsch	Direct	12.800	F496200310142	1,771	-
Air Force Office of Scientific Rsch	Direct	12.800	F496209910209	2,500	-
NSA-Mathematical Sciences Rsch	Direct	12.901	MDA9040210014	117	-
NSA-Mathematical Sciences Rsch	Direct	12.901	MDA9040210046	16,907	-
NSA-Mathematical Sciences Rsch	Direct	12.901	MDA9040210066	15,449	-
NSA-Mathematical Sciences Rsch	Direct	12.901	MDA9040210098	17,636	-
NSA-Mathematical Sciences Rsch	Direct	12.901	MDA9040310085	4,078	-
12 Agency Total				<u>6,682,931</u>	
14 Department of Housing and Urban Development:					
Community Develop Block Grant	Direct	14.246	B-02-SP-NE-0396	<u>71,086</u>	-
15 Department of Interior:					
Nebraska Game And Parks Comission	Pass-Through	15.RD		41,451	
Nebraska Game And Parks Comission	Pass-Through	15.RD		136,108	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
15 Department of Interior:					
Bureau of Reclamation	Direct	15.01FC601540	01FC601540	\$ 18,471	\$ -
US Geological Society	Direct	15.01HQAG0049	01HQAG0049	43,099	-
US Geological Society	Direct	15.01HQSA0346	01HQSA0346	5,715	-
Bureau of Reclamation	Direct	15.1445CA09960020	1445CA09960020	3,268	-
Bureau of Reclamation	Direct	15.30181-2-J178	30181-2-J178	6,665	-
National Park Service	Direct	15.611522001CCA	611522001CCA	2,015	-
Bureau of Land Management	Pass-Through	15.AAA000011	AAA000011	3,980	-
Bureau of Land Management	Direct	15.DEP000038	DEP000038	2,770	-
Montana State University	Pass-Through	15.GC17302Z1138	GC17302Z1138	3,572	-
National Park Service	Pass-Through	15.H6000A100F	H6000A100F	11,416	-
National Park Service	Direct	15.H6000A0100R	H6000A0100R	28,102	-
National Park Service	Direct	15.H6000A0100W	H6000A0100W	993	-
National Park Service	Direct	15.H6000A0100Z	H6000A0100Z	5,525	4,804
National Park Service	Direct	15.H6000A100Ac	H6000A100AC	8,280	-
National Park Service	Direct	15.H6000A100Ad	H6000A100AD	17,440	-
Louisiana State University	Pass-Through	15.R185698	R185698	239	-
US Fish & Wildlife Service	Direct	15.600	14486018199J459	52,678	-
Nebraska Game And Parks Comission	Pass-Through	15.605		19,697	-
Nebraska Game And Parks Comission	Pass-Through	15.605		16,769	-
Fish & Wildlife Mgmt Assistance	Direct	15.608	301810J041	700	-
Fish & Wildlife Mngmt Assistnc	Direct	15.608	60181-0-J625	40	-
Nebraska Game And Parks Comission	Pass-Through	15.615		17,843	-
Nebraska Game And Parks Comission	Pass-Through	15.615		3,788	-
COOP Endangered Species Fund	Direct	15.615	14486018101J613	25,126	-
Wildlife Conservation	Direct	15.617	64640-1261-C61H	2,428	-
Platte River Whooping Crane	Pass-Through	15.623		111	-
Platte River Whooping Crane	Pass-Through	15.623	1448-60181-00-J518	12,191	-
Nebraska Game And Parks Comission	Pass-Through	15.625		5,093	-
US Geological Society	Direct	15.805	01HQGR0091	103,241	-
National Park Service	Direct	15.805	H60000A100L	17,897	15,563
US Geological Society	Direct	15.808	00HQAG0210	10,965	-
US Geological Society	Direct	15.808	02CRGR0003	68,900	-
US Geological Society	Direct	15.808	02CRGR0008	93,727	-
Bureau of Reclamation	Direct	15.808	02HQAG0001	182,038	-
US Geological Society	Direct	15.810	03HQAG0031	155,554	-
Nebraska Historical Society	Pass-Through	15.904	Ne Hist Society	5,331	-
National Park Service	Direct	15.915	CA6000A0100	9,149	-
15 Agency Total				<u>1,142,375</u>	
16 Department of Justice					
US Justice-Other	Direct	16.Rd		60	-
Nebraska Crime Commission	Pass-Through	16.00CG50	00Cg50	58,691	25,293
Nebraska Crime Commission	Pass-Through	16.00CG51	00Cg51	10,900	10,900
US Justice-Other	Direct	16.2002WABX0004	2002WABX0004	53,085	7,182
Nebr Commission On Law Enforce	Pass-Through	16.540	00-Jj-23	763	-
Douglas County	Pass-Through	16.541		520	-
Drug Control & System Implement	Direct	16.580	2002-DD-BX-0031	328,107	-
National Opinion Research	Pass-Through	16.580	OJP-2001-C-003	121,164	-
State Probation Administration	Pass-Through	16.585		10,381	-
Drug Court Discretionary Grant	Pass-Through	16.585		2,805	-
State Probation Administration	Pass-Through	16.585		54,782	-
Public Safety And Community Police	Direct	16.710	2000CKWXX124	33,650	5,000
Public Safety And Community Police	Direct	16.710	2001-CK-WX-K002	2,557	-
Public Safety And Community Police	Direct	16.710	2001CKWXX053	20,089	-
Public Safety And Community Police	Direct	16.710	2002-CK-WX-K010	94,073	-
16 Agency Total				<u>791,627</u>	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
17 Department of Labor:					
Occupational Safety And Health	Direct	17.502	46G0-HT18	\$ 35,444	\$ -
20 Department of Transportation:					
Nebraska Dept of Roads	Pass-Through	20.Rd		1,972	-
Nebraska Dept of Roads	Pass-Through	20.Rd		101,292	-
Nebraska Dept of Roads	Pass-Through	20.Rd		8,600	8,600
Nebraska Dept of Roads	Pass-Through	20.Rd		43,905	-
Nebraska Dept of Roads	Pass-Through	20.Rd		37,991	-
Aptek Co	Pass-Through	20.3K055C01	3K055C01	47,272	-
Aptek Co	Pass-Through	20.3N04SC01	3N04SC01	32,329	-
Federal Highway Administration	Direct	20.DTFH6100X00084	DTFH6100X00084	41,522	-
Federal Railroad Administration	Direct	20.DTFR5301G00306	DTFR5301G00306	180,628	-
Federal Railroad Administration	Direct	20.DTFR5302G00014	DTFR5302G00014	79,656	-
Federal Railroad Administration	Direct	20.DTFR5302G00015	DTFR5302G00015	156,350	-
Department of Transportion	Direct	20.DTRS95G0007	DTRS95G0007	(1,875)	-
Nebraska Department of Roads	Pass-Through	20.EACIM4809703	EACIM4809703	28,790	-
National Academy Science	Pass-Through	20.HR1807/DOT7800099	HR1807/DOT7800099	(17,597)	-
Nebraska Department of Roads	Pass-Through	20.ITS20001Z815	ITS20001Z815	(260)	-
Nebraska Department of Roads	Pass-Through	20.SPRPL1037P530	SPRPL1037P530	23,485	-
Nebraska Department of Roads	Pass-Through	20.UJ9903	UJ9903	154,316	158,564
National Academy Science	Pass-Through	20.205	HR1722	93,682	42,275
National Academy Science	Pass-Through	20.205	HR22142	12,948	-
National Academy Science	Pass-Through	20.205	NCHRP90	65,734	-
Iowa State University	Pass-Through	20.701	MTC-2001-02	(1,986)	-
20 Agency Total				<u>1,088,754</u>	
43 National Aeronautics and Space Administration:					
American Astronomical Studies	Pass-Through	43.RD		3,900	-
California Jet Propulsion Lab	Pass-Through	43.1247442	1247442	27,716	-
Research Triangle Inc	Pass-Through	43.2-94U-8199	2-94U-8199	31,712	12,755
Research Triangle Inc	Pass-Through	43.4-94U-8622	4-94U-8622	30,000	102,866
Space Telescope Science Institute	Pass-Through	43.AR05796.0194A	AR05796.0194A	1,135	-
Space Telescope Science Institute	Pass-Through	43.ED9022701A	ED9022701A	7,182	-
NASA Other	Direct	43.NAG101087	NAG101087	13,699	-
NASA Other	Direct	43.NAG32219	NAG32219	13,854	-
NASA Other	Direct	43.NAG511147	NAG511147	164,896	-
NASA Other	Direct	43.NAG56506	NAG56506	1,316	-
NASA Other	Direct	43.NAG59834	NAG59834	5,490	-
NASA Other	Direct	43.NAG91310	NAG91310	42,621	-
NASA Other	Direct	43.NASA NAG512277	NASA NAG512277	45,316	-
NASA Other	Direct	43.NASA NAG91310	NASA NAG91310	47,942	-
NASA Other	Direct	43.NCC557200000	NCC557200000	907,367	400,698
NASA Technology Utilization	Direct	43.002	NAG56990	63	-
NASA Technology Utilization	Direct	43.002	NAG8-1893	126,987	-
43 Agency Total				<u>1,471,196</u>	
45 National Endowment Arts and Humanities:					
National Endowment Humanities	Direct	45.140	FS2326602	79,455	-
National Endowment Humanities	Direct	45.149	PA2337699	13,116	-
National Endowment Humanities	Direct	45.149	PA5016903	26,049	-
Fellowships and Stipends	Direct	45.160	FB3827903	16,000	-
Imls Natl Leadership Grants	Direct	45.312	LG0202006302	18,693	-
University of Denver	Pass-Through	45.312	3568326	5,000	-
45 Agency Total				<u>158,313</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
47 National Science Foundation:					
North Carolina State University	Pass-Through	47.RD		\$ 38,785	\$ -
NSF Other	Direct	47.12617	126170	48,878	-
NSF Other	Direct	47.244248	244248	26,298	-
NSF Other	Direct	47.333736	333736	2,751	-
Boston College	Pass-Through	47.63192	631920	8,878	-
NSF Other	Direct	47.8878	88780	100,600	77,600
NSF Other	Direct	47.89899	89899	8,460	-
NSF Engineering	Direct	47.041	BES-9907281	150,333	-
NSF Engineering	Direct	47.041	BES-9986393	3,262	-
Columbia University	Pass-Through	47.041	OPG8251	34,776	-
University of Arkansas	Pass-Through	47.041	SA0011007	116,919	-
NSF Engineering	Direct	47.041	1315	4,351	-
NSF Engineering	Direct	47.041	1524	9,248	-
NSF Engineering	Direct	47.041	70245	51,082	-
NSF Engineering	Direct	47.041	96381	117,453	20,000
NSF Engineering	Direct	47.041	100354	82,104	78,086
NSF Engineering	Direct	47.041	112929	112,801	-
NSF Engineering	Direct	47.041	127958	62,912	24,314
NSF Engineering	Direct	47.041	129190	38,034	-
NSF Engineering	Direct	47.041	134591	31,862	-
NSF Engineering	Direct	47.041	137963	3,638	-
NSF Engineering	Direct	47.041	210051	47,231	-
NSF Engineering	Direct	47.041	210850	166,965	-
NSF Engineering	Direct	47.041	216788	11,245	-
NSF Engineering	Direct	47.041	237135	18,476	-
Rose Hulman Institute	Pass-Through	47.041	240910	7,779	-
NSF Engineering	Direct	47.041	263104	25,302	1,700
NSF Engineering	Direct	47.041	300014	9,371	-
NSF Engineering	Direct	47.041	300018	13,070	-
NSF Engineering	Direct	47.041	311833	17,172	-
NSF Engineering	Direct	47.041	9731869	(5,515)	-
NSF Engineering	Direct	47.041	9732258	(9,841)	-
NSF Engineering	Direct	47.041	9733756	25,233	-
NSF Engineering	Direct	47.041	9802126	73,468	-
NSF Engineering	Direct	47.041	9876254	44,029	-
NSF Engineering	Direct	47.041	9907586	19,319	-
NSF Engineering	Direct	47.041	9908219	53,031	-
NSF Engineering	Direct	47.041	9908616	32,236	-
NSF Engineering	Direct	47.041	9978707	20,677	-
NSF Mathematical and Physical	Direct	47.049	9806954/9510096	1,661	-
Clemson University	Pass-Through	47.049		9,088	-
NSF Mathematical and Physical	Direct	47.049	D9424018/9732056	(2,318)	-
NSF Mathematical and Physical	Direct	47.049	DMR-0071682	64,115	-
NSF Mathematical and Physical	Direct	47.049	DMS-0201080	23,696	-
NSF Mathematical and Physical	Direct	47.049	70980	79,415	-
NSF Mathematical and Physical	Direct	47.049	71037	7,786	-
NSF Mathematical and Physical	Direct	47.049	79951	4,661	-
NSF Mathematical and Physical	Direct	47.049	79951	170	-
NSF Mathematical and Physical	Direct	47.049	91975	74,480	-
NSF Mathematical and Physical	Direct	47.049	92004	23,445	-
NSF Mathematical and Physical	Direct	47.049	97353	20,340	-
NSF Mathematical and Physical	Direct	47.049	98459	68,785	-
NSF Mathematical and Physical	Direct	47.049	98545	320,188	21,669
NSF Mathematical and Physical	Direct	47.049	98799	149,447	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
47 National Science Foundation					
(continued):					
NSF Mathematical and Physical	Direct	47.049	99363	\$ 246,368	\$ -
NSF Mathematical and Physical	Direct	47.049	107241	194,841	-
NSF Mathematical and Physical	Direct	47.049	112578	134,466	-
NSF Mathematical and Physical	Direct	47.049	137987	80,460	-
NSF Mathematical and Physical	Direct	47.049	139499	64,645	-
NSF Mathematical and Physical	Direct	47.049	201904	29,343	8,911
NSF Mathematical and Physical	Direct	47.049	203359	7,460	-
NSF Mathematical and Physical	Direct	47.049	206951	30,278	-
NSF Mathematical and Physical	Direct	47.049	208121	36,559	-
NSF Mathematical and Physical	Direct	47.049	213320	79,970	-
NSF Mathematical and Physical	Direct	47.049	213808	678,920	848
NSF Mathematical and Physical	Direct	47.049	224962	11,078	-
NSF Mathematical and Physical	Direct	47.049	230770	7,400	-
NSF Mathematical and Physical	Direct	47.049	302024	11,902	-
NSF Mathematical and Physical	Direct	47.049	305354	86	-
NSF Mathematical and Physical	Direct	47.049	306506	12,687	-
NSF Mathematical and Physical	Direct	47.049	9616690	173,239	-
NSF Mathematical and Physical	Direct	47.049	9801581	15,143	-
NSF Mathematical and Physical	Direct	47.049	9817247	4,378	-
NSF Mathematical and Physical	Direct	47.049	9874657	42,500	-
NSF Mathematical and Physical	Direct	47.049	9875425	2,266	-
NSF Mathematical and Physical	Direct	47.049	9906570	40,802	-
NSF Mathematical and Physical	Direct	47.049	9972587	13,427	-
NSF Mathematical and Physical	Direct	47.049	9975909	31,240	-
NSF Mathematical and Physical	Direct	47.049	9980705	1,956	-
Texas A&M Research Foundation	Pass-Through	47.050	F000416	11	-
Texas A&M Research Foundation	Pass-Through	47.050	F000716	58	-
Texas A&M Research Foundation	Pass-Through	47.050	F001167/188F001233	(6)	-
University of Minnesota	Pass-Through	47.050	T5246361001	18,016	-
NSF Geosciences	Direct	47.050	79343	12,364	-
NSF Geosciences	Direct	47.050	81226	138,977	-
NSF Geosciences	Direct	47.050	81699	79,066	-
NSF Geosciences	Direct	47.050	82226	402	-
NSF Geosciences	Direct	47.050	87916	5,759	-
NSF Geosciences	Direct	47.050	91676	39,134	-
NSF Geosciences	Direct	47.050	107028	49,757	-
NSF Geosciences	Direct	47.050	122769	21,574	-
NSF Geosciences	Direct	47.050	207893	41,662	-
NSF Geosciences	Direct	47.050	225782	8,110	-
NSF Geosciences	Direct	47.050	230323	2,857	-
NSF Geosciences	Direct	47.050	243728	7,840	-
NSF Geosciences	Direct	47.050	9811861	12,386	-
NSF Geosciences	Direct	47.050	9905262	56,988	-
NSF Geosciences	Direct	47.050	9907759	959	-
NSF Geosciences	Direct	47.050	9909597	25,653	-
NSF Geosciences	Direct	47.050	9911855	225,269	-
Natl Science Fdn	Direct	47.051	9727236	23,469	-
NSF Computer & Info Science	Direct	47.070	CCR-0209187	43,088	-
NSF Computer & Info Science	Direct	47.070	74121	121,047	-
NSF Computer & Info Science	Direct	47.070	80898	84,092	-
NSF Computer & Info Science	Direct	47.070	85788	853	-
NSF Computer & Info Science	Direct	47.070	91530	340,544	-
NSF Computer & Info Science	Direct	47.070	92761	71,236	-
NSF Computer & Info Science	Direct	47.070	98273	8,344	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
47 National Science Foundation					
(continued):					
NSF Computer & Info Science	Direct	47.070	131937	\$ 43,925	\$ -
NSF Computer & Info Science	Direct	47.070	133568	190,548	-
NSF Computer & Info Science	Direct	47.070	204436	139,600	-
NSF Computer & Info Science	Direct	47.070	208619	8,952	-
NSF Computer & Info Science	Direct	47.070	219970	38,207	-
NSF Computer & Info Science	Direct	47.070	320889	3,905	-
NSF Computer & Info Science	Direct	47.070	9877080	(1,079)	-
NSF Computer & Info Science	Direct	47.070	9971167	70,985	26,063
NSF Computer & Info Science	Direct	47.070	9988540	(1,658)	-
NSF Computer & Info Science	Pass-Through	47.074		134,276	-
NSF Biological Sciences	Direct	47.074	9974453/9604000	26,030	-
Northern Arizona University	Pass-Through	47.074	B10321M	3,055	-
NSF Biological Sciences	Direct	47.074	IBN-0091030	99,356	-
NSF Biological Sciences	Direct	47.074	IBN-0309532	71,472	-
Kansas State University	Pass-Through	47.074	S03007 9632851	16,721	-
Kansas State University	Pass-Through	47.074	S03068	5,677	-
University of California-Davis	Pass-Through	47.074	SA6242	29,335	-
NSF Biological Sciences	Direct	47.074	78013	26,488	13,067
NSF Biological Sciences	Direct	47.074	79967	131,246	-
NSF Biological Sciences	Direct	47.074	84075	16,453	-
NSF Biological Sciences	Direct	47.074	85216	182,781	-
NSF Biological Sciences	Direct	47.074	87206	25,615	-
NSF Biological Sciences	Direct	47.074	87253	41,687	-
NSF Biological Sciences	Direct	47.074	90813	32,253	-
NSF Biological Sciences	Direct	47.074	100133	21,659	-
NSF Biological Sciences	Direct	47.074	110999	119,499	-
NSF Biological Sciences	Direct	47.074	112656	141,336	-
NSF Biological Sciences	Direct	47.074	115626	118,692	-
NSF Biological Sciences	Direct	47.074	130057	124,697	-
NSF Biological Sciences	Direct	47.074	130665	61,701	-
NSF Biological Sciences	Direct	47.074	130868	90,211	-
NSF Biological Sciences	Direct	47.074	131357	147,486	-
NSF Biological Sciences	Direct	47.074	133078	1,508	-
NSF Biological Sciences	Direct	47.074	211730	107,372	-
NSF Biological Sciences	Direct	47.074	212486	996	-
NSF Biological Sciences	Direct	47.074	217312	263,548	113,466
NSF Biological Sciences	Direct	47.074	221925	35,000	-
NSF Biological Sciences	Direct	47.074	234441	23,097	-
NSF Biological Sciences	Direct	47.074	235167	16,346	-
NSF Biological Sciences	Direct	47.074	235302	48,951	-
NSF Biological Sciences	Direct	47.074	9629318	136	-
NSF Biological Sciences	Direct	47.074	9726407	51,862	-
NSF Biological Sciences	Direct	47.074	9806439	(1,950)	-
NSF Biological Sciences	Direct	47.074	9808249	34,588	-
NSF Biological Sciences	Direct	47.074	9870202	21,965	-
NSF Biological Sciences	Direct	47.074	9874516	(1,743)	-
NSF Biological Sciences	Direct	47.074	9974669	52,018	-
NSF Biological Sciences	Direct	47.074	9982698	43,356	-
NSF Biological Sciences	Direct	47.074	9985045	110,330	-
Cornell University	Pass-Through	47.074	417056969	12,156	-
NSF Social Behavioral Sciences	Direct	47.075	BCS-0111526	18,161	-
Washington State University	Pass-Through	47.075	G001391	1,920	-
Louisiana State University	Pass-Through	47.075	R109558	2,211	-
NSF Social Behavioral Sciences	Direct	47.075	SES-0136236	101,362	-

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
47 National Science Foundation (continued):					
National Research Council	Pass-Through	47.075	2341	\$ 5,561	\$ -
NSF Social Behavioral Sciences	Direct	47.075	10140	72,444	-
NSF Social Behavioral Sciences	Direct	47.075	79252	34,270	-
NSF Social Behavioral Sciences	Direct	47.075	89548	7,089	-
NSF Social Behavioral Sciences	Direct	47.075	111887	113,983	-
NSF Social Behavioral Sciences	Direct	47.075	126599	22,793	-
NSF Social Behavioral Sciences	Direct	47.075	130500	25,602	-
NSF Social Behavioral Sciences	Direct	47.075	132302	23,641	-
NSF Social Behavioral Sciences	Direct	47.075	134537	2,181	-
NSF Social Behavioral Sciences	Direct	47.075	201376	2,484	-
NSF Social Behavioral Sciences	Direct	47.075	9900127	32,217	-
NSF Education & Human Resources	Pass-Through	47.076		13,774	-
MAA Math Assoc of America	Pass-Through	47.076		6,836	-
NSF Education & Human Resources	Direct	47.076	DGE-0237093	22,330	-
NSF Education & Human Resources	Direct	47.076	DGE-9729218	3,043	-
Kansas State University	Pass-Through	47.076	S00011	17,995	-
Kansas State University	Direct	47.076	S01011	70,500	-
NSF Education & Human Resources	Direct	47.076	71008	16,787	-
NSF Education & Human Resources	Direct	47.076	71011	18,045	-
NSF Education & Human Resources	Direct	47.076	72505	44,532	-
NSF Education & Human Resources	Direct	47.076	75011	9,267	-
NSF Education & Human Resources	Direct	47.076	83124	194,974	66,439
NSF Education & Human Resources	Direct	47.076	91900	3,460,243	1,073,373
NSF Education & Human Resources	Direct	47.076	94903	113,318	-
NSF Education & Human Resources	Direct	47.076	126733	29,078	-
NSF Education & Human Resources	Direct	47.076	127777	89,061	-
NSF Education & Human Resources	Direct	47.076	231270	5,372	-
NSF Education & Human Resources	Direct	47.076	231881	58,319	1,709
NSF Education & Human Resources	Direct	47.076	9555404	11,121	-
NSF Education & Human Resources	Direct	47.076	9818241	16,717	-
NSF Education & Human Resources	Direct	47.076	9819377	149,798	40,859
NSF Education & Human Resources	Direct	47.076	9950349	1	-
NSF Education & Human Resources	Direct	47.076	9970471	15,463	-
NSF Education & Human Resources	Direct	47.076	9981106	48,853	-
NSF Academic Research Facilities	Direct	47.077	96348	109,606	-
NSF Academic Research Facilities	Direct	47.077	118665	7,252	-
NSF Academic Research Facilities	Direct	47.077	128782	5,230	-
NSF Polar Programs	Direct	47.078	216522	64,133	-
47 Agency Total				<u>13,906,769</u>	
58 Securities:					
Securities-Complaint Investigation	Direct	58.001		<u>6,656</u>	-
64 Veterans Administration:					
Sharing Specialized Medical Services	Direct	64.018		8,598	-
Sharing Specialized Medical Services	Direct	64.018		35,799	-
Sharing Specialized Medical Services	Direct	64.018		39,489	-
Sharing Specialized Medical Services	Direct	64.018		24,628	-
Sharing Specialized Medical Services	Direct	64.018		17,953	-
Sharing Specialized Medical Services	Direct	64.018		40,797	-
Sharing Specialized Medical Services	Direct	64.018		(860)	-
Sharing Specialized Medical Services	Direct	64.018		51,825	-
Sharing Specialized Medical Services	Direct	64.018		37,294	-

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
64 Veterans Administration (continued):					
Sharing Specialized Medical Services	Direct	64.018		\$ 34,226	\$ -
Sharing Specialized Medical Services	Direct	64.018		25,191	-
Sharing Specialized Medical Services	Direct	64.018		40,861	-
Sharing Specialized Medical Services	Direct	64.018		5,283	-
Sharing Specialized Medical Services	Direct	64.018		27,451	-
Sharing Specialized Medical Services	Direct	64.018		35,353	-
Sharing Specialized Medical Services	Direct	64.018		4,292	-
64 Agency Total				<u>428,180</u>	
66 Environmental Protection Agency					
Nebraska Environmental Quality	Pass-Through	66.RD		89,385	-
Nebraska Environmental Quality	Pass-Through	66.RD		(2,375)	-
Water Environment Research Fdn	Pass-Through	66.00HHHE1	00HHHE1	68,529	-
Nebraska Environmental Quality	Pass-Through	67	560033	2,282	-
Nebraska Environmental Quality	Pass-Through	67	5699312	270,338	-
Nebraska Environmental Quality	Pass-Through	67	5699591	15,114	-
State of Missouri	Pass-Through	66.G00WQM03	G00WQM03	12,354	-
Epa State Underground Water	Direct	66.433	CR82642701	450	-
Epa Pollutant Discharge Elimination	Direct	66.463	CP997759010	8,967	-
Consortium For Plant Biotechnology	Pass-Through	66.500	EPA82947901134	(1,546)	-
Montana State University	Pass-Through	66.500	GC04201Z1975	81,093	-
Epa Consolidated Research	Direct	66.500	R828341010	40,862	5,000
Epa Consolidated Research	Direct	66.500	R829073010	16,549	-
Epa Consolidated Research	Direct	66.500	R829422010	135,076	-
Consortium For Plant Biotechnology	Pass-Through	66.500	R82947901	6,952	-
Epa Consolidated Research	Direct	66.500	82863501	452,194	-
Nebraska Environmental Quality	Pass-Through	66.606		13,359	-
Colorado State University	Pass-Through	66.606	G58032	506	-
Epa Surveys, Studies, Investigations	Direct	66.606	XP987212010	500,000	-
Illinois University	Pass-Through	66.606	3324	2,643	-
Epa Surveys, Studies, Investigations	Direct	66.606	98720701	27,277	-
66 Agency Total				<u>1,740,009</u>	
81 Department of Energy					
Nebraska Energy Office	Pass-Through	81	203002	19,012	-
Nebraska Energy Office	Pass-Through	81	203003	35,273	-
Sandia National Laboratory	Pass-Through	81	30474	47,769	-
Battelle	Pass-Through	82	5657	60,977	-
National Renewable Energy	Pass-Through	81.XDK23262501	XDK23262501	22,242	-
Office of Science Financial Assistance	Direct	81.049	DEFC2601NT41255	115,102	59,499
Office of Science Financial Assistance	Direct	81.049	DEFG0201EF45891	52,289	-
Office of Science Financial Assistance	Direct	81.049	DEFG0201ER45890	160,285	-
Office of Science Financial Assistance	Direct	81.049	DEFG0300ER15044	98,097	-
Office of Science Financial Assistance	Direct	81.049	DEFG0300ER15099	83,878	-
Office of Science Financial Assistance	Direct	81.049	DEFG0300ER62996	414,357	-
Office of Science Financial Assistance	Direct	81.049	DEFG0396ER14646	106,063	-
Office of Science Financial Assistance	Direct	81.049	DEFG0398ER20297	63,803	-
Office of Science Financial Assistance	Direct	81.049	DEFG0398ER20315	90,030	-
Office of Science Financial Assistance	Direct	81.049	DEFG0398ER45703	82,924	-
Office of Science Financial Assistance	Direct	81.049	PR300ER15075000	95,759	-
University of Minnesota	Pass-Through	81.049	V4056336101	20,333	-
Energy Policy Planning	Direct	81.080	DEFG0200ER45827	493,580	-
Sandia National Laboratory	Pass-Through	81.086	PO19908	12,836	-
University of California	Pass-Through	81.086	6501161	75,251	-
Consortium For Plant Biotechnology	Pass-Through	81.087	OR22072-116	1,742	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
81 Department of Energy (continued):					
University of California-Davis	Pass-Through	81.087	920294	\$ 1,375,958	\$ 900,270
Texas Engineering	Pass-Through	81.104		(7,707)	-
Texas Engineering	Pass-Through	81.104		12,158	-
Texas Engineering	Pass-Through	81.104		23,989	-
Epidemiology Financial Assistance	Direct	81.108	DE-FG02-95ER62024	335,694	-
81 Agency Total				<u>3,891,694</u>	
84 Department of Education:					
Nebr Coordinating Commission Educ	Pass-Through	84.Rd		961	-
Nebr Coordinating Commission Educ	Pass-Through	84.Rd		6,444	-
Nebraska Department of Education	Pass-Through	84.Rd		2,788	-
Nebraska Department of Education	Pass-Through	84.Rd		94,272	-
Nebraska Department of Education	Pass-Through	84.Rd		15,940	-
Nebraska Department of Education	Pass-Through	84.R203D60003	R203D60003	(4,994)	-
Nebraska Department of Education	Pass-Through	84.027	941050-248-9C1-03	21,302	-
Nebraska Department of Education	Pass-Through	84.027	94800012481C202	12,463	-
Nebraska Department of Education	Pass-Through	84.027	9480012481C1003	24,979	-
Nebraska Department of Education	Pass-Through	84.048	Contract 22165	9,995	-
Improve Postsecondary Education	Direct	84.116	P116Z0100710	759,471	25,477
Improve Postsecondary Education	Direct	84.116	P116Z0200400	184,278	8,100
CSU Chino Research Foundation	Pass-Through	84.116	2126	1,585	-
Nebraska Department of Education	Pass-Through	84.181	941050-248-9C1-02	17,717	-
Nebraska Department of Education	Pass-Through	84.181	941050-248-9C2-03	36,924	-
Graduate Assistance In Areas of Need	Direct	84.200	P200A0109030	78,428	-
Nebr Coordinating Commission Educ	Pass-Through	84.281	S281B010027	42,490	-
University of Wisconsin	Pass-Through	84.324	513G505	10,270	-
Special Educ Research & Innovation	Direct	84.324	H324B0200520	13,965	-
Special Educ Research & Innovation	Direct	84.324	H324D0100130	226,329	-
Special Educ Research & Innovation	Direct	84.324	H324M9800960	48,766	-
Special Educ Research & Innovation	Direct	84.324	H324X0100100	1,129,310	162,638
Indiana University	Pass-Through	84.325		25,937	-
Educ Personnel Preparation	Direct	84.325	H325D9900100	174,409	-
Educ Personnel Preparation	Direct	84.325	H325D9900990	43,347	-
Nebraska Department of Education	Pass-Through	84.336	948000PQT203	9,880	-
UTMB	Pass-Through	84.339	Doe#P339B990490	5,756	-
Nebraska Department of Education	Pass-Through	84.342	948000743NCP02	8,431	-
Nebraska Department of Education	Pass-Through	84.342	Contract 22150	3,431	-
Teachers Technology	Direct	84.342	P342A0002300	319,062	-
Nebraska Department of Education	Pass-Through	84.342	20132	15,639	-
Education Service Unit #3	Pass-Through	84.349		116	-
Nebraska Department of Education	Pass-Through	84.367	948000-162A104	15,520	-
Nebraska Department of Education	Pass-Through	84.367	948000-162A204	32,200	-
Nebraska Department of Education	Pass-Through	84.367	948000-PQT04	43,883	-
Duke University Medical School	Pass-Through	84.485	485	141,303	-
84 Agency Total				<u>3,572,597</u>	
93 Health And Human Services:					
Nebraska Dept Health & Human Service	Pass-Through	93.RD		60,000	-
Nebraska Dept Health & Human Service	Pass-Through	93.RD		397	-
Lincoln Action Program	Pass-Through	93.RD		6,842	-
Pennsylvania State University	Pass-Through	93.2147UNDHHS2241 NIH	2147UNDHHS2241 NIH	241,527	-
Nebraska Dept Health & Human Service	Pass-Through	93.7261	7261	21,188	-
Nebraska Dept Health & Human Service	Pass-Through	93.7851	7851	89,440	-
Nebraska Dept Health & Human Service	Pass-Through	93.8725	8725	7,997	-
Nebraska Dept Health & Human Service	Pass-Through	93.99G724	99G724	149,536	1,820

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Nebraska Dept Health & Human Service	Pass-Through	93.BT 168 123103	BT 168 123103	\$ 13,012	\$ -
University of Miami	Pass-Through	93.M525807 M568445	M525807 M568445	365	-
University of Miami	Pass-Through	93.M620542	M620542	6,788	-
University of Miami	Pass-Through	93.M696464M728826	M696464M728826	52,440	-
Arkansas Medical University	Pass-Through	93.NIH R01 EY11352	NIH R01 EY11352	(9,115)	-
University of Kansas	Pass-Through	93.051	FY2002-035	18,545	-
University of Wisconsin-Milwaukee	Pass-Through	93.051	K012772	7,552	-
Bio Response Environ Health Hazards	Direct	93.113	08R3ES11403A	50,801	-
Bio Response Environ Health Hazards	Direct	93.113	08R3ES11441A	104,955	-
Bio Response Environ Health Hazards	Direct	93.113	1 R01 ES07505-01A1	(1,377)	-
Bio Response Environ Health Hazards	Direct	93.113	R41GMES64297	(30,599)	-
Applied Toxicological Research	Direct	93.114	08R5ES11788A	36,743	-
Oral Diseases And Disorder	Direct	93.121	1 R01 DE12872-01A2	25,812	23,204
Oral Diseases And Disorder	Direct	93.121	1 R01 DE12872-01A2S1	44,440	-
Oral Diseases And Disorder	Direct	93.121	1 R21 DE14523-01	85,301	-
Oral Diseases And Disorder	Direct	93.121	2 R01 DE012308-07	89,623	-
Oral Diseases And Disorder	Direct	93.121	3 R01 DE12308-06S1	50,923	-
Oral Diseases And Disorder	Direct	93.121	3 R01 DE12872-02S1	3,245	-
Oral Diseases And Disorder	Direct	93.121	5 R01 DE12308-06	159,081	-
Oral Diseases And Disorder	Direct	93.121	5 R01 DE12872-02	506,095	207,194
Oral Diseases And Disorder	Direct	93.121	7 R01 DE12308-05	5,635	-
Nebr Domestic Violence Coalition	Pass-Through	93.136		2,759	-
Rural Health Research Center	Direct	93.155	5 U1C RH 00025-02	166,690	101,931
Rural Health Research Center	Direct	93.155	5 U1C RH 00025-03	587,881	123,869
National Institute of Deafness	Direct	93.173	08R1DC04846B	184,004	-
Suny Buffalo New York	Pass-Through	93.173	1 R21 DC04988	37,756	-
Father Flanagan'S Boys Home	Pass-Through	93.173	2 P01 DC01813-08	(20,922)	-
Father Flanagan'S Boys Home	Pass-Through	93.173	2 P01 DC01813-09	63,084	-
Father Flanagan'S Boys Home	Pass-Through	93.173	R01 DC05009-01	9,449	-
University of Washington	Pass-Through	93.173	SUB 713023	10,080	-
Siouxland Community	Pass-Through	93.224	6H27-CS-02088-09	110,604	-
Creighton University	Pass-Through	93.226	1 R01 HS09860-01A2	27,350	-
University of California-Sf	Pass-Through	93.226	1 R01 HS13001	4,080	-
Research Health Services Costs	Direct	93.226	5 R01 HS10183-03	48,309	28,579
University of California-Sf	Pass-Through	93.226	5 R01 HS13001	34,419	-
University of Alabama - Birmingham	Pass-Through	93.226	U 18 HS10389	19,247	-
Mental Health Research Grants	Direct	93.242	08R1DA11893A	100,206	-
Mental Health Research Grants	Direct	93.242	08R1MH59608A	132,391	-
Mental Health Research Grants	Direct	93.242	08R1MH62061B	80,667	-
Mental Health Research Grants	Direct	93.242	08R1MH62977A	150,937	-
Mental Health Research Grants	Direct	93.242	08R1MH67281A	738,819	-
Mental Health Research Grants	Direct	93.242	08RMH068426A	23,548	-
University of Rochester	Pass-Through	93.242	1 P01 MH64570-02	137,716	-
Mental Health Research Grants	Direct	93.242	1 R01 MH60252-01A1	11,757	-
Mental Health Research Grants	Direct	93.242	1 R01 MH60252-03	31,070	-
Mental Health Research Grants	Direct	93.242	1 R01 MH64772-01A1	267,424	-
Mental Health Research Grants	Direct	93.242	1 R01 MH65151-01	201,761	-
Mental Health Research Grants	Direct	93.242	1 R01 MH65151-02	86,545	-
Mental Health Research Grants	Direct	93.242	5 R01 MH60252-02	244,382	105,735
University of Rochester	Pass-Through	93.242	1 R01 MH64570-01	122,319	-
Duke Clinical Research Center	Pass-Through	93.242	N01MH80008	303,267	-
University of Denver	Pass-Through	93.242	R01 MH38820	(25,015)	-
University of Denver	Pass-Through	93.242	R01 MH38820	134,142	-
University of Iowa	Pass-Through	93.262	1 U50 OH07548-01	13,107	-
Alcohol Research Career Develop	Direct	93.271	5 F02 AA00272-03	(23,156)	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Alcohol Research Career Develop	Direct	93.271	5 K02 AA00272-04	\$ 90,391	\$ -
Alcohol Research Career Develop	Direct	93.273	1 R01 AA13846-01	97,258	-
Creighton University	Pass-Through	93.273	1 R21 AA13434-01	10,581	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA04961-21	94,301	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA07731-16	127,679	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA07846-13	(4,956)	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA08769-11	37,896	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA08769-12	395,125	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA09384-09	(33,404)	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA09384-10	161,403	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA09384-11	28,528	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA10435-07	(36,291)	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA10435-08	340,491	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA10435-09	26,724	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA11288-04	143,274	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA12450-03	(28,582)	-
Alcohol Research Career Develop	Direct	93.273	5 R01 AA12450-04	225,100	-
Alcohol Research Career Develop	Direct	93.273	5 R03 AA13701-01	51,970	-
Alcohol Research Career Develop	Direct	93.273	5 R29 AA11291-05	63,211	-
Alcohol Research Career Develop	Direct	93.273	5 R37 AA07818-11	121,243	-
Alcohol Research Career Develop	Direct	93.273	5 R37 AA07818-12	125,868	-
Drug Abuse Service Awards	Direct	93.278	08F1DA16179A	17,281	-
Drug Abuse Research Programs	Direct	93.279	08R1DA15333A	144,450	-
Drug Abuse Research Programs	Direct	93.279	08R1MH57110B	729,799	155,048
Drug Abuse Research Programs	Direct	93.279	1 R01 DA011707-01	11,645	-
Drug Abuse Research Programs	Direct	93.279	1 R01 DA14258-01	(2,538)	-
Drug Abuse Research Programs	Direct	93.279	5 R01 DA14258-02	74,535	-
Drug Abuse Research Programs	Direct	93.279	5 R01 DA14258-03	7,470	-
University of Michigan	Pass-Through	93.279	P/T R01 DA14023	(1,882)	-
National Institute Mental Health	Direct	93.281	08KMH064897A	45,377	-
National Institute Mental Health	Direct	93.281	08KMH066365A	12,588	-
National Institute Mental Health	Direct	93.281	5 K08 MH01552-04	(4,126)	-
National Institute Mental Health	Direct	93.281	5 K08 MH01552-05	72,336	-
Nebr Dept of Health & Human Services	Pass-Through	93.283		24,417	-
Nebr Dept of Health & Human Services	Pass-Through	93.283		559,925	-
Nebr Dept of Health & Human Services	Pass-Through	93.283		5,966	-
University of Alabama-Birmingham	Pass-Through	93.283	UR3 CCU419282-03	290	-
University of Michigan	Pass-Through	93.283	UR6/CCU517481F007095	43,234	-
Nurse Practitioner	Direct	93.298	5 D24 HP00832-02	59,689	-
Nurse Practitioner	Direct	93.299	08R1MH61810A	284,673	79,521
Comparative Medicine Program	Direct	93.306	08PORR15635A	1,910,629	625,692
Comparative Medicine Program	Direct	93.306	1 R21 RR14480-01	17,106	-
Southwest Fdn Biomedical Research	Pass-Through	93.306	5 R24 RR13199-04	16,524	-
Joslin Diabetes Center	Pass-Through	93.333		6,364	-
Georgia Dept Human Resources	Pass-Through	93.333		20,702	-
General Clinical Research	Direct	93.333	1 S07 RR18146-01	57,456	-
University of Minnesota	Pass-Through	93.333	W64365551	17,441	-
Georgia Dept Human Resources	Pass-Through	93.333	35992	27,141	-
Biomedical Research Support	Direct	93.337	08R1GM39451E	186,437	-
Professional Nurse Trainee	Direct	93.358	1 D09 HP00049-01	1,294	-
Professional Nurse Trainee	Direct	93.358	1 D09 HP00049-03	359,515	-
Nursing Research	Direct	93.361	1 F31 NR07564-02	24,796	-
Nursing Research	Direct	93.361	1 R01 NR07743-01A1	204,127	-
Nursing Research	Direct	93.361	1 R01 NR07759-01A1	181,056	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Nursing Research	Direct	93.361	1 R01 NR07759-02	\$ 123,496	\$ -
Nursing Research	Direct	93.361	1 R01 NR07759-02S1	2,139	-
Nursing Research	Direct	93.361	1 R01 NR07762-01A1	159,151	-
Nursing Research	Direct	93.361	5 F31 NR007564-03	2,736	-
Nursing Research	Direct	93.361	5 F31 NR07420-02	14,278	-
Nursing Research	Direct	93.361	5 K01 NR00098-03	10	-
Nursing Research	Direct	93.361	5 R01 NR007743-02	230,673	-
Nursing Research	Direct	93.361	5 R01 NR04861-02	399,319	-
Nursing Research	Direct	93.361	5 R01 NR04861-03	1	-
Nursing Research	Direct	93.361	5 R01 NR07762-02	60,108	-
Grants & Graduate Training	Direct	93.379	0G90YD010201	5,470	-
Grants & Graduate Training	Direct	93.379	0G90YD010202	6,484	-
Research Infrastructure	Direct	93.389	08PORR17675A	448,368	70,059
Research Infrastructure	Direct	93.389	1 P20 RR16469-01	1,110,214	408,479
Research Infrastructure	Direct	93.389	3 P20 RR16469-02S1	397,118	-
Research Infrastructure	Direct	93.389	5 P20 RR16469-02	855,404	342,240
Research Infrastructure	Pass-Through	93.389	1 P20 RR17675A-01	94,264	-
Cancer Cause And Prevention	Direct	93.393	08R1CA75903A	166,273	128,233
Cancer Cause And Prevention	Direct	93.393	08R1CA76958A	210,280	-
Cancer Cause And Prevention	Direct	93.393	1 R01 CA88184-01	78	-
Cancer Cause And Prevention	Direct	93.393	1 R03 CA94770-01	74,628	-
Cancer Cause And Prevention	Direct	93.393	1 R03 CA94770-02	2,760	-
Cancer Cause And Prevention	Direct	93.393	2 R01 CA29088-18	83,091	49,637
Cancer Cause And Prevention	Direct	93.393	2 R01 CA68529-04	(25,990)	-
Cancer Cause And Prevention	Direct	93.393	3 R01 CA68529-04S1	(5,001)	-
Cancer Cause And Prevention	Direct	93.393	3 R01 CA68529-08S1	32,759	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA049917-11	199,053	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA088184-04	15	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA29088-15	(65,591)	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA29088-19	251,446	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA29088-20	34,619	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA49917-10 REV	181,417	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA68529-08	241,470	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA76049-01A2	24,357	-
Cancer Cause And Prevention	Direct	93.393	5 R01 CA76049-03	136,647	26,644
Cancer Cause And Prevention	Direct	93.393	5 R01 CA76049-04	110,193	8,022
Cancer Cause And Prevention	Direct	93.393	5 R01 CA88184-03	279,776	-
National Childhood Cancer Fund	Pass-Through	93.393	2 U10 CA13539-29/30	18,994	-
National Childhood Cancer Fund	Pass-Through	93.393	2 U10 CA13539-30	2,445	-
National Childhood Cancer Fund	Pass-Through	93.393	U10 CA30696	12,360	-
Childrens Hospital Los Angeles	Pass-Through	93.393	5576876	56,650	-
Cancer Detection And Diagnosis	Direct	93.394	1 U01 CA84967-01	(270,737)	203,393
Cancer Detection And Diagnosis	Direct	93.394	5 U01 CA84967-04	816,990	464,667
Father Flanagans Boys Home	Pass-Through	93.394	5 R21 CA76923-02	(9,852)	-
Father Flanagans Boys Home	Pass-Through	93.394	5 R21 CA76923-03	(11,289)	-
George Washington University	Pass-Through	93.395	02M085U01Ca66535	58,214	-
Cancer Treatment Research	Direct	93.395	1 R01 CA89225-01A1	82,795	43,935
University of Pennsylvania-Med Schl	Pass-Through	93.395	1 R01 CA89461-01	36,324	-
Cancer Treatment Research	Direct	93.395	1 R13 CA89535-01	5,842	-
Cancer Treatment Research	Direct	93.395	1 R21 CA91315-01	11,366	-
Cancer Treatment Research	Direct	93.395	1 R21 CA91315-02	109,626	13,806
Cancer Treatment Research	Direct	93.395	5 R01 CA89225-02	123,308	15,733
Cancer Treatment Research	Direct	93.395	5 R01 CA89225-03	14,726	-
University of Pennsylvania-Med Schl	Pass-Through	93.395	5 R01 CA89461-03	4,384	-
Cancer Treatment Research	Direct	93.395	5 R13 CA89535-03	4,350	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Cancer Treatment Research	Direct	93.395	5 R29 CA75466-02	\$ (22,038)	\$ -
Cancer Treatment Research	Direct	93.395	5 R29 CA75466-05	54,475	-
Foundation Childrens Oncology	Pass-Through	93.395	5 U10 CA72989-06	253,125	-
Cancer Treatment Research	Direct	93.395	5 U10 CA77298-05	40,579	-
Foundation Childrens Oncology	Pass-Through	93.395	PT CA24507-24	9,473	-
Cancer Biology Research	Direct	93.396	1 R01 CA77876-01	(3,800)	-
Cancer Biology Research	Direct	93.396	1 R01 CA78590-01	827	-
Cancer Biology Research	Direct	93.396	1 R01 CA84106-02	150,165	95,800
Cancer Biology Research	Direct	93.396	1 R01 CA90400-01A1	126,518	-
Cancer Biology Research	Direct	93.396	1 R01 CA91885-01	564	-
Cancer Biology Research	Direct	93.396	1 R01 CA91885-02	171,023	-
Cancer Biology Research	Direct	93.396	1 R01 CA93797A	112,274	-
Cancer Biology Research	Direct	93.396	2 P01 CA49210-12A1	158,304	67,585
Cancer Biology Research	Direct	93.396	2 R01 CA57362-08A2	142,086	-
Cancer Biology Research	Direct	93.396	2 R01 CA74771-15	(9,179)	-
Cancer Biology Research	Direct	93.396	2 R01 CA74771-16	203,855	-
Cancer Biology Research	Direct	93.396	2 R01 CA74771-17	149,564	-
Cancer Biology Research	Direct	93.396	2 R01 CA77876-06	41,487	-
Cancer Biology Research	Direct	93.396	2 R01 CA78590-05	207,806	-
Cancer Biology Research	Direct	93.396	5 P01 CA49210-13	822,338	233,271
Cancer Biology Research	Direct	93.396	5 R01 CA084106-04	125,322	-
Cancer Biology Research	Direct	93.396	5 R01 CA57362-09	58,279	-
Cancer Biology Research	Direct	93.396	5 R01 CA57362-09S1	3,244	-
Cancer Biology Research	Direct	93.396	5 R01 CA69234-05	27,922	-
Cancer Biology Research	Direct	93.396	5 R01 CA73769-04	115,685	-
Cancer Biology Research	Direct	93.396	5 R01 CA77876-05	209,234	-
Cancer Biology Research	Direct	93.396	5 R01 CA79491-04	93,932	-
Cancer Biology Research	Direct	93.396	5 R01 CA84106-03	56,764	-
Cancer Biology Research	Direct	93.396	5 R01 CA90400-02	66,987	-
Cancer Biology Research	Direct	93.396	5 R01 CA93797-02	102,153	-
Cancer Biology Research	Direct	93.396	5 R29 CA72781-04	(2,021)	-
Cancer Biology Research	Direct	93.396	5 R29 CA72781-05	61,190	-
Cancer Biology Research	Direct	93.396	R1CA79580A	135,220	104,679
University of Chicago	Pass-Through	93.396	16459	(11,661)	-
Cancer Centers Support	Direct	93.397	3 P50 CA72712-03S2	10,266	-
Cancer Centers Support	Direct	93.397	3 P50 CA72712-03S4	1,143,131	169,024
Cancer Centers Support	Direct	93.397	5 P30 CA36727-17	309,061	-
Cancer Centers Support	Direct	93.397	5 P30 CA36727-18	952,281	-
Cancer Centers Support	Direct	93.397	5 P50 CA72712-03	1,487	-
Southwest Oncology Group	Pass-Through	93.399		55,077	40,000
Cancer Control	Direct	93.399	08R1CA80946A	144,142	-
Lincoln Action Program	Pass-Through	93.645		29,643	-
Lincoln Action Program	Pass-Through	93.645		(27)	-
Nebr Dept of Health & Human Services	Pass-Through	93.645	8681	12,252	-
Biophysics And Physiological	Direct	93.821	08R1GM44931C	180,228	-
Biophysics And Physiological	Direct	93.821	08R1GM59346A	182,288	-
Biophysics And Physiological	Direct	93.821	08R1GM65252A	262,202	-
Biophysics And Physiological	Direct	93.821	08R1GM67272A	190,954	-
Biophysics And Physiological	Direct	93.821	2 R01 GM51188-10	292,544	-
Biophysics And Physiological	Direct	93.821	7 R01 GM51188-08	20,425	-
Restoragen Inc	Pass-Through	93.821	NIH R41GM64297	76,059	-
Stanford Medical Center	Pass-Through	93.837		15,918	-
Heart And Vascular Disease	Direct	93.837	08R1HI58984B	301,070	-
Heart And Vascular Disease	Direct	93.837	1 P01 HI62222-04	137,667	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Heart And Vascular Disease	Direct	93.837	1 P01 HI66398-01	\$ 283,939	\$ 64,924
Heart And Vascular Disease	Direct	93.837	1 P01 HI66398-01S1	4,747	-
Heart And Vascular Disease	Direct	93.837	1 R01 HI58969-01A1	40,681	-
Heart And Vascular Disease	Direct	93.837	1 R01 HI65135-01	1,696	-
Heart And Vascular Disease	Direct	93.837	1 R01 HI65135-03	186,088	-
Heart And Vascular Disease	Direct	93.837	1 R01 HI66446-01	64,829	-
Heart And Vascular Disease	Direct	93.837	2 R01 HI38690-16	213,984	-
Heart And Vascular Disease	Direct	93.837	2 R01 HI48023-05	(7,775)	-
Heart And Vascular Disease	Direct	93.837	5 P01 HI62222-03	9,920	-
Heart And Vascular Disease	Direct	93.837	5 P01 HI62222-04	956,666	660
Heart And Vascular Disease	Direct	93.837	5 P01 HI66398-02	847,446	95,650
Heart And Vascular Disease	Direct	93.837	5 R01 HI 40781-10	34,379	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI48023-07	168,966	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI55940-07	184,084	45,172
Heart And Vascular Disease	Direct	93.837	5 R01 HI55940-08	102,805	13,467
Heart And Vascular Disease	Direct	93.837	5 R01 HI58969-04	228,178	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI62400-02	(23,244)	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI62400-03	169,247	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI62400-04	87,335	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI65135-03S1	3,591	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI65135-04	95,441	-
Heart And Vascular Disease	Direct	93.837	5 R01 HI66446-03	225,114	-
Heart And Vascular Disease	Direct	93.837	5 R29 HI57234-04	41,715	-
Heart And Vascular Disease	Direct	93.837	5 R37 HI38690-13	16,186	-
Heart And Vascular Disease	Direct	93.837	7 R01 HI066898-04	55,975	-
University of Michigan	Pass-Through	93.837	F007953	17,022	-
University of Rochester	Pass-Through	93.837	5 R01 HI58731-02	945	-
Avi Biopharma Inc	Pass-Through	93.837	5 R42 HI61158-03	85,204	-
Avi Biopharma Inc	Pass-Through	93.837	R42 HI61158-02	(51,086)	-
Lung Diseases Research	Direct	93.838	2 R01 HI44126-05	(13,409)	-
Lung Diseases Research	Direct	93.838	2 R01 HI48282-06	30	-
Lung Diseases Research	Direct	93.838	5 R01 HI048282-08	2,755	-
Lung Diseases Research	Direct	93.838	5 R01 HI48282-07	216,219	-
Lung Diseases Research	Direct	93.838	5 R01 HI56190-03	17,586	-
Lung Diseases Research	Direct	93.838	5 R01 HI64088-03	19,708	-
Lung Diseases Research	Direct	93.838	5 R01 HI64088-04	128,570	-
Brigham & Women'S Home	Pass-Through	93.839		(10,250)	-
Blood Diseases And Resources	Direct	93.839	1 U01 HI69233-01	2,257	-
Blood Diseases And Resources	Direct	93.839	5 U01 HI69233-02	68,535	-
Baylor Coll of Medicine	Pass-Through	93.839	Nih 1R01HI6525001	65,827	-
Arthritis Musculoskeletal	Direct	93.846	1 R21 AR48399-01	1,131	-
Arthritis Musculoskeletal	Direct	93.846	3 R21 AR48399-01S1	4,021	-
Arthritis Musculoskeletal	Direct	93.846	3 R21 AR48399-02S1	1,610	-
Arthritis Musculoskeletal	Direct	93.846	5 R01 AR44552-07	254,612	-
Arthritis Musculoskeletal	Direct	93.846	5 R01 AR44552-08	102,053	-
Arthritis Musculoskeletal	Direct	93.846	5 R21 AR48399-02	36,985	-
Univeristy of Pennsylvania	Pass-Through	93.846	533006B	35,073	-
University of Utah	Pass-Through	93.846	N01-AR-9-2236	407,549	170,985
Diabetes Endocrinology & Metabolism	Direct	93.847	08R1DK45776B	99,255	-
Diabetes Endocrinology & Metabolism	Direct	93.847	08RDK045776C	81,011	-
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R01 DK064172-01	15,308	-
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R01 DK63336-01	101,574	52,877
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R21 DK63416-01	214,424	73,415
Diabetes Endocrinology & Metabolism	Direct	93.847	2 R01 DK52809-05A1	105,559	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK51529-05	\$ 66,553	\$ -
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK52809-02	26,540	-
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK52809-06	31,178	-
Digestive Diseases And Nutrition	Direct	93.848	08R1DK60447A	253,519	-
Southwestern Medical Center	Pass-Through	93.848	1 R01 DK58369-01	57	-
Digestive Diseases And Nutrition	Direct	93.848	2 R01 DK48794B	147,491	-
Digestive Diseases And Nutrition	Direct	93.848	5 R01 DK048794-07	155,039	1,258
University of Texas Southwest	Pass-Through	93.848	5 R01 DK46602-04	21,722	-
Digestive Diseases And Nutrition	Direct	93.848	5 R01 DK48794-05	(20,502)	-
Mayo Clinic	Pass-Through	93.848	5 R01 DK56924-01A2	33,311	-
University of Texas Southwest	Pass-Through	93.848	P/T 1R01 DK58369-01	(621)	-
Kidney Diseases Urology & Hematology	Direct	93.849	1 R01 DK59869-01	(6,543)	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK049561-07	48,666	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK39202-12	11,049	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK39202-13	148,869	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK49561-05	908	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK49561-06A1	185,843	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK52907-05	1,430	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK52907-06	111,337	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK59869-02	311,215	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R21 DK59280-02	166,555	-
Clinical Research Related	Direct	93.853	1 F30 NS046135-01	4,227	-
Clinical Research Related	Direct	93.853	1 R01 NS41858-01	49,875	-
Clinical Research Related	Direct	93.853	1 R01 NS43113-01	113,490	-
Clinical Research Related	Direct	93.853	1 R01 NS43113-02	47,332	-
Geneprime Llc	Pass-Through	93.853	1 R44 NS40404-02	28,895	-
Geneprime Llc	Pass-Through	93.853	1 R44 NS40404-03	41,275	-
Clinical Research Related	Direct	93.853	2 R01 NS034239-09	69,311	-
Clinical Research Related	Direct	93.853	2 R01 NS36229-05A2	192,436	-
Clinical Research Related	Direct	93.853	2 R37 NS36126-05A1	112,706	-
Clinical Research Related	Direct	93.853	2 R37 NS36126-06S1	41,282	-
Clinical Research Related	Direct	93.853	3 R01 NS34239-06S1	12,674	-
Clinical Research Related	Direct	93.853	3 R01 NS41862-02S1	28,507	-
St Luke'S-Roosevelt	Pass-Through	93.853	5 P01 NS31492-08	(24,357)	-
St Luke'S-Roosevelt	Pass-Through	93.853	5 P01 NS31492-10	95,679	-
St Luke'S Roosevelt	Pass-Through	93.853	5 P01NS31492-09	(36,558)	-
St Luke'S Roosevelt	Pass-Through	93.853	5 P01NS31492-10	257,464	-
Clinical Research Related	Direct	93.853	5 R01 NS041858-02	257,323	-
Clinical Research Related	Direct	93.853	5 R01 NS041858-03	59,657	-
Clinical Research Related	Direct	93.853	5 R01 NS041862-03	7,193	-
Clinical Research Related	Direct	93.853	5 R01 NS34239-08	349,348	-
Clinical Research Related	Direct	93.853	5 R01 NS41858-02	(36,660)	-
Clinical Research Related	Direct	93.853	5 R01 NS41862-02	170,386	-
Clinical Research Related	Direct	93.853	5 R37 NS36126-06	202,868	-
University of Minnesota	Pass-Through	93.853	7 R01 NS042549-02	14,413	-
Oregon Health Science	Pass-Through	93.853	APRC00531	205,500	-
Biological Basis Research	Direct	93.854	1 R01 NS39751-02	21,602	-
Biological Basis Research	Direct	93.854	1 R01 NS39940-02	116,601	-
Biological Basis Research	Direct	93.854	1 R01 NS39940-03	153,417	-
Biological Basis Research	Direct	93.854	5 R01 NS35206-03	124,210	138,593
Biological Basis Research	Direct	93.854	5 R01 NS36127-05	(10,497)	-
Biological Basis Research	Direct	93.854	5 R01 NS37849-02	(14,851)	2,313
Biological Basis Research	Direct	93.854	5 R01 NS37849-04	152,296	-
Biological Basis Research	Direct	93.854	5 R01 NS39751-04	156,259	-
Biological Basis Research	Direct	93.854	5 R29 NS36831-04	(6,868)	-

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Research and Development (continued):					
93 Health And Human Services (continued):					
Biological Basis Research	Direct	93.854	5 RON NS36229-04	\$ 16,141	\$ -
Allergy Immunology, Transplantation	Direct	93.855	3 R01 AI47825-03S1	6,196	-
Allergy Immunology, Transplantation	Direct	93.855	5 R01 AI31641-08	9,014	-
Allergy Immunology, Transplantation	Direct	93.855	5 R01 AI31641-09	182,572	-
Allergy Immunology, Transplantation	Direct	93.855	5 R01 AI47825-04	66,345	10,000
Allergy Immunology, Transplantation	Direct	93.855	5 R01 AI48433-02	43,590	10,652
Allergy Immunology, Transplantation	Direct	93.855	5 R01 AI48433-03	127,991	4,128
Allergy Immunology, Transplantation	Direct	93.855	7 R01 AI47825-03	163,879	40,000
Oregon Health Science	Pass-Through	93.855	GMMB0063A	24,000	-
Microbiology & Infectious Diseases	Direct	93.856	08R1AI47866A	172,691	-
Microbiology & Infectious Diseases	Direct	93.856	08R3AI51176A	48,854	-
Microbiology & Infectious Diseases	Direct	93.856	1 R01 AI49311-01A1	207,369	-
Microbiology & Infectious Diseases	Direct	93.856	1 R01 AI49540-01A1	175,552	7,184
Microbiology & Infectious Diseases	Direct	93.856	1 R01 AI50894-01	(7,952)	-
Microbiology & Infectious Diseases	Direct	93.856	1 R03 IA053196-01	58,450	-
Dana Farber Cancer Institute	Pass-Through	93.856	1P01AI4824001	183,736	12,751
University of Massachusetts	Pass-Through	93.856	5 P30 AI42845-05	42,909	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI049311-02	1,024	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI50894-02	151,189	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI50894-03	2,164	-
Microbiology & Infectious Diseases	Direct	93.856	5 R21 AI46948-02	332	-
Microbiology & Infectious Diseases	Direct	93.856	5 R29 AI42404-05	3,827	-
California Pacific Medical Center	Pass-Through	93.856	NIH 9049-01-00	(63,884)	-
Oregon State University	Pass-Through	93.856	P0169A-A	71,261	-
University of Minnesota	Pass-Through	93.856	2U02AI27661-16	(59,271)	-
University of Minnesota	Pass-Through	93.856	5U01 AI27661-17	214,373	-
University of Minnesota	Pass-Through	93.856	5U01 AI27661-18	129,104	-
University of Massachusetts	Pass-Through	93.856	P30 AI 42845-03	(870)	-
University of Massachusetts	Pass-Through	93.856	P30 AI 42845-04	20,583	-
Pharmacological Sciences	Direct	93.859	08R1GM32441E	300,290	-
Pharmacological Sciences	Direct	93.859	08R1GM34927E	255,222	-
Pharmacological Sciences	Direct	93.859	08R1GM65204A	175,175	-
Pharmacological Sciences	Direct	93.859	1 K08 GM 00703-01A1	19,919	-
Pharmacological Sciences	Direct	93.859	2 R01 GM34500-14A1	(7,309)	-
Pharmacological Sciences	Direct	93.859	5 K08 GM00703-02	89,622	-
Pharmacological Sciences	Direct	93.859	5 R01 GM57428-05	69,586	-
Pharmacological Sciences	Direct	93.859	7 R01 GM57428-02	(7,147)	-
New York At Buffalo University	Pass-Through	93.859	R93746 R01GM6322301	19,685	-
University of California Davis	Pass-Through	93.862	00RA5027	47,958	-
Genetics Research	Direct	93.862	08R1GM60029A	286,066	-
Genetics Research	Direct	93.862	08R1GM61603A	183,378	-
Genetics Research	Direct	93.862	08R1GM62484A	230,912	-
Genetics Research	Direct	93.862	08R1GM62915A	242,546	-
Genetics Research	Direct	93.862	1 R01 GM61961-01	(11,618)	-
Genetics Research	Direct	93.862	1 R01 GM65508-01	117,976	-
Genetics Research	Direct	93.862	5 R01 GM065508-02	64,081	-
Genetics Research	Direct	93.862	5 R01 GM61961-03	238,695	-
Cellular & Molecular Basis	Direct	93.863	08R1GM40384E	248,361	-
Population Research	Direct	93.864	08R1DA13580B	1	-
Population Research	Direct	93.864	08R1DA13580B	761,460	-
Population Research	Direct	93.864	08RHD041546A	26,683	-
Population Research	Direct	93.864	1 R01 HD38468-01	34,613	-
Population Research	Direct	93.864	3 R01 HD38813-02S1	5,479	-
Population Research	Direct	93.864	5 R01 HD28165-09	106,848	-
Population Research	Direct	93.864	5 R01 HD38468-02	253,948	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
93 Health And Human Services (continued):					
Population Research	Direct	93.864	5 R01 HD38468-03	\$ 4,495	\$ -
Population Research	Direct	93.864	5 R01 HD38813-03	240,705	-
Population Research	Direct	93.864	5 R01 HD38813-03S1	3,210	-
Population Research	Direct	93.864	7 R01 HD38813-02	15,343	-
Research For Mothers And Children	Direct	93.865	08R1HD39438A	88,345	50,562
Research For Mothers And Children	Direct	93.865	08R1HD39620A	217,891	29,040
Research For Mothers And Children	Direct	93.865	08R1HD42882A	119,407	-
Research For Mothers And Children	Direct	93.865	1 F32 HD42909-01	28,722	-
University of Colorado At Boulder	Pass-Through	93.865	5 P50 HD27802-09	(1,290)	-
University of Colorado At Boulder	Pass-Through	93.865	5 P50 HD27802-12	269,918	-
Research For Mothers And Children	Direct	93.865	5 R01 HD34812-05	208,846	126,035
Research For Mothers And Children	Direct	93.865	5 R01 HD37804-04	6,027	-
Research For Mothers And Children	Direct	93.865	5 R03 HD40731-02	21,021	-
Aging Research	Direct	93.866	08R1AG17977B	155,297	120,721
Aging Research	Direct	93.866	08RAG021518A	2,443	-
Aging Research	Direct	93.866	1 R03 AG19487-01	21,338	-
Aging Research	Direct	93.866	1 R03 AG19938-01	34,805	-
Aging Research	Direct	93.866	3 R01 AG18078-04S1	12,285	-
University of North Dakota	Pass-Through	93.866	4140-0409	(28,531)	-
Aging Research	Direct	93.866	5 K08 AG00695-05	7,316	-
Aging Research	Direct	93.866	5 R01 AG18078-03	16,421	-
Aging Research	Direct	93.866	5 R01 AG18078-04	200,789	-
University of Kansas	Pass-Through	93.866	A9906626	281	-
Duke University	Pass-Through	93.866	AG08761 99SCNIH1030	25,800	-
Retinal And Choroidal Diseases	Direct	93.867	08R1EY07609E	297,526	-
Retinal And Choroidal Diseases	Direct	93.867	1 R01 EY13000-01A1	135,373	-
Retinal And Choroidal Diseases	Direct	93.867	2 R01 EY10542-06	(15,503)	-
Retinal And Choroidal Diseases	Direct	93.867	2 R01 EY10542-07	215,119	13,740
Retinal And Choroidal Diseases	Direct	93.867	2-8326651	235,153	-
Retinal And Choroidal Diseases	Direct	93.867	3 R01 EY013394-02	142,562	-
Retinal And Choroidal Diseases	Direct	93.867	5 R01 EY10542-08	17,146	-
Retinal And Choroidal Diseases	Direct	93.867	5 R01 EY13000-02	134,019	-
Retinal And Choroidal Diseases	Direct	93.867	7 R01 EY010958-08	61,528	-
Anterior Segment Diseases	Direct	93.868	08R1EY10595B	389,771	-
International Fellowship	Direct	93.898	08D3TW01429A	305,081	-
International Fellowship	Direct	93.898	08D3TW01429A	10,000	10,000
Rccn	Pass-Through	93.912	1 D06 RH00153-01	(2,786)	-
Rccn	Pass-Through	93.912	1 D06 RH00153-02	15,749	-
Hope Medical Outreach	Pass-Through	93.913		36,667	-
Hope Medical Outreach	Pass-Through	93.913		9,212	-
Charles Drew Health Center	Pass-Through	93.926		58,856	-
Charles Drew Health Center	Pass-Through	93.926		(2,120)	-
Nebraska Dept Health & Human Service	Pass-Through	93.926		25,000	-
Nebraska Dept Health & Human Service	Pass-Through	93.926		3,332	-
University of Illinois-Chigago	Pass-Through	93.929	1 R01 HD38867-01A1	49,739	-
Fogarty International Rsch Award	Direct	93.934	08R3TW01212A	51,447	-
Nebraska Dept Health & Human Service	Pass-Through	93.940	DHHS-CDC	(3,146)	-
University of Puerto Rico	Pass-Through	93.941	1 U54 NS43011-01	85,742	-
University of Puerto Rico	Pass-Through	93.941	5 U54 NS43011-021	106,468	-
Nebraska Dept Health & Human Service	Pass-Through	93.994	8802	24,663	-
93 Agency Total				<u>48,296,972</u>	
2 Agency for International Development:					
Winrock International	Pass-Through	2.RD		92	-
Agency For International Development	Direct	2.RD	608G0000134	26,879	-

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**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
Agency For International Development (continued):					
Michigan State University	Pass-Through	2.Rd	61-2843	\$ 12,676	\$ 3,172
Michigan State University	Pass-Through	2.Rd	61-3132	60,094	11,600
Agency For International Development	Direct	2.Rd	LAGG009690009000	2,724,103	1,120,441
Agency Total				<u>2,823,844</u>	
Other:					
National Institute Health	Direct	99.Rd		8,994	-
NATO	Pass-Through	99.Estclg979505	ESTCLG979505	3,207	-
National Institute Health	Direct	99.Na134102W0520	NA134102W0520	11,640	-
Agency Total				<u>23,841</u>	
Total Research And Development				<u>\$ 102,716,284</u>	
Student Aid:					
10 Department of Agriculture					
USDA Graduate Fellowships	Direct	10.210	384208819	\$ 22,000	\$ -
USDA Graduate Fellowships	Direct	10.210	384208835	47,118	-
USDA Graduate Fellowships	Direct	10.210	98384205829	3,235	-
USDA Graduate Fellowships	Direct	10.210	99352018612	7,507	-
USDA Graduate Fellowships	Direct	10.210	20023842011739	2,504	-
10 Agency Total				<u>82,364</u>	
12 Department of Defense:					
US Army	Pass-Through	12.398		2,474	-
US Army	Pass-Through	12.398		52,177	-
US Air Force-ROTC	Pass-Through	12.599	F0160079D0292	378	-
US Navy-ROTC	Pass-Through	12.799	N0014097G2976	113,978	-
12 Agency Total				<u>169,007</u>	
14 Department of Housing and Urban Development:					
HUD Community Dev-Work Study	Direct	14.512	Cdws-Ne-00044	10,076	-
HUD Community Dev-Work Study	Direct	14.512	Cdws-Ne-02-058	31,859	-
14 Agency Total				<u>41,935</u>	
16 Department of Justice:					
Criminal Justice R&D-Grad	Direct	16.562	2001-lj-Cx-0009	495	-
43 National Aeronautics and Space Administration:					
NASA	Direct	43.Ngt530358	Ngt530358	23,195	-
47 National Science Foundation:					
National Science Foundation	Direct	47.009	9818241	4,240	-
84 Department of Education:					
Nebr Coordinating Commission Educ	Pass-Through	84.000		40,039	-
Nebr Coordinating Commission Educ	Pass-Through	84.000		59,897	-
Supplemental Education	Direct	84.007	P007A022455	160,393	-
Supplemental Education	Direct	84.007	P007A022478	102,708	-
Supplemental Education	Direct	84.007	P007A0224790	463,821	-
Supplemental Education	Direct	84.007	P007A0224800	534,856	-
Work-Study Program	Direct	84.033	P033A002478	6,260	-
Work-Study Program	Direct	84.033	P033A012455	30,089	-
Work-Study Program	Direct	84.033	P033A0124800	5,021	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Student Aid (continued):					
84 Department of Education (continued):					
Work-Study Program	Direct	84.033	P033A022455	\$ 315,058	\$ -
Work-Study Program	Direct	84.033	P033A022478	37,045	-
Work-Study Program	Direct	84.033	P033A0224800	506,680	-
Work-Study Program	Direct	84.033	P033A0324800	40,000	-
Work-Study Program	Direct	84.033	P033A9924800	126	-
Perkins Loan Program	Direct	84.038		102,371	-
Perkins Loan Program	Direct	84.P038A022479	P038A022479	111,335	-
Perkins Loan Program	Direct	84.038	P038A0224800	193,487	-
Nebr Coordinating Commission Educ	Pass-Through	84.063		4,542	-
Pell Grant	Direct	84.063		1,263	-
Pell Grant	Direct	84.063	P063P 20012312	(500)	-
Pell Grant	Direct	84.063	P063P 20022869	501,721	-
Pell Grant	Direct	84.063	P063P0110330	11,376	-
Pell Grant	Direct	84.063	P063P0110400	56,583	-
Pell Grant	Direct	84.063	P063P0202650	8,991,040	-
Pell Grant	Direct	84.063	P063P0217810	6,004,657	-
Pell Grant	Direct	84.063	P063P0229250	329,600	-
Pell Grant	Direct	84.063	P063P20011030	11,421	-
Pell Grant	Direct	84.063	P063P20021779	4,247,564	-
Pell Grant	Direct	84.063	P063P4392600	20	-
Nebr Coordinating Commission Educ	Pass-Through	84.069		42,938	-
State Student Incentive	Pass-Through	84.069		18,399	-
Ford Direct Loan Program	Direct	84.268	UNL2002LOAN0	893,023	-
Ford Direct Loan Program	Direct	84.268	UNL2003LOAN0	56,997,399	-
84 Agency Total				<u>80,820,232</u>	
93 Health and Human Services:					
HHS Contracts/Other	Direct	93.08F1AA13462A	08F1AA13462A	24,943	-
Mental Health National Research	Direct	93.282	08F1MH67523A	18,707	-
Mental Health National Research	Direct	93.282	08F1MH64227A	(44)	-
Health Profession Student Loan	Direct	93.342	037272501H02	49,551	-
Health Profession Student Loan	Direct	93.342	037308301H02	19,162	-
Health Profession Student Loan	Direct	93.342	P038A022478	135,845	-
93 Agency Total				<u>248,164</u>	
Total Student Aid				<u>\$ 81,389,632</u>	
10 Department of Agriculture:					
Mead High School	Pass-Through	10.000		7,008	-
Nebraska Department of Agriculture	Pass-Through	10.000		2,798	-
Center For Rural Affairs	Pass-Through	10.02IE08310122	02IE08310122	14,289	-
Nebraska Department of Agriculture	Pass-Through	10.180305	180305	15,582	-
USDA Other	Direct	10.USDA/Csrees	USDA/CSREES	43,636	-
Subtotal CFDA NA				<u>83,313</u>	
Agriculture Research Service	Direct	10.001	T05440202	(287)	-
Animal And Plant Inspection	Direct	10.025	0384560644CA	12,850	-
University of Missouri	Pass-Through	10.200		42,623	-
Adec	Pass-Through	10.200	41101	19,418	3,172
COOP Station Rsch Ext & Education	Direct	10.200	343289152	386,706	362,619
COOP Station Rsch Ext & Education	Direct	10.200	388599431	4,472	-
COOP Station Rsch Ext & Education	Direct	10.200	98343285859	29,200	-
Subtotal CFDA 10.200				<u>482,419</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
10 Department of Agriculture (continued):					
Mississippi State University	Pass-Through	10.202	98186403	\$ 3,800	\$ -
Higher Education Challenge Program	Direct	10.217	2001-38411-10784	41,112	-
University of Minnesota	Pass-Through	10.217	421-55000209	29,247	-
Higher Education Challenge Program	Direct	10.217	99384117960	102,703	42,323
Higher Education Challenge Program	Direct	10.217	20013841110832	48,737	-
Higher Education Challenge Program	Direct	10.217	20023841112089	11,180	1,050
Central Washington University	Pass-Through	10.217	20023841112133	2,486	-
Higher Education Challenge Program	Direct	10.217	20023841112149	16,904	-
Subtotal CFDA 10.217				<u>252,369</u>	
Iowa State University	Pass-Through	10.224	4164448	16,341	-
University of Wisconsin	Pass-Through	10.302		37,359	-
Colorado State University	Pass-Through	10.302	G14711	91,356	-
Iowa State University	Pass-Through	10.302	4164633	53,091	-
Farm Efficiency/Profitability	Direct	10.302	521019624	570,468	294,043
Subtotal CFDA 10.302				<u>752,274</u>	
Iowa State University	Pass-Through	10.303	4163012	24,239	-
Csrees Integrated Programs	Direct	10.303	511309716	44,606	-
Csrees Integrated Programs	Direct	10.303	200151101111100	66,218	30,354
Csrees Integrated Programs	Direct	10.303	20015111011369	81,201	81,201
Subtotal CFDA 10.303				<u>216,264</u>	
Technical Assistance To Cooperatives	Direct	10.350	511109768	189,005	85,387
Technical Assistance To Cooperatives	Direct	10.350	511309773	74,565	-
Subtotal CFDA 10.350				<u>263,570</u>	
Crop Insurance	Direct	10.450	02IE08310205	178	-
Little Priest Tribal	Pass-Through	10.500		20,322	-
USDA Cooperative Extension Service	Direct	10.500		2,000	-
National 4-H Council	Pass-Through	10.500		136	-
National 4-H Council	Pass-Through	10.500		891	-
USDA Cooperative Extension Service	Direct	10.500	00ESAG10938	129,939	110,342
USDA Cooperative Extension Service	Direct	10.500	20013871110539	58,931	-
USDA Cooperative Extension Service	Direct	10.500	2001-49200-01262	424,964	258,863
USDA Cooperative Extension Service	Direct	10.500	41100-02700	178,243	-
USDA Cooperative Extension Service	Direct	10.500	41200-02700	19,702	-
USDA Cooperative Extension Service	Direct	10.500	41510-02700	431,144	-
USDA Cooperative Extension Service	Direct	10.500	41531-02700	176,768	2,094
USDA Cooperative Extension Service	Direct	10.500	41540-02700	13,820	-
USDA Cooperative Extension Service	Direct	10.500	46000-02700	24,139	-
USDA Cooperative Extension Service	Direct	10.500	48540-02700	1,288	-
USDA Cooperative Extension Service	Direct	10.500	97EXCA30642	44,896	42,025
USDA Cooperative Extension Service	Direct	10.500	98EDFA10255	9,991	8,669
USDA Cooperative Extension Service	Direct	10.500	98ESAG10393	12,598	9,151
USDA Cooperative Extension Service	Direct	10.500	98EWQI10532	66,876	-
USDA Cooperative Extension Service	Direct	10.500	98EXCA30620	8,195	-
USDA Cooperative Extension Service	Direct	10.500	98EXCA30632	57,358	-
USDA Cooperative Extension Service	Direct	10.500	99ESAG10628	71,746	18,336
USDA Cooperative Extension Service	Direct	10.500	E3BC02700	69,296	-
USDA Cooperative Extension Service	Direct	10.500	EFSP02700	6,015	-
USDA Cooperative Extension Service	Direct	10.500	EHHPO2700	495	-
USDA Cooperative Extension Service	Direct	10.500	EIAQ02700	2,965	-
COOP Station Rsch Ext & Education	Direct	10.200	388599431	4,472	-
COOP Station Rsch Ext & Education	Direct	10.200	98343285859	29,200	-

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**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003**

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
10 Department of Agriculture (continued):					
USDA Cooperative Extension Service	Direct	10.500	EIPM02700	\$ 85,550	\$ -
USDA Cooperative Extension Service	Direct	10.500	EPAT32700	13,812	-
USDA Cooperative Extension Service	Direct	10.500	EPEN02700	50,513	-
USDA Cooperative Extension Service	Direct	10.500	ERET02700	159,250	-
USDA Cooperative Extension Service	Direct	10.500	ERRA02700	22,428	-
USDA Cooperative Extension Service	Direct	10.500	EWQI02700	5,896	-
USDA Cooperative Extension Service	Direct	10.500	Formula Funds	3,930,721	-
USDA Cooperative Extension Service	Direct	10.500	4802402700	43,953	-
USDA Cooperative Extension Service	Direct	10.500	99415600765	25,016	-
USDA Cooperative Extension Service	Direct	10.500	20014110002700	639	-
USDA Cooperative Extension Service	Direct	10.500	20014700101144	295,244	295,244
USDA Cooperative Extension Service	Direct	10.500	20014853701136	45,200	36,133
USDA Cooperative Extension Service	Direct	10.500	20014920001260	7,811	-
USDA Cooperative Extension Service	Direct	10.500	20024159001354	129,002	123,529
USDA Cooperative Extension Service	Direct	10.500	20024700101444	156,217	154,695
USDA Cooperative Extension Service	Direct	10.500	20024855701539	1,648	-
USDA Cooperative Extension Service	Direct	10.500	20034152001567	2,872	-
Subtotal CFDA 10.500				<u>6,808,490</u>	
Douglas County	Pass-Through	10.557		18	-
Douglas County	Pass-Through	10.557		193	-
Douglas County	Pass-Through	10.557		100	-
Douglas County	Pass-Through	10.557		15	-
Douglas County	Pass-Through	10.557		362,320	-
Douglas County	Pass-Through	10.557		132,750	-
Subtotal CFDA 10.557				<u>495,396</u>	
Child And Adult Care Food Program	Direct	10.558		15,699	-
Nebraska Department of Education	Pass-Through	10.558		8,204	-
Subtotal CFDA 10.558				<u>23,903</u>	
Nebraska Department of Education	Pass-Through	10.559		11,661	-
Nebraska Department of Education	Pass-Through	10.559		3,277	-
Subtotal CFDA 10.559				<u>14,938</u>	
Nebr Dept Health & Human Services	Pass-Through	10.560	7740	747,096	-
Forestry Research Health Monitor	Direct	10.652	01CA11231300081	41,109	-
Forest Service	Direct	10.664	GR288001846	1,287,365	327,685
International Training-Forestry	Direct	10.962	58319R4037	(393)	-
International Training-Forestry	Direct	10.962	5831480014	13,426	-
International Training-Forestry	Direct	10.962	5831489081	52,265	-
Subtotal CFDA 10.962				<u>65,298</u>	
10 Agency Total				<u>11,566,686</u>	
11 Department of Commerce:					
Intergovernmental Climate Program	Direct	11.428	EA133E02CN0025	266,713	-
Ciasta-Regional Climate Data Center	Pass-Through	11.443		165,375	-
Information Manufacturing Corp	Pass-Through	11.443	IMCNOAA02001	85,734	-
Subtotal CFDA 11.443				<u>251,109</u>	
Nebraska Economic Development	Pass-Through	11.609	301003	145,091	-
Nebraska Economic Development	Pass-Through	11.611	03-01-002	210,000	-
11 Agency Total				<u>872,913</u>	
12 Department of Defense:					
Reserve Personnel Appropriations	Direct	12.000		33,090	-
Department of Defense-Other	Direct	12.Dabt11-99-2-08Cs	DABT11-99-2-08CS	2	-
Subtotal CFDA Na				<u>33,092</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
12 Department of Defense (continued):					
GSA Procurement Technical Assistance	Direct	12.002	SP4800-01-2-0165	\$ 73,326	\$ -
GSA Procurement Technical Assistance	Direct	12.002	SP4800-02-2-0257	<u>72,067</u>	-
Subtotal CFDA 12.002				<u>145,393</u>	
US Army	Direct	12.398	DAMD17-00-1-0361	232,709	-
Army Medical Research	Direct	12.399	DADA10-96D0016	85,276	-
National Security Agency	Direct	12.401	MDA9049910099	95,926	79,888
Military Medical Research & Develop	Direct	12.420	DAMD17-01-1-0341	32,574	-
Military Medical Research & Develop	Direct	12.420	DAMD170210659	<u>1,620,266</u>	-
Subtotal CFDA 12.420				<u>1,652,840</u>	
USAF Academy	Pass-Through	12.599	USAF IPA	11,770	-
National Security Agency	Direct	12.901	MDA9040310073	<u>8,197</u>	-
12 Agency Total				<u>2,265,203</u>	
14 Department of Housing and Urban Development:					
Nebraska Economic Development	Pass-Through	14.228	970338	31,147	-
City of Omaha	Pass-Through	14.506		32	-
Community Outreach Partnership	Direct	14.511	COPC-NE-97-076	516	-
Community Outreach Partnership	Direct	14.511	NE01032	<u>49,820</u>	-
Subtotal CFDA 14.511				<u>50,336</u>	
14 Agency Total				<u>81,515</u>	
15 Department of Interior:					
Nebraska Game & Parks Comission	Pass-Through	15.000		7,793	-
Nebraska Game & Parks Comission	Pass-Through	15.000		16,762	-
Bureau of Reclamation	Direct	15.01FG601530	01FG601530	26,821	-
US Fish & Wildlife	Direct	15.14486018101J489	14486018101J489	21,005	21,005
Bureau of Reclamation	Direct	15.98FC6011110	98FC6011110	<u>8,363</u>	-
Subtotal CFDA Na				<u>80,744</u>	
Nebraska Game & Parks Comission	Pass-Through	15.608		12,141	-
Fish & Wildlife Mngmt Assistance	Direct	15.608	973101G009	<u>11,870</u>	-
Subtotal CFDA 15.608				<u>24,011</u>	
Nebraska Game & Parks Comission	Pass-Through	15.615		8,305	-
Loup Basin Reclamation	Pass-Through	15.806		59,152	-
Water Resources Research	Direct	15.806	5FC6005870	40,632	-
Water Resources Research	Direct	15.806	99FC6012200	<u>14,366</u>	-
Subtotal CFDA 15.806				<u>114,150</u>	
Nebraska Historical Society	Pass-Through	15.904		10,781	-
National Park Service	Direct	15.915	1443PX110096151	803	-
National Park Service	Direct	15.915	CA60000A0100	59,236	-
National Park Service	Direct	15.915	CA60000A0100	<u>13,729</u>	-
Subtotal CFDA 15.915				<u>73,768</u>	
Rivers, Trails, Conservation	Direct	15.921	H6490C223	<u>210,145</u>	-
15 Agency Total				<u>521,904</u>	
16 Department of Justice:					
Nebraska Emergency Management	Pass-Through	16.007	2002/DOJ/EQP/011	5,579	-
City of Omaha	Pass-Through	16.523		1,299	-
City of Omaha	Pass-Through	16.523		367	-
City of Omaha	Pass-Through	16.523	00-JA-602	<u>4,739</u>	-
Subtotal CFDA 16.523				<u>6,405</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
16 Department of Justice (continued):					
Nebr Commission on Law Enforcement	Pass-Through	16.579	CC-02-222	\$ 24,399	\$ 2,500
City of Omaha	Pass-Through	16.595		3,197	-
City of Omaha	Pass-Through	16.595		244	-
City of Omaha	Pass-Through	16.595		957	-
Subtotal CFDA 16.595				<u>4,398</u>	
City of Omaha	Pass-Through	16.710		90,771	-
Juvenile Mentoring Program	Direct	16.726	2001-JG-FX-0011	80,616	-
16 Agency Total				<u>212,168</u>	
17 Department of Labor:					
Metropolitan Community College	Pass-Through	17.249		43,913	-
Nebraska Deptment of Labor	Pass-Through	17.259		5,975	-
Nebraska Deptment of Labor	Pass-Through	17.259		45,369	-
Subtotal CFDA 17.259				<u>51,344</u>	
Nebraska Deptment of Labor	Pass-Through	17.299		7,801	-
Nebraska Deptment of Labor	Pass-Through	17.299		36,876	-
Subtotal CFDA 17.299				<u>44,677</u>	
Nebraska Deptment of Labor	Direct	17.600	E4R3002424	48,365	-
Nebraska Deptment of Labor	Direct	17.600	E4R8002424	12,707	-
Subtotal CFDA 17.600				<u>61,072</u>	
17 Agency Total				<u>201,006</u>	
19 Department of State:					
US Dept of State - Other	Direct	19.SECAAS02GR248DH	SECAAS02GR248DH	36,519	-
American Council International Educ	Pass-Through	19.407		21,679	-
American Council International Educ	Pass-Through	19.407		1,489	1,489
Subtotal CFDA 19.407				<u>23,168</u>	
Educational Exchange	Direct	19.408	S-ECAAE-03-GR-II4	17,605	-
Educational Exchange	Direct	19.408	S-ECAAS-02-GR-273	141,763	-
Educational Exchange	Direct	19.408	S-LMAQM-03-H-0200	15,379	-
Subtotal CFDA 19.408				<u>174,747</u>	
19 Agency Total				<u>234,434</u>	
20 Department of Transportation:					
Nebraska Department of Roads	Pass-Through	20.000		312,065	283,892
Nebraska Department of Roads	Pass-Through	20.250	25	4,577	-
Nebraska Department of Roads	Pass-Through	20.LTAP73116	LTAP73116	21,455	-
Nebraska Department of Roads	Pass-Through	20.LTAP73117	LTAP73117	101,855	-
Nebraska Department of Roads	Pass-Through	20.LTAP73118	LTAP73118	146,303	-
20 Agency Total				<u>586,255</u>	
27 Federal Civil Service:					
Ipa Mobility Program	Pass-Through	27.011	021PA06002	43,564	-
Ipa Mobility Program	Pass-Through	27.011	021PA06002-01	36,578	-
27 Agency Total				<u>80,142</u>	
39 General Services Administration:					
General Services Administration	Direct	39.06T00BND0541 A717199	06T00BND0541 A717199	908,026	-
General Services Administration	Direct	39.GS06T00BND0541	GS06T00BND0541	(3,078)	-
General Services Administration	Direct	39.P02040178	P02040178	126,007	-
39 Agency Total				<u>1,030,955</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
43 National Aeronautics and Space Administration:					
Institute Global Environmental Study	Pass-Through	43.9029-003/004/005-45	9029-003/004/005-45	\$ 19,927	\$ -
NASA Other	Direct	43.Ncc5430	NCC5430	(11,836)	14,425
NASA Other	Direct	43.Ngt5-40104	NGT5-40104	593,480	45,425
43 Agency Total				<u>601,571</u>	
45 National Endowment Arts and Humanities:					
NEA Promotion of The Arts	Direct	45.024	352005008	8,715	-
Mid America Arts Alliance	Pass-Through	45.025	F99-1293	1,000	-
University of Iowa	Pass-Through	45.116	4000068251 RZ20576	9,248	-
Newberry Library	Pass-Through	45.137	Newberry Library	11,860	-
NEH office of Preservation	Direct	45.149	PA2380301	14,299	-
IMS Institute of Museum Service	Direct	45.301	IA0002007302	130	-
IMS Institute of Museum Service	Direct	45.301	IG0061600	81,131	-
IMS Institute of Museum Service	Direct	45.301	IM0102002002	524	(300)
IMS Institute of Museum Service	Direct	45.301	NL1002501	61,940	-
Subtotal CFDA 45.301				<u>143,725</u>	
45 Agency Total				<u>188,847</u>	
47 National Science Foundation:					
NSF Other	Direct	47.0084339	84339	10,554	-
NSF Other	Direct	47.8878	88780	49,726	-
Subtotal CFDA NA				<u>60,280</u>	
Graduate Student Support	Direct	47.009	9452801	111,425	-
NSF Engineering	Direct	47.041	9912059	92,676	-
NSF Mathematical And Physical	Direct	47.049	93451	18,320	-
Young Scholars Program	Direct	47.072	9909496	164,419	-
Biological Sciences	Direct	47.074	97019	116,725	-
Biological Sciences	Direct	47.074	118669	179,436	-
Biological Sciences	Direct	47.074	9712447	50,652	-
Biological Sciences	Direct	47.074	9729016	339	-
Subtotal CFDA 47.074				<u>347,152</u>	
NSF Social Behavioral Economic Science	Direct	47.075	123669	60,372	6,210
AASCU	Pass-Through	47.076		255	-
Omaha Public Schools	Pass-Through	47.076		196,553	-
Education & Human Resources	Direct	47.076	86358	385,953	-
AACU	Pass-Through	47.076	88753	647	-
Education & Human Resources	Direct	47.076	229294	9,118	-
Subtotal CFDA 47.076				<u>592,526</u>	
Polar Programs	Direct	47.078	225361	49,287	-
47 Agency Total				<u>1,496,457</u>	
59 Small Business Administration:					
SBASmall Business Development	Pass-Through	59.037	0-7620-0028-21	68,992	-
SBASmall Business Development	Direct	59.037	2-603001-Q-0028-22	332,481	172,607
SBASmall Business Development	Direct	59.037	3-603001-Z-0028-23	235,805	-
SBASmall Business Development	Direct	59.037	SBA-2771-BD-87	10,043	-
59 Agency Total				<u>647,321</u>	

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UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
64 Veterans Administration:					
Sharing Specialized Medical	Direct	64.018	V636P-2065	\$ 42,083	\$ -
66 Environmental Protection Agency:					
Nebraska Environmental Quality	Pass-Through	66.000		75,790	-
Nebraska Environmental Quality	Pass-Through	66.000		67,104	-
Nebraska Environmental Quality	Pass-Through	66.000		12,555	-
Nebraska Environmental Quality	Pass-Through	66.000		29,619	-
Nebraska Environmental Quality	Pass-Through	66.000		12,806	-
Nebraska Environmental Quality	Pass-Through	66.000		46,968	-
Nebraska Department of Agriculture	Pass-Through	66.1806084	1806084	7,466	-
Nebraska Environmental Quality	Pass-Through	66.319	319	7,321	-
Nebraska Environmental Quality	Pass-Through	66.Fy97319	FY97319	2,747	-
EPA Other	Direct	66.Pe987082010	PE987082010	17,627	-
Subtotal CFDA NA				<u>280,003</u>	
Pollutant Discharge Elimination	Direct	66.463	CP99776701	41,974	20,992
Colorado State University	Pass-Through	66.606	G58381	714	-
EPA Surveys And Studies	Direct	66.606	X82925401	74,146	-
Subtotal CFDA 66.606				<u>74,860</u>	
Montana State University	Pass-Through	66.708		3,694	-
Pollution Prevention Program	Direct	66.708	NP99785701	130,546	6,000
Subtotal CFDA 66.708				<u>134,240</u>	
Environmental Education	Direct	66.951	NE987142010	17,825	-
66 Agency Total				<u>548,902</u>	
81 Department of Energy:					
Conservation Research And Develop	Direct	81.086	DEFG3601ID14010	91,252	-
Nebraska Energy Office	Pass-Through	81.446	446	303	-
81 Agency Total				<u>91,555</u>	
84 Department of Education:					
Nebr Coordinating Commission Educ	Pass-Through	84.000		2,217	-
South Dakota Department Education	Pass-Through	84.2003C-124	2003C-124	8,685	-
South Dakota Department Education	Pass-Through	84.2003C-125	2003C-125	95,284	-
Nebraska Department of Education	Pass-Through	84.22168	22168	7,373	-
National Writing Project	Pass-Through	84.92Ne02	92NE02	27,901	4,780
Nebraska Department of Education	Pass-Through	84.941060248Sig303	941060248Sig303	4,596	-
University of Kansas	Pass-Through	84.Fy2001015	FY2001015	25,208	-
Education Service Unit #7	Pass-Through	84.S215X010281	S215X010281	146,177	-
Subtotal CFDA NA				<u>317,441</u>	
Nebraska Department of Education	Pass-Through	84.025	948000248SIG102	11,309	1,800
Nebr Dept Health & Human Services	Pass-Through	84.027		5,002	-
Nebr Dept Health & Human Services	Pass-Through	84.027		12,984	-
Nebraska Department of Education	Pass-Through	84.027	94-2810-248-1B2-03	65,228	-
Nebraska Department of Education	Pass-Through	84.027	9428102481D203	5,971	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B202	4,975	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B302	11,594	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B1303	7,504	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B1403	4,395	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B802	2,178	-
Nebraska Department of Education	Pass-Through	84.027	9428102486B602	63,127	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
84 Department of Education (continued):					
Nebraska Department of Education	Pass-Through	84.027	9480002484B2002	\$ 4,894	\$ -
Nebraska Department of Education	Pass-Through	84.027	9480002484B2102	3,153	-
Subtotal CFDA 84.027				<u>191,005</u>	
Work-Study Program	Direct	84.033	P033A012478	48,168	-
Work-Study Program	Direct	84.033	P033A012479	4	-
Work-Study Program	Direct	84.033	P033A0124790	1	-
Work-Study Program	Direct	84.033	P033A0224790	977,881	-
Subtotal CFDA 84.033				<u>1,026,054</u>	
Educ Special Services For Disabled	Direct	84.042	P042A010560	51,514	-
Educ Special Services For Disabled	Direct	84.042	P042A010560-02	207,257	-
Educ Special Services For Disabled	Direct	84.042	P042A0108670	431,130	-
Trio - Student Support Services	Direct	84.042	P042A0110860	241,367	-
Subtotal CFDA 84.042				<u>931,268</u>	
Education Talent Search	Direct	84.044	P044A0209300	287,777	-
Education Talent Search	Direct	84.044	P044A9800440	169,835	-
Subtotal CFDA 84.044				<u>457,612</u>	
Education Upward Bound	Direct	84.047	P047A9901020	287,389	-
Education Upward Bound	Direct	84.047	P047A9902740	301,804	-
Education Upward Bound	Direct	84.047	P047M9901730	231,442	-
Subtotal CFDA 84.047				<u>820,635</u>	
Nebraska Department of Education	Pass-Through	84.048		(8)	-
Education Service Unit #3	Pass-Through	84.048		13,141	-
Nebraska Department of Education	Pass-Through	84.048		115,544	-
Nebraska Department of Education	Pass-Through	84.048		35,925	-
Nebraska Department of Education	Pass-Through	84.048	940003CTELDR03CACA	1,075	-
Nebraska Department of Education	Pass-Through	84.048	94800000003VELDR01	(2,253)	-
Nebraska Department of Education	Pass-Through	84.048	94-9000-3VELDR02	6,612	-
Subtotal CFDA 84.048				<u>170,036</u>	
Kalamazoo College	Pass-Through	84.116		169	-
FIPSE	Pass-Through	84.116		10,000	-
South Carolina Education Commission	Pass-Through	84.116		27,536	-
NCITE	Pass-Through	84.116		16,722	-
Iowa State University	Pass-Through	84.116	432401 P116J010012	11,492	-
Improvement of Postsecondary Educ	Direct	84.116	P116N0200040	5,946	3,045
Subtotal CFDA 84.116				<u>71,865</u>	
Logical Software Solutions	Pass-Through	84.133		8,000	-
Nebraska Department of Education	Pass-Through	84.173	948002481P401	81,407	-
Nebraska Department of Education	Pass-Through	84.181		16,988	-
Crete Public Schools	Pass-Through	84.181		808	-
Crete Public Schools	Pass-Through	84.181		2,149	-
Nebraska Department of Education	Pass-Through	84.181	55UNL2481C602	5,335	-
Nebraska Department of Education	Pass-Through	84.181	94-2810-248-1C3-02	62,754	2,006
Nebraska Department of Education	Pass-Through	84.181	94-2810-248-1C6-03	117,718	-
Nebraska Department of Education	Pass-Through	84.181	942810-248-9C3-03	49,735	-
Nebraska Department of Education	Pass-Through	84.181	942810-248-9C5-02	5,443	-
Nebraska Department of Education	Pass-Through	84.181	9480002489C202	10,466	-
Nebraska Department of Education	Pass-Through	84.181	94-8000-248-9C4-03	28,798	-
Subtotal CFDA 84.181				<u>300,194</u>	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
84 Department of Education (continued):					
Omaha Public Schools	Pass-Through	84.184		\$ 21,730	\$ -
Bilingual Education	Pass-Through	84.195		56,884	-
Bilingual Education	Direct	84.195	T195A9801110	194,934	-
Bilingual Education	Direct	84.195	T195B010067	135,802	-
Bilingual Education	Direct	84.195	T195B010067-02	23,873	-
Bilingual Education	Direct	84.195	T195B010067-02	50,994	-
Bilingual Education	Direct	84.195	T195E9900300	199,008	-
Bilingual Education	Direct	84.195	T195N0200460	126,459	15,345
Subtotal CFDA 84.195				<u>787,954</u>	
Star Schools-High School Completion	Direct	84.203	R203D9600030	84,337	-
Community Service Center	Pass-Through	84.213		216	-
Community Service Center	Pass-Through	84.213		3,461	-
Subtotal CFDA 84.213				<u>3,677</u>	
Nebraska Department of Education	Pass-Through	84.215	948000341CHRED03	9,090	-
Fund For Improvement of Education	Direct	84.215	R215K020126	274,447	-
Subtotal CFDA 84.215				<u>283,537</u>	
Wnpg Program	Direct	84.217	P217A9901990	278,164	-
Assistive Technology	Direct	84.224	R215U9800280	7,624	118
Mid Career Teacher Training	Direct	84.232	P342A9901330	116,419	116,419
Nebr Coordinating Commission Educ	Pass-Through	84.281		927	-
Nebr Coordinating Commission Educ	Pass-Through	84.281		11,390	-
Nebr Coordinating Commission Educ	Pass-Through	84.281	NECCPE Eisenhower	5,167	-
Nebr Coordinating Commission Educ	Pass-Through	84.281	S281B010027	69,632	-
Subtotal CFDA 84.281				<u>87,116</u>	
National Council Economic Develop	Pass-Through	84.304		69	-
National Council Economic Develop	Pass-Through	84.304		186	-
National Council Economic Develop	Pass-Through	84.304		770	-
National Council Economic Develop	Pass-Through	84.304		2,452	-
Subtotal CFDA 84.304				<u>3,477</u>	
Family Resource Center	Pass-Through	84.310		7,839	-
Beatrice Family Resource Center	Pass-Through	84.310		109	-
Beatrice Family Resource Center	Pass-Through	84.310		3,351	-
Subtotal CFDA 84.310				<u>11,299</u>	
Special Education Research & Innov	Direct	84.324	H324T0100220	178,517	-
Education Personnel Preparation	Direct	84.325	H325A0100280	166,438	-
Education Personnel Preparation	Direct	84.325	H325D0100160	97,113	-
Education Personnel Preparation	Direct	84.325	H325D9800460	(6,810)	-
Education Personnel Preparation	Direct	84.325	H325D9900350	165,621	-
Education Personnel Preparation	Direct	84.325	H325H0001520	168,938	-
Education Personnel Preparation	Direct	84.325	H325H0100880	132,779	-
Education Personnel Preparation	Direct	84.325	H325H980126	2,464	-
Education Personnel Preparation	Direct	84.325	H325H9900510	125,831	-
Education Personnel Preparation	Direct	84.325	H325H9900830	125,422	-
Education Personnel Preparation	Direct	84.325	P342A9901330	259,843	-
Subtotal CFDA 84.325				<u>1,237,639</u>	
Nebraska Department of Education	Pass-Through	84.326	9428102481D202	150	-
Demo Projects Students Disabilities	Direct	84.333	P333A0200200	123,493	-
Child Care Access	Direct	84.335	P335A0200560	37,014	-
Nebraska Department of Education	Pass-Through	84.336		652	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
84 Department of Education (continued):					
Nebraska Department of Education	Pass-Through	84.336	941050PQTE02	\$ 80,226	\$ -
Nebraska Department of Education	Pass-Through	84.336	941050PQTE03	41,625	-
Nebraska Department of Education	Pass-Through	84.336	941060PQTE02	86,676	-
Nebraska Department of Education	Pass-Through	84.336	941060PQTE03	46,991	-
Nebraska Department of Education	Pass-Through	84.336	941060PQTE2-03	4,329	-
Nebraska Department of Education	Pass-Through	84.336	948000-10TTT1-03	51,228	-
Nebraska Department of Education	Pass-Through	84.336	948000PQTE02	27,171	-
Nebraska Department of Education	Pass-Through	84.336	948000PQTE203	73,265	-
Subtotal CFDA 84.336				<u>412,163</u>	
Nebraska Department of Education	Pass-Through	84.342	94-1050 743NCP-02	6,533	-
Nebraska Department of Education	Pass-Through	84.342	941050-743NCP-01	(1,211)	-
Nebraska Department of Education	Pass-Through	84.342	941050-743NCP-02	14,929	-
Nebraska Department of Education	Pass-Through	84.342	94-1060743NCP-02	37,814	-
Nebraska Department of Education	Pass-Through	84.342	941060-743NCP-02	6,488	-
Nebraska Department of Education	Pass-Through	84.342	948000743NCP02	32,278	-
University of Kansas	Pass-Through	84.342	FY2000062	46,251	-
Subtotal CFDA 84.342				<u>143,082</u>	
Nebraska Department of Education	Pass-Through	84.349		23,088	-
Nebraska Department of Education	Pass-Through	84.349	S349A010170 P/T	62,076	-
Subtotal CFDA 84.349				<u>85,164</u>	
Nebr Coordinating Commission Educ	Pass-Through	84.367		10,278	-
Nebr Coordinating Commission Educ	Pass-Through	84.367	S367B020024	3,744	-
Subtotal CFDA 84.367				<u>14,022</u>	
84 Agency Total				<u>8,303,404</u>	
89 National Historical Publications:					
National Historical Publications	Direct	89.003	2002062	<u>5,482</u>	-
93 Health And Human Services:					
Nebr Dept Health & Human Services	Pass-Through	93.000		77,122	-
Nebr Dept Health & Human Services	Pass-Through	93.000		3,772	-
Nebr Dept Health & Human Services	Pass-Through	93.000		5,695	-
Nebr Dept Health & Human Services	Direct	93.0G0201NE1401	0G0201NE1401	450,018	-
Nebr Dept Health & Human Services	Direct	93.0G0301NE1401	0G0301NE1401	1,499,771	-
Neb Supreme Court	Pass-Through	93.G9701INESCIP	G9701INESCIP	77,719	-
Nebr Dept Health & Human Services	Pass-Through	93.NHHS	NHHS	2,070	-
Yale University	Pass-Through	93.NIH 1R01A14695301	NIH 1R01A14695301	41,985	-
Nebr Dept Health & Human Services	Pass-Through	93.040	8180	654,565	-
Subtotal CFDA NA				<u>2,812,717</u>	
Maternal & Childrens Health	Direct	93.110	2 U93 Mc00120-11	429,019	-
Childrens Mercy Hospital	Pass-Through	93.110	5 H30 Mc00040-02	6	-
Childrens Mercy Hospital	Pass-Through	93.110	5 H30 Mc00040-03	36,967	-
Maternal & Childrens Health	Direct	93.110	5 T73 Mc00023-11-01	(5,841)	1,290
Maternal & Childrens Health	Direct	93.110	5 T73 Mc00023-12	498,289	5,188
Maternal & Childrens Health	Direct	93.110	5 U93 Mc 00120-10	(103,912)	-
Maternal & Childrens Health	Direct	93.110	5 U93 Mc00120-12	65,922	-
University of Iowa	Pass-Through	93.110	PO 4000041448	(2,582)	-
Childrens Mercy Hospital	Pass-Through	93.110	U27 CCU719050-01	34,793	-
Subtotal CFDA 93.110				<u>952,661</u>	
National Institute of Environment	Direct	93.113	5 K07 Es00296-05	8,706	-
Acquired Immunodeficiency	Direct	93.118	02Rwdrp	18,039	-
Nebr Dept Health & Human Services	Pass-Through	93.127	992049150	4,707	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
93 Health and Human Services (continued):					
Nebr Dept Health & Human Services	Pass-Through	93.136		\$ 47,979	\$ -
Nebr Dept Health & Human Services	Pass-Through	93.136		3,728	-
Subtotal CFDA 93.136				<u>51,707</u>	
University of Colorado Health Center	Pass-Through	93.145	H4AHA00014-01	(1,090)	-
University of Colorado Health Center	Pass-Through	93.145	1 H4A HA00064-01	159,254	16,236
University of Colorado Health Center	Pass-Through	93.145	5 H4A HA00014-03	(6,853)	-
Subtotal CFDA 93.145				<u>151,311</u>	
Allied Health Project Grant	Direct	93.191	1 D37 HP00825-01	14,841	-
Allied Health Project Grant	Direct	93.191	1 D37 HP00872-01	89,617	-
Allied Health Project Grant	Direct	93.191	5 D37 HP00825-02	111,926	-
Subtotal CFDA 93.191				<u>216,384</u>	
Interdisciplinary Training	Direct	93.192	2 D36 AH10059-06	(928)	-
Interdisciplinary Training	Direct	93.192	2 D36 HP10059-07	139,605	40,000
Interdisciplinary Training	Direct	93.192	5 D36 HP10077-03	83,517	-
Subtotal CFDA 93.192				<u>222,194</u>	
Rural Telemedicine Grants	Direct	93.211	4 D1B TM00034-01-03	302,240	-
Nebr Dept Health & Human Services	Pass-Through	93.217		51,388	-
Nebr Dept Health & Human Services	Pass-Through	93.217		98,609	-
Subtotal CFDA 93.217				<u>149,997</u>	
University of North Dakota	Pass-Through	93.223	210	13,037	-
Johns Hopkins	Pass-Through	93.226	R01 HS11444	18,795	-
Indian Health Service	Direct	93.228	014-WIC-1-0005	1,025	-
Indian Health Service	Direct	93.228	014-WIC-3-0001	5,356	-
Indian Health Service	Direct	93.228	247-02-0005	77,270	-
Subtotal CFDA 93.228				<u>83,651</u>	
Consolidated Knowledge Development	Direct	93.230	0CH9SM53355A	136,636	12,240
Advanced Education Nursing Grant	Direct	93.247	1 D09 HP 00535-01	1	-
Residencies Pediatric Denistry	Direct	93.248	5 D30 HP20016-02	(35)	-
Residencies Pediatric Denistry	Direct	93.248	5 D30 HP20016-03	71,315	-
Subtotal CFDA 93.248				<u>71,280</u>	
University of Iowa	Pass-Through	93.249	10 510 20 5212 12705	12,802	-
Hope Medical Outreach	Pass-Through	93.252	1 G92 OA 00099-01	19,518	-
Alcohol Nsra For Research	Direct	93.272	5 T32 AA07582-02	(847)	-
Alcohol Nsra For Research	Direct	93.272	5 T32 AA07582-03	115,922	-
Subtotal CFDA 93.272				<u>115,075</u>	
Mental Health National Research	Direct	93.282	08T2MH16156E	5,334	-
Nebr Dept Health & Human Services	Pass-Through	93.283		73,176	-
Nebr Dept Health & Human Services	Pass-Through	93.283		15,395	-
Omaha Public Schools	Pass-Through	93.283		7,537	-
Urban League of Nebraska	Pass-Through	93.283		(9)	-
Nebr Dept Health & Human Services	Pass-Through	93.283		68,589	-
Region Iii Behavioral Study	Pass-Through	93.283		9,346	-
Nebr Dept Health & Human Services	Pass-Through	93.283	1 U3R MC00025-01	423,644	-
Nebr Dept Health & Human Services	Pass-Through	93.283	FY2002-2003	3,500	-

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
93 Health and Human Services (continued):					
Nebr Dept Health & Human Services	Pass-Through	93.283	NHHS	\$ 22,322	\$ -
Center For Disease Control	Direct	93.283	R13/CCR721257-01	22,622	-
ATPM	Pass-Through	93.283	TS 0922	185,262	-
ATPM	Pass-Through	93.283	TS 0995	65,106	-
ATPM	Pass-Through	93.283	TS-0283-17	217,631	-
ATPM	Pass-Through	93.283	TS-0344 17	135,127	-
Subtotal CFDA 93.283				<u>1,249,248</u>	
Comparative Medicine Program	Direct	93.306	0G90YE001101	(23,134)	(10,923)
Comparative Medicine Program	Direct	93.306	0G90YE001102	200,000	69,226
Comparative Medicine Program	Direct	93.306	0G90YE001103	45,699	21,827
Subtotal CFDA 93.306				<u>222,565</u>	
Professional Nurse Trainee	Direct	93.358	2 A10 HP 00056-02	(24)	-
Professional Nurse Trainee	Direct	93.358	2 A10 HP 00056-03	121,705	-
Subtotal CFDA 93.358				<u>121,681</u>	
Nurse Traing Improvement	Direct	93.359	1 D11 HP00173-01	30,792	-
Nurse Traing Improvement	Direct	93.359	1 D11 HP00173-03	130,530	-
Nurse Traing Improvement	Direct	93.359	5 D11 HP00006-03	65,435	-
Nurse Traing Improvement	Direct	93.359	5 D11 HP00006-04	136,005	-
Subtotal CFDA 93.359				<u>362,762</u>	
American Physiological Institute	Pass-Through	93.389		3,665	-
Research Infrastructure	Direct	93.389	1 C06 RR14564-01A2	331,669	-
Subtotal CFDA 93.389				<u>335,334</u>	
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-12	(56)	-
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-13	98,452	-
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-14	78,833	-
Subtotal CFDA 93.398				<u>177,229</u>	
Nebr Dept Health & Human Services	Pass-Through	93.399	U57/CCU706734-06	(32,433)	-
National Collegiate	Pass-Through	93.570		25,931	-
National Collegiate	Pass-Through	93.570		49,038	-
Subtotal CFDA 93.570				<u>74,969</u>	
Nebr Dept Health & Human Services	Pass-Through	93.596		26,062	-
Nebr Dept Health & Human Services	Pass-Through	93.596	26-87-4000-347-44-01	661	-
Subtotal CFDA 93.596				<u>26,723</u>	
Administraion Development Disabilities	Direct	93.631	90DF0036/01	(7,878)	-
Administraion Development Disabilities	Direct	93.631	90DF081/01	53,513	-
Administraion Development Disabilities	Direct	93.631	90DN0104/01	62,959	-
Administraion Development Disabilities	Pass-Through	93.631	DD-01-06	173	-
Subtotal CFDA 93.631				<u>108,767</u>	
Administraion Development Disabilities	Direct	93.632	90DD0413/03	(2,313)	-
Administraion Development Disabilities	Direct	93.632	90DD0533-02	92	-
Administraion Development Disabilities	Direct	93.632	90DD0533/01	383,229	-
Subtotal CFDA 93.632				<u>381,008</u>	
Nebr Dept Health & Human Services	Pass-Through	93.645	18-P-91568/7-01	120,445	31,875
Nebr Dept Health & Human Services	Pass-Through	93.645	8254	225,963	23,587
Subtotal CFDA 93.645				<u>346,408</u>	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2003

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
93 Health and Human Services (continued):					
Social Services Research & Demograph	Direct	93.647	0G90EJ001001	\$ 534,034	\$ 176,876
US Dept Health & Human Services	Direct	93.667		21,287	-
Lincoln/Lancaster County	Pass-Through	93.775		137,605	-
Nebraska Department Social Services	Pass-Through	93.778		22,521	-
Nebr Dept Health & Human Services	Pass-Through	93.778	HHS #924	113,888	-
Subtotal CFDA 93.778				<u>136,409</u>	
Basic/Core Area Health Education	Direct	93.824	1 U76 HP 00592-01	103,608	61,876
Basic/Core Area Health Education	Direct	93.824	1 U76 HP 00592-02	712,694	688,504
Subtotal CFDA 93.824				<u>816,302</u>	
Heart And Vascular Disease	Direct	93.837	5 T32 HL07888-04	11,069	-
Heart And Vascular Disease	Direct	93.837	5 T32 HL07888-05	128,882	-
Subtotal CFDA 93.837				<u>139,951</u>	
Clinical Research Related	Direct	93.853	1 T32 NS07488-01	88,395	-
Population Research	Direct	93.864	0G90CO093201	(150,642)	-
Population Research	Direct	93.864	0G90CO093202	198,672	-
Population Research	Direct	93.864	0G90CO093203	138,180	-
Population Research	Direct	93.864	1 R13 HD42610-01	12,920	-
Subtotal CFDA 93.864				<u>199,130</u>	
University of Utah	Pass-Through	93.879	N01 LM13514	89,025	-
Medical Library Assistance	Direct	93.879	N01-LM-6-3524	-	-
Subtotal CFDA 93.879				<u>89,025</u>	
Society of Teachers office	Pass-Through	93.895	HRSA 240-00-0107	52,557	-
Predoctoral Training In Faculty	Direct	93.896	1 D16 HP00122-01	104,848	-
Predoctoral Training In Faculty	Direct	93.896	5 D05 HP80140-03	(320)	-
Subtotal CFDA 93.896				<u>104,528</u>	
Health Services Outreach	Direct	93.912	1 D1A RH 00073-01	145,125	-
Health Services Outreach	Direct	93.912	1 U27 RH00237-03	22,604	10,800
Health Services Outreach	Direct	93.912	4 D1A RH00073-01-01	102,328	-
Health Services Outreach	Direct	93.912	5 U27 RH00237-04	31,910	-
Subtotal CFDA 93.912				<u>301,967</u>	
Nebr Dept Health & Human Services	Pass-Through	93.913	4260001	12,475	-
Nebr Dept Health & Human Services	Pass-Through	93.913	17000327	21,753	-
Subtotal CFDA 93.913				<u>34,228</u>	
Nebr Dept Health & Human Services	Pass-Through	93.917		1,299,867	-
Nebr Dept Health & Human Services	Pass-Through	93.917		81,091	-
Nebr Dept Health & Human Services	Pass-Through	93.917		(112,167)	-
Subtotal CFDA 93.917				<u>1,268,791</u>	
HIV Planning Grants	Direct	93.918	2 H76 HA00529-04	248,605	22,904
HIV Planning Grants	Direct	93.918	6 H76 HA00529-03-02	375,697	54,438
Subtotal CFDA 93.918				<u>624,302</u>	
Nebr Dept Health & Human Services	Pass-Through	93.919		(467)	-
Nebr Dept Health & Human Services	Pass-Through	93.919		887	-
Subtotal CFDA 93.919				<u>420</u>	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
93 Health and Human Services (continued):					
Univ of Colorado Health Center	Pass-Through	93.928	PT5U90HA00025	\$ 1,037	\$ -
Mental Health Region	Pass-Through	93.959		934,538	-
Substance Abuse	Pass-Through	93.959		31	-
Subtotal CFDA 93.959				<u>934,569</u>	
Disabilities Prevention	Direct	93.984	1 D12 HP 00120-01	40,886	-
Disabilities Prevention	Direct	93.984	5 D12 HP 00120-02	162,447	-
Subtotal CFDA 93.984				<u>203,333</u>	
Nebr Dept Health & Human Services	Pass-Through	93.994		195,844	-
Nebr Dept Health & Human Services	Pass-Through	93.994		(377)	-
Metropolitan Omaha Medical Society	Pass-Through	93.994		10,600	-
Nebr Dept Health & Human Services	Pass-Through	93.994		34,081	-
Nebr Dept Health & Human Services	Pass-Through	93.994		(270)	-
Nebr Dept Health & Human Services	Pass-Through	93.994		13,667	-
South Dakota Department of Health	Pass-Through	93.994	03SC090356	35,782	-
Nebr Dept Health & Human Services	Pass-Through	93.994	MCH-00-100	50,737	-
Nebr Dept Health & Human Services	Pass-Through	93.994	MCH-00-95	212,059	-
Nebr Dept Health & Human Services	Pass-Through	93.994	MCH-00-95	49,222	-
Nebr Dept Health & Human Services	Pass-Through	93.994	MCH-03-130B	135,850	-
Hope Medical Outreach	Pass-Through	93.994	MCH-03-40A	14,843	-
Subtotal CFDA 93.994				<u>752,038</u>	
93 Agency Total				<u>15,180,961</u>	
94 Corporation For National and Community Service:					
Nebraska Voluntary Service	Pass-Through	94.005	00EDSNE048	1,813	-
Nebraska Voluntary Service	Pass-Through	94.005	00EDSNE0480204	72,928	-
Corporation For National Service	Direct	94.005	00LSHNE003	57,586	8,027
Corporation For National Service	Direct	94.005	97LHENE035	(2,793)	-
Nebraska Voluntary Service	Pass-Through	94.006	00EDSNE0480201	46,832	-
Council of The Great City Schools	Pass-Through	94.006	01ADNDC001	17,452	-
Council of The Great City Schools	Pass-Through	94.006	01ADNDC009-1	90,079	-
Council of The Great City Schools	Pass-Through	94.006	95ADNDC009	(3,652)	-
94 Agency Total				<u>280,245</u>	
2 Agency For International Development:					
Agency For International Development	Direct	2.182G00010010300	182G00010010300	528,199	165,010
Agency For International Development	Direct	2.656G00000005000	656G00000005000	367,961	-
Agency For International Development	Direct	2.EEE-A-02-00008-00	Eee-A-02-00008-00	1,798,338	-
2 Agency Total				<u>2,694,498</u>	
Other:					
Peace Corps	Direct	99.21862042	21862042000	9,870	-
Total Other				<u>\$ 47,744,377</u>	
Total Expenditures From Federal Awards				<u>\$231,850,293</u>	

See Notes To Schedule of Expenditures of Federal Awards

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

NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The purpose of the accompanying Supplementary 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, 2003. 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.

Because the Schedule presents only a selected portion of the activities of the University, it is not intended to and does not present the financial position, changes in financial position and cash flows of the University, taken as a whole.

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 accompanying Supplementary Schedule of Expenditures of Federal Awards 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 Supplementary Schedule of Expenditures of Federal Awards includes the accounts for all of the divisions of the University and its blended component units: the University of Nebraska Facilities Corporation, the University of Nebraska Medical Associates, UNEMed, the University of Nebraska Dental Associates, and Nebraska Utility Corporation (NUCorp).

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*. 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.

B. PASS-THROUGH AWARDS

The University receives certain federal assistance from pass-through awards from various governmental units and other entities. Amounts received may be commingled with other non-federal funds and cannot be separately identified. Accordingly, the total amount in such pass-through awards is included in the Schedule.

C. STUDENT FINANCIAL AID LOAN PROGRAMS

The University administers the following federally funded student loan programs:

	CFDA Number	Outstanding Balances at June 30, 2003	Disbursements for the Year Ended June 30, 2003
Federal Perkins Loan Program	84.038	\$28,996,889	\$6,555,638
Nursing Student Loan Program	93.364	427,380	90,355
Health Profession Student Loan Programs	93.342	5,765,891	1,466,897

The University of Nebraska Medical Center, University of Nebraska at Omaha, and University of Nebraska at Kearney also participate in the Federal Family Education Loan Program (including Federal Stafford and PLUS loans). The dollar amounts are not listed in the Supplementary Schedule of Expenditures of Federal Awards as the University is not the recipient of the funds. Such programs are considered as a component of the student financial aid major program. Loan disbursements under such programs for the year ended June 30, 2003 totaled \$67,673,885. The University of Nebraska - Lincoln (UNL) participates in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As UNL receives these funds directly, the amount is included in the Supplementary Schedule of Expenditures of Federal Awards.

Expenditures are recognized on the accrual basis for awards made to students and allowable administrative expenses of conducting such programs.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED UPON THE AUDIT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Regents of the University of Nebraska and
the Auditor of Public Accounts of the State of Nebraska
Lincoln, Nebraska

We have audited the financial statements of the University of Nebraska (the "University") as of and for the year ended June 30, 2003, and have issued our report thereon dated November 17, 2003. 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.

Compliance

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 grants, 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 that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the University's internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to the management of the University in a separate letter dated November 17, 2003.

This report is intended solely for the information and use of the State of Nebraska Auditor of Public Accounts, Board of Regents of the University of Nebraska, management of 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.

Deloitte & Touche LLP

Lincoln, Nebraska
November 17, 2003

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER COMPLIANCE APPLICABLE TO EACH MAJOR FEDERAL AWARD PROGRAM

Board of Regents of the University of Nebraska and
the Auditor of Public Accounts of the State of Nebraska
Lincoln, Nebraska

Compliance

We have audited the compliance of the University of Nebraska (the "University") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2003. 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.

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 on the University's compliance with those requirements.

In our opinion, the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2003. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2003-1 through 2003-7.

Internal Control Over Compliance

The management of the University is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major federal program in order to determine our 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.

Our consideration of the University's internal control over compliance would not necessarily disclose all matters in internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the University's internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the Auditor of Public Accounts of the State of Nebraska, Board of Regents of the University of Nebraska, management of the University of Nebraska, 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.

Deloitte & Touche LLP

Lincoln, Nebraska
November 17, 2003

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003

Part I: Summary of Auditors' Results:

1. The independent auditors' report on the financial statements expressed an unqualified opinion.
2. No reportable conditions in internal control over financial reporting were identified.
3. No instance of noncompliance considered material to the financial statements was disclosed by the audit.
4. No reportable conditions in internal control over compliance with requirements applicable to major federal awards programs were identified.
5. The independent auditors' report on compliance with requirements applicable to major federal award programs expressed an unqualified opinion.
6. The audit disclosed four findings required to be reported by OMB Circular A-133.
7. The University's major programs were:

Student Financial Aid (Cluster)	<u>\$ 149,063,517</u>
Research and Development Cluster	<u>\$ 102,716,284</u>
Trio Cluster (CFDA 84.042, 84.044, 84.047, and 84.217)	<u>\$ 2,487,679</u>
8. A threshold of \$3,000,000 was used to distinguish between Type A and Type B programs as those terms are defined in OMB Circular A-133.
9. The University qualified as a low-risk auditee as that term is defined in OMB Circular A-133.

Part II: Findings Related to the Financial Statements:

None

Part III Questioned Costs Related to Federal Awards:

Finding 2003-1

Federal Program Information: Cancer Biology Research (CFDA 93.396)

Campus:	University of Nebraska Medical Center
Condition:	Annual report was not sent to the sponsoring agency within the required timeframe
Specific Requirement:	The report was due 90 days following the end of the grant year.
Effect:	Expenditures are not properly reported to sponsoring agencies.
Cause:	The University failed to meet the compliance deadline.
Questioned Costs:	N/A
Context:	It appears the University does not effectively monitor the reporting deadlines.
Recommendation:	We recommend the University create a tracking system whereby each accountant has the report dates listed, and this is reviewed on a monthly basis with the Grants Accounting Department to ensure the University is in compliance with all grant reporting.
Management's Corrective Action Plan:	The University of Nebraska Medical Center has implemented revised procedures that will involve the Manager of Sponsored Programs Accounting reviewing the completeness and accuracy of all reporting requirements on a monthly basis, utilizing an extract report from the SAP financial system. Staff accountants will continue to prepare the reports with the manager now verifying compliance.

Finding 2003-2

Federal Program Information: Heart and Vascular Research (CFDA 93.837)

Campus:	University of Nebraska Medical Center
Condition:	The University did not complete the Financial Status Report on the prescribed basis of accounting.
Specific Requirement:	The Financial Status Report must be completed at the end of each grant year on the accrual basis of accounting.
Effect:	Expenditures are not properly reported as required by the terms of the grant.

Cause: The University completed the report on the cash basis.

Questioned Costs: N/A

Context: It appears the University does not effectively monitor that the reporting guidelines are being followed.

Recommendation: We recommend the University create a tracking system whereby each report date is listed, and this is reviewed on a monthly basis with the Grants Accounting Department to ensure the University is in compliance with all grant reporting.

Management's Corrective Action Plan: The University of Nebraska Medical Center has implemented revised procedures that will involve the Manager of Sponsored Programs Accounting reviewing the completeness and accuracy of all reporting requirements on a monthly basis utilizing an extract report from the SAP financial system. Staff accountants will continue to prepare the reports with the manager now verifying compliance.

Finding 2003-3

Federal Program Information: Research & Development Cluster

Campus: University of Nebraska-Lincoln

Condition: The University had instances of the incorrect amount of indirect costs included in the system. This includes instances over-recording and under-recording indirect costs.

Specific Requirement: Predetermined indirect cost rates have been assigned to University for items which benefit common activities and cannot be readily assigned to a specific grant.

Effect: The potential exists for the over-recording of indirect costs which could cause the loss of funding or specific expenditures could be disallowed. If the amount was under-recorded, the University could be requesting an incorrect amount from the granting agency.

Cause: The senior accountants did not perform an accurate review of the grant expenditures.

Questioned Costs: N/A

Context: It appears the University has not implemented a formal review of the indirect costs charged to each grant. These instances were noted and corrected prior to year-end, thus creating no questioned costs.

Recommendation:	Institute a formal monthly review of the indirect cost in combination with the overall grant review.
Management's Corrective Action Plan:	Management agrees to conduct a comprehensive review of the grant-related master data including indirect cost rates. Indirect cost rates will be verified to current grant and contract agreements. As new awards are received or changes made to existing grants and contracts, management will review the master files. Periodic examinations of the data base will ensure completeness and accuracy.
Finding 2003-4	
<i>Federal Program Information: Research & Development Cluster</i>	
Campus:	University of Nebraska Medical Center
Condition:	The University did not effectively monitor their subrecipient.
Specific Requirement:	The University should provide reasonable assurance that Federal award information and compliance requirements are identified to subrecipients, subrecipient activities are monitored, subrecipient audit findings are resolved, and the impact of any subrecipient noncompliance on the pass-through entity is evaluated.
Effect:	The University failed to meet the compliance guidelines.
Cause:	The University did not obtain and perform an accurate review of subrecipients' audit reports.
Questioned Costs:	N/A
Context:	It appears the University has not implemented formal review procedures over subrecipient monitoring.
Recommendation:	Institute formal annual review procedures over subrecipient monitoring.
Management's Corrective Action Plan:	The University of Nebraska Medical Center had discovered the omission occurred prior to the auditor's examination. The University had acted by training another staff member to ensure subrecipient audit reports are received and reviewed in the future. Staff turnover and a vacancy situation in the office contributed to not receiving and reviewing subrecipient audit reports during the past year. Management believes the training of another staff member to obtain and review subrecipient audit reports will prevent a reoccurrence of this finding.

Finding 2003-5

Federal Program Information: Student Financial Aid Cluster

Campus:	University of Nebraska at Kearney
Condition:	The University did not determine student withdrawal dates within the prescribed time limits.
Specific Requirement:	The University must determine the withdrawal date of students that do not provide formal notification to the institution no later than 30 days after the end of the earlier of (1) the payment period or period of enrollment, (2) academic year in which the student withdrew, or (3) educational program from which the student withdrew.
Effect:	The University failed to meet the compliance guidelines.
Cause:	The University did not have the information to determine the withdrawal dates on a timely basis.
Questioned Costs:	N/A
Context:	It appears the University has not implemented a formal schedule to ensure that all necessary information is submitted to the student financial aid office so that a timely determination of withdrawal dates may be completed.
Recommendation:	Complete a formal schedule detailing specific dates that information must be submitted to the student financial aid office.
Management's Corrective Action Plan:	The University of Nebraska-Kearney Financial Aid Office has implemented policies and procedures to insure that all types of withdrawals will be identified within the appropriate time frame. This policy has been shared with the auditors.

Finding 2003-6

Federal Program Information: TRIO Cluster

Campus:	University of Nebraska at Kearney
Condition:	A student that did not participate in the Student Support Services (SSS) program received a disbursement.
Specific Requirement:	SSS grant aid to students is restricted to students who meet all of the following criteria: (1) participating in the SSS project, undergoing their first two years of postsecondary education and (2) receiving Pell grants.

Effect: The University failed to meet the compliance guidelines.

Cause: The University did not review the attendance records for SSS programs prior to disbursing SSS funds.

Questioned Costs: \$1,000

Context: It appears the University does not review attendance records prior to disbursing SSS funds.

Recommendation: Implement a formal review schedule prior to disbursing funds to ensure that only participants meeting the requirements receive disbursements.

Management's Corrective Action Plan: The process of awarding SSS grant aid to students has been reviewed and revised to require documented participation for the year in which the funds are awarded.

Finding 2003-7

Federal Program Information: TRIO Cluster

Campus: University of Nebraska at Kearney

Condition: A student disbursed TRIO funds was not properly earmarked as both low-income and disabled.

Specific Requirement: At least two-thirds of the students served by an SSS project must be low-income individuals who are first generation college students or individuals with disabilities. Not less than one-third of the individuals with disabilities must also be low-income individuals. The remaining students served must be low-income, first generation college students, or individuals with disabilities

Effect: The University included incorrect information on their performance reports.

Cause: The University did not review the participants earmarking in the system.

Questioned Costs: N/A

Context: It appears the University does not review earmarking designations within the system.

Recommendation: Implement a formal review schedule to compare the manual information completed by participants and the earmark designation recorded on the University's system.

Management's Corrective Action Plan: The University has directed additional resources to the program and has hired a clerical assistant to assist the office administrator in compiling and reviewing records for accuracy on a timely basis.

Part IV: Summary Schedule of Prior Year Audit Findings:

Finding:	2002-1
Status:	Corrective Action Taken
Finding:	2002-2
Status:	Corrective Action Taken
Finding:	2002-3
Status:	Corrective Action Taken
Finding:	2002-4
Status:	Corrective Action Taken