

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,
2004 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 statement of net assets of the University of Nebraska (the University) (a component unit of the State of Nebraska) as of June 30, 2004 and the related statements of revenues, expenses and changes in net assets and cash flows for the year 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 audit. We did not audit the discretely presented financial statements of the University of Nebraska Foundation (the Foundation), a component unit of the University. Those financial statements were audited by other auditors, Dana F. Cole & Company, LLP, whose report has been furnished to us and appears herein, and our opinion insofar as it relates to the discretely presented financial statements of the Foundation is based solely on the report of such other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. The Foundation's financial statements, which were audited by Dana F. Cole & Company, LLP, were not audited in accordance with *Government Auditing Standards*. 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 audit provides a reasonable basis for our opinion.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the University and the discretely presented component unit of the University, as of June 30, 2004, and the respective changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note A to the financial statements, the University changed its financial statement presentation to adopt the provisions of Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units*, as an amendment to GASB Statement No. 14 as of July 1, 2003.

Management's discussion and analysis on pages 4 – 13 is not a required part of the basic financial statements, but is supplementary information required by the GASB. 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 audit was 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 the 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 30, 2004, on our consideration of the University's internal control over financial reporting and our tests of its compliance and other matters. The purpose of that report is to describe the scope of our testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be 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 30, 2004
Lincoln, Nebraska

INDEPENDENT AUDITORS' REPORT

Board of Trustees
University of Nebraska Foundation
Lincoln, Nebraska

We have audited the accompanying consolidated statement of financial position of the University of Nebraska Foundation as of June 30, 2004, and the related consolidated statements of activities and cash flows the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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 audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the University of Nebraska Foundation at June 30, 2004, and the results of its activities and the cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Lincoln, Nebraska
August 6, 2004

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2004 (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, 2004. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

Student Enrollment

Campus	Fall Semester				
	1999	2000	2001	2002	2003
UNL	22,142	22,268	22,764	22,988	22,559
UNMC	2,590	2,695	2,724	2,819	2,865
UNO	13,264	13,479	14,143	14,451	13,997
UNK	<u>6,780</u>	<u>6,506</u>	<u>6,426</u>	<u>6,395</u>	<u>6,379</u>
Total	<u>44,776</u>	<u>44,948</u>	<u>46,057</u>	<u>46,653</u>	<u>45,800</u>

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.

The University adopted the guidance of GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units, An Amendment of GASB 14*, as of July 1, 2003. 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. As a result of this guidance, the University of Nebraska Foundation's (the Foundation) financial statements are discreetly presented with the University's financial statements for the year ended June 30, 2004. Management's discussion and analysis relates only to the University of Nebraska and does not include any overview of the financial position and activities of the Foundation. References to the Foundation within the analysis relate only to specific transactions with the University of Nebraska.

In the fall of 2003, the University's enrollment (head count) was approximately 46,000 on the four campuses. Fall enrollments have increased 2% during the five years ended 2003. This increase occurred primarily at the UNO, UNL and UNMC campuses, which reflect 5%, 2%, and 10% increases, respectively, for the same five year period. The number of students enrolled in graduate and professional programs was 10,732 representing 23% of the student body, reflecting the University's commitment to its increasing prominence as a major research institution.

Financial and Operating Highlights

- ***Growth in Net Assets.*** Net assets of the University grew by approximately 6% indicating continued efforts to improve the University's financial position. Growth in unrestricted net assets, also at 6%, is attributable to several factors. University management aggressively managed their budgets to conserve resources to stabilize an uncertain level of state appropriation. Budget savings were augmented by increases in library and enrollment service fees. 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 Durham Research Center and the acquisition of the Scott Village Housing Project. The University also completed the Alexander Building Project and a new transportation services building.
- ***Increase in Federal Grants and Contracts.*** Revenues from federal grants and contracts rose 20% over the prior year. The growth in federal funding is indicative of the high priority the University has placed on seeking new research funding and fuels other successes in recruitment and retention of high performing students and faculty.
- ***Enrollment.*** Enrollment, both in terms of headcount and full-time equivalents, declined only slightly in spite of demographic shifts in Nebraska.
- ***Bond Refunding Transactions.*** The University took advantage of low interest rates during the year and refinanced two revenue bond issues by issuing refunding bonds totaling \$15 million. The combined effect of issuing the refunding bonds will reduce total debt service payments by \$1.4 million, resulting in an economic gain of \$.5 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.

Statement of Net Assets. The Statement of Net Assets includes all of the assets and liabilities of the University and its component units on the accrual basis of accounting. The difference between total assets and total liabilities represents the net assets of the University and is one indicator of its overall current financial condition. Over time, increases or decreases in the University's net assets 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 \$28 million, healthcare blended entities of \$56 million, and the balance representing designated departmental balances and funds for encumbrances and working capital.

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

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

Statement of Cash Flows. The Statement of Cash Flows provides information about the cash receipts and cash payments made by the University during the year. When used with related disclosures and information in the other financial statements, this statement should help assess: the University's ability to 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,	
	2004	2003
Assets:		
Current assets	\$ 682,405	\$ 560,853
Capital assets, net of accumulated depreciation	998,446	922,617
Other non-current assets	431,875	391,334
Total assets	<u>2,112,726</u>	<u>1,874,804</u>
Liabilities:		
Current liabilities	177,844	166,096
Non-current liabilities	<u>440,949</u>	<u>307,240</u>
Total liabilities	<u>618,793</u>	<u>473,336</u>
Net Assets:		
Invested in capital assets, net of related debt	573,740	628,781
Restricted for:		
Nonexpendable:		
Permanent endowment	174,577	145,297
Investment in joint venture	147,866	131,516
Expendable:		
Externally restricted funds	120,274	109,879
Loan funds	41,852	40,914
Plant construction	141,947	81,423
Debt service	76,734	60,041
Unrestricted	<u>216,943</u>	<u>203,617</u>
Total net assets	<u>\$1,493,933</u>	<u>\$1,401,468</u>

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

	Year Ended June 30,	
	2004	2003
Operating revenues	\$ 845,185	\$ 761,628
Operating expenses	<u>1,271,329</u>	<u>1,219,153</u>
Operating loss	(426,144)	(457,525)
Non-operating revenues:		
State of Nebraska non-capital appropriations	390,188	412,395
Gifts	46,625	47,506
Investment income	31,518	3,275
Other non-operating revenues	<u>22,768</u>	<u>16,899</u>
Net non-operating revenues	<u>491,099</u>	<u>480,075</u>
Income before other revenues, expenses, gains or losses	64,955	22,550
Other revenues, expenses, gains or losses	<u>27,510</u>	<u>41,947</u>
Increase in net assets before change in accounting principle	92,465	64,497
Cumulative effect of a change in accounting principle	<u>-</u>	<u>(15,572)</u>
Increase in net assets	92,465	48,925
Net assets, beginning of year	<u>1,401,468</u>	<u>1,352,543</u>
Net assets, end of year	<u>\$ 1,493,933</u>	<u>\$ 1,401,468</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 \$177 million to \$208 million. Most of this change in cash reflects a concerted effort to decrease fiscal 2003-2004 spending by deans, directors and administrative personnel to establish reserves to stabilize college budgets during the current biennium. 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, 2004, the University had approximately one billion invested in capital assets, net of accumulated depreciation of \$472 million. Net investment in physical plant grew primarily from the Durham Research Center and the Scott Village Housing Project. For fiscal 2004, the University's capital assets increase of \$75 million consists of net capital additions of \$128 million less depreciation of \$52 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 and continued efforts to improve student housing facilities.

Unrestricted net assets grew from \$204 million in 2003 to \$217 million in fiscal 2004. 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 definitions to be part of "unrestricted" funds along with other amounts attributable to University quasi endowments (\$28 million) and the capital of University Medical Associates (\$56 million), an affiliated entity encompassing the practice plan group at UNMC.

Analysis of Operations – Overview. The University generated \$845 million of operating revenues during 2004, an increase of \$89 million over last year, while operating expenses increased to \$1,271 million, an increase of \$56 million. These changes reduced the operating loss by \$34 million to \$426 million. As disclosed earlier, because of the mandated financial reporting regarding classification of state appropriations

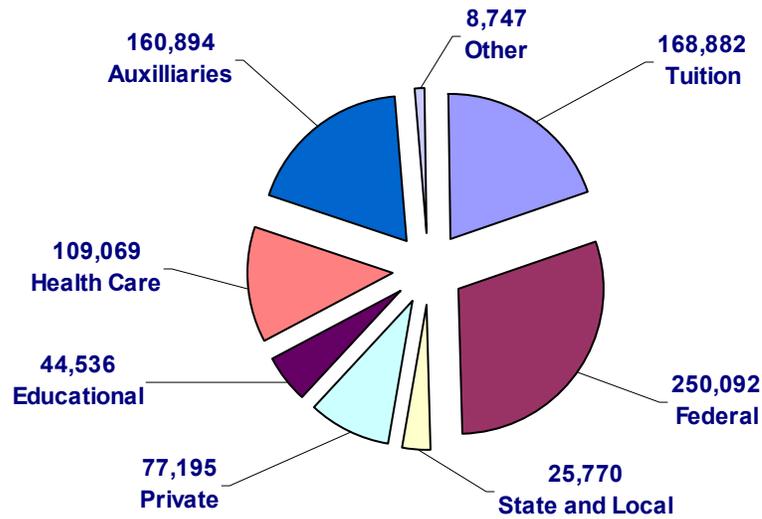
and other funding sources, statements of activities for large public land-grant universities will invariably report an operating loss.

The Nebraska Legislature provided \$390 million in appropriations for 2004, which was \$22 million less than the prior year. The University, in conjunction with the University of Nebraska Foundation, generated gifts amounting to approximately \$68 million and other non-operating revenues and expenses which netted an overall increase in net assets of about \$92 million.

Revenues. The University's operating revenues increased in fiscal 2004 by 12% or \$89 million. Most of the revenue sources showed increases from the prior year.

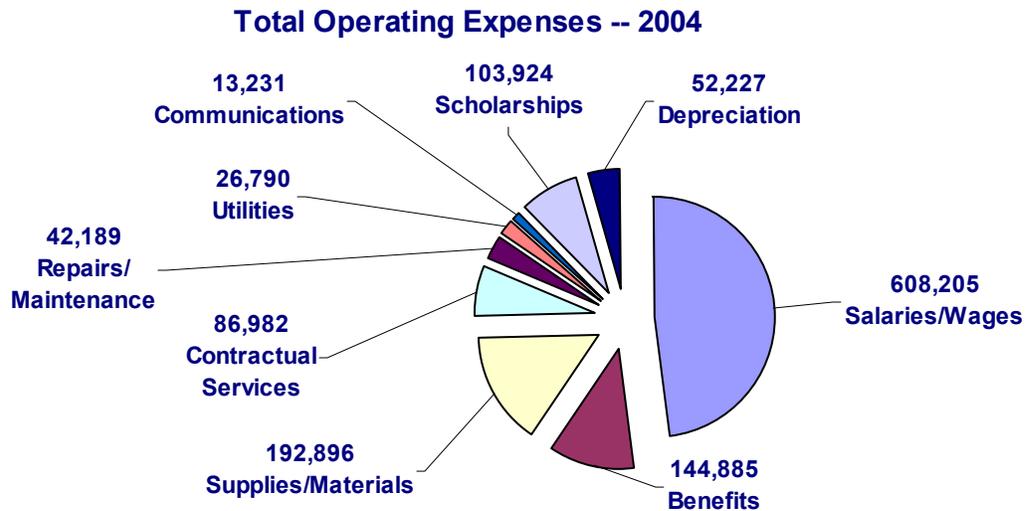
- One of the largest increases in revenue dollars was realized in Federal grants and contracts. The 20% increase is attributable primarily to University of Nebraska-Lincoln's grant awards from several Federal Agencies including the Department of Health and Human Services, National Science Foundation, Department of Agriculture, and the Department of Education. Grants awarded included fast track vaccine production, rice protein studies, sustainable agriculture programs, the center for behavior and reading, and the Ford Direct Student Loan Program. The University of Nebraska Medical Center received National Institute of Health grants for Monroe-Meyer Institute molecular biology research, Eppley Cancer Institute research, and College of Dentistry cellular signaling study.
- Tuition and fees, net of scholarship allowances, increased by \$19 million dollars or 13%. The Board of Regents approved an increase in tuition of 15% in the fall of 2003. This increase contributed to the increase in revenue but was offset by a slight decline in enrollment. Campuses provided additional scholarship allowances of almost \$7 million dollars or 18%, bringing the net increase in tuition from fifteen percent down to thirteen percent.
- Sales and services of health care entities increased by \$16 million. This amount is attributable to the University Medical Associates' increase in patient care revenue from several clinical programs including orthopedics, cardiology, radiology, and general surgery. This increase in activity resulted in a corresponding increase in related expenses.
- Auxiliary operations revenues increased by \$11 million 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.
- Sales and services of educational departments increased by 16% due to increased efforts toward self supporting activities and a general increase in classroom and teaching laboratory fees.

Total Operating Revenues -- 2004



Expenses. Operating expenses were \$1,271 million for the 2004 fiscal year, an increase of 4% compared to 2003. Changes in the major expense classifications follow.

- Salaries, wages and benefits decreased by \$4 million in 2004 compared to 2003. The decrease is attributed to budget reductions by University management. Budgeted FTE positions were reduced by 246 to 12,815 during the year. A restructuring of programs eliminated permanent employee positions in selected colleges and divisions, corresponding to a reduction in state non-capital appropriations for 2004. Additionally, budget savings realized by not filling vacant positions and delaying annual increases at UNL until January 1, 2004 made it possible to give an average increase in salaries and benefits of 1.75% with additional amounts for excellence and instructional work load salaries.
- Supplies and materials increased by 9% or \$16 million most of which can be attributed to costs associated with a \$14 million growth in clinics and blended health care revenues of the University of Nebraska Medical Associates.
- Contractual Services increased approximately 50% corresponding to increased activity in Federal research grants and sub-awards for polar and other research studies.
- Utilities expenses increased by 14% due to sharp increases in energy costs and the purchase of natural gas and heating oil.
- Scholarships and fellowships grew by \$15 million during 2004. As mentioned earlier, the campuses increased scholarship allowances by \$7 million, which, along with additional Federal student aid and direct student loan program funds, resulted in the increase.



Non-Operating Revenues (Expenses). Net non-operating revenues increased 2%, or \$11 million during 2004 compared with 2003. This change is the result of an increase in investment revenues of \$28 million offsetting a 5% reduction in state non-capital appropriations of \$22 million.

The University garnered \$47 million in non-capital gifts during the year thanks to continued strong support from the private sector. In addition, capital grants and gifts of \$22 million were received during the current year, the largest portion of which was funding of \$5.5 million for the Durham Research Center.

The University recorded equity in earnings of the Nebraska Medical Center joint venture for 2004 amounting to \$19 million, an increase of \$4 million over the previous year.

Debt Activity

New Indebtedness. The University, through related entities, had four bond issues that were successfully marketed during the year ended June 30, 2004.

The larger of these issues was the University of Nebraska-Lincoln Student Fees and Facilities Bonds, Series 2003B. The bond proceeds of \$69 million are being used to finance the cost of constructing, equipping, and furnishing suite-style residential housing for approximately 520 students at the UNL campus, renovations and improvements to the Selleck residence dining hall, and renovations to the Harper, Schramm, Smith residence hall complex. The new apartment style units 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 the University of Nebraska at Omaha Student Housing Project Bonds, Series 2003. The bond proceeds of \$15 million financed the purchase of Scott Village student residence facilities located on the UNO campus. Scott Village provides much needed on-campus residences for 480 students.

The third new bond issue was the University of Nebraska Medical Center Student Housing Bonds, Series 2003. The proceeds of \$5 million are being used to construct 60 new apartment units in two buildings. The buildings have been designed in cooperation with the local neighborhood association so that the structures reflect the area's historical architecture. The individual living units have been designed to incorporate the latest amenities found in modern student housing.

The last and smallest issue was the University of Nebraska Facilities Corporation (UNFC) Library Storage Project Bonds, Series 2004. The bond proceeds of almost \$4 million are being used to construct a new library storage and retrieval facility on the University of Nebraska-Lincoln campus. It will provide a climate controlled environment for the library's less circulated volumes and documents with strictly controlled temperature, humidity, and air quality to minimize the deterioration of the books and other documents.

Refunding Transactions. On June 3, 2004, the Board of Regents authorized the issuance of \$64.4 million of University of Nebraska-Lincoln Memorial Stadium Project Revenue Bonds, Series 2004, for the construction of new seating and defeasance of the existing 1997 UNFC Memorial Stadium Bonds. On the same date, the Board of Regents paid to UNFC \$13,358 which UNFC deposited into an irrevocable trust to defease the outstanding 1997 UNFC bonds maturing on or after November 1, 2005. In addition, on June 3, 2004, the Board of Regents paid UNFC \$1,918 which was deposited into the same irrevocable trust to defease the outstanding bonds maturing on November 1, 2004. The refunding reduced total debt service payments by approximately \$461 and resulted in an economic gain of \$109.

On July 15, 2003, the University of Nebraska at Kearney issued \$3,705 of Series 2003 Revenue Refunding Bonds. On the same date, \$4,015 was deposited into an irrevocable trust to defease the outstanding UNK Student Fees and Facilities Revenue Refunding Bonds, Series 1993 and 1994. The refunding reduced total debt service payments by approximately \$890 and resulted in an economic gain of approximately \$382.

The University continues to have a positive debt profile, with scheduled debt service for 2005 of \$31 million representing 2.4% of 2004 operating expenses. The University continued to enjoy strong debt ratings in the range of Aa/AA for its revenue bonds. More detailed information about the University's long-term liabilities is available in Footnotes H and I.

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's non-capital state appropriation was reduced for the year ended June 30, 2004 by 5%, after experiencing several budget reductions since the beginning of the biennium. These reductions in appropriations have been managed through a number of measures:

- **Tuition Increases.** Increases of 15% were implemented for 2004 for both residents and nonresidents. Even though these percentages are large at face, they compare to increases in peer institutions that, for the same time frame, ranged up to 25%. 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.
- **Enrollment.** Student enrollment and credit hours declined slightly 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 .
- **Research Successes.** The University's strategy includes growth in grants and contracts in focused areas of research that 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 \$70 million in support to the University to fund scholarships, faculty support, and capital projects.

The State is showing signs of improvement, but growth is expected to be modest. 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 are the highest priority in creating long-term growth for the State. Through its role as Nebraska's dominant four-year educational institution, through leadership in research, and through 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)

STATEMENT OF NET ASSETS

JUNE 30, 2004

(Thousands)

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

ASSETS

CURRENT ASSETS:

Cash and cash equivalents	\$ 207,825
Cash and cash equivalents - restricted	321,541
Investments	37,585
Accounts receivable and unbilled charges, net	93,138
Loans to students, net	8,171
Other current assets	<u>14,145</u>
Total current assets	<u>682,405</u>

NON-CURRENT ASSETS:

Cash and cash equivalents - restricted	682
Investments	217,336
Investment in joint venture	147,866
Loans to students, net of current portion	28,148
Capital assets, net of accumulated depreciation	998,446
Other non-current assets	<u>37,843</u>
Total non-current assets	<u>1,430,321</u>
Total assets	<u>2,112,726</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts payable	54,459
Accrued salaries, wages and post-retirement benefits	27,018
Accrued compensated absences	11,440
Bond obligations payable	14,360
Capital lease obligations	3,870
Deferred revenues and credits	57,118
Health and other insurance claims	<u>9,579</u>
Total current liabilities	<u>177,844</u>

NON-CURRENT LIABILITIES:

Accrued salaries, wages and post-retirement benefits, net of current portion	1,472
Accrued compensated absences, net of current portion	29,918
Bond obligations payable, net of current portion	368,595
Capital lease obligations, net of current portion	33,693
Deferred revenues and credits, net of current portion	<u>7,271</u>
Total non-current liabilities	<u>440,949</u>
Total liabilities	<u>618,793</u>

NET ASSETS:

Invested in capital assets, net of related debt	573,740
Restricted for:	
Nonexpendable:	
Permanent endowment	174,577
Investment in joint venture	147,866
Expendable:	
Externally restricted funds	120,274
Loan funds	41,852
Plant construction	141,947
Debt service	76,734
Unrestricted	<u>216,943</u>
Total net assets	<u>\$1,493,933</u>

See notes to financial statements.

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

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
JUNE 30, 2004
(Thousands)
(See Independent Auditors' Report on Page 3)

ASSETS

Cash and cash equivalents	\$ 615
Temporary cash investments	146,195
Advances and deposits	8
Accounts receivable (net of reserve for bad debts of \$406)	372
Accrued interest receivable	1,753
Student loan receivable	636
Matching funds receivable	1
Prepaid expenses	110
Pledges receivable - restricted	75,107
Investments - restricted	911,345
Property and equipment, net of depreciation	<u>6,364</u>
 Total assets	 <u><u>\$ 1,142,506</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Advances and accounts payable	\$ 772
University of Nebraska benefits payable	1,685
Scholarships, research, fellowships and professorships payable	3,245
Accrued vacation payable	423
Taxes payable	35
Deferred annuities payable	22,583
Deposits held in custody for others	<u>166,629</u>
Total liabilities	<u>195,372</u>

NET ASSETS:

Unrestricted	9,363
Temporarily restricted	307,749
Permanently restricted	<u>630,022</u>
Total net assets	<u>947,134</u>

Total liabilities and net assets	<u><u>\$ 1,142,506</u></u>
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See notes to financial statements

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

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2004
(Thousands)

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

OPERATING REVENUES:	
Tuition and fees (net of scholarship allowances of \$46,201)	\$ 168,882
Federal grants and contracts-restricted	250,092
State and local grants and contracts - restricted	25,770
Private grants and contracts - restricted	77,195
Sales and services of educational activities	44,536
Sales and services of health care entities	109,069
Sales and services of auxiliary operations	107,883
Sales and services of auxiliary segments (net of scholarship allowances of \$5,932)	53,011
Other operating revenues	8,747
Total operating revenues	<u>845,185</u>
OPERATING EXPENSES:	
Salaries and wages	608,205
Benefits	144,885
Total compensation and benefits	753,090
Supplies and materials	192,896
Contractual services	86,982
Repairs and maintenance	42,189
Utilities	26,790
Communications	13,231
Depreciation	52,227
Scholarships and fellowships	103,924
Total operating expenses	<u>1,271,329</u>
OPERATING LOSS	<u>(426,144)</u>
NON-OPERATING REVENUES (EXPENSES):	
State of Nebraska noncapital appropriations	390,188
Gifts	46,625
Investment income	31,518
Increase in fair value of investments	18,577
Interest income on loans receivable	572
Interest expense on bond obligations	(15,730)
Equity in earnings of joint venture	19,349
Net non-operating revenues	<u>491,099</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS OR LOSSES	<u>64,955</u>
OTHER REVENUES, EXPENSES, GAINS OR LOSSES:	
State of Nebraska capital appropriations	9,309
Capital grants and gifts	21,575
US Government advances	546
Private gifts and bequests for permanent endowments	2,110
Loss on disposal of capital assets	(6,030)
Net other revenues, expenses, gains or losses	<u>27,510</u>
INCREASE IN NET ASSETS	92,465
NET ASSETS:	
Net assets, beginning of year	<u>1,401,468</u>
Net assets, end of year	<u>\$1,493,933</u>

See notes to financial statements.

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

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2004
(Thousands)
(See Independent Auditors' Report on Page 3)

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
SUPPORT AND REVENUES:				
Gifts, bequests and life insurance proceeds	\$ 62	\$ 40,811	\$ 21,732	\$ 62,605
Investment income	14,044	9,663	(2,598)	21,109
Realized gain (loss) on sale of assets	(7)	(968)	35,358	34,383
Unrealized gain (loss) on assets	-	6,795	64,138	70,933
	<u>14,099</u>	<u>56,301</u>	<u>118,630</u>	<u>189,030</u>
NET ASSETS RELEASED FROM RESTRICTIONS				
Total support and revenue	<u>75,136</u>	<u>(51,103)</u>	<u>(24,033)</u>	<u>-</u>
	<u>89,235</u>	<u>5,198</u>	<u>94,597</u>	<u>189,030</u>
EXPENDITURES:				
Salaries and wages	6,417	-	-	6,417
Payroll taxes	448	-	-	448
Employee benefits	977	-	-	977
Annuity payments	2	-	-	2
Postage	212	-	-	212
Office supplies and expense	97	-	-	97
Professional services	122	-	-	122
Travel and entertainment	330	-	-	330
Telephone	123	-	-	123
Insurance and bonds	93	-	-	93
Repair and maintenance	107	-	-	107
Equipment rental/purchase	50	-	-	50
Office rent	766	-	-	766
University Towers expense	8	-	-	8
Promotion expense	751	-	-	751
Auto expense	63	-	-	63
Dues and subscriptions	74	-	-	74
Alumni Associations	508	-	-	508
Miscellaneous expense	91	-	-	91
Recruiting and moving expense	16	-	-	16
Meetings and conferences	191	-	-	191
Investment expense	4,067	-	-	4,067
Academic support	23,927	-	-	23,927
Student assistance	18,682	-	-	18,682
Faculty assistance	3,610	-	-	3,610
Research	3,826	-	-	3,826
Museum, library and fine arts	1,815	-	-	1,815
Campus and building improvements	18,448	-	-	18,448
Deferred compensation	42	-	-	42
Paid to beneficiaries	2,841	-	-	2,841
Bad debt and collection expense	(2)	-	-	(2)
Depreciation	669	-	-	669
Total	<u>89,371</u>	<u>-</u>	<u>-</u>	<u>89,371</u>
INCREASE (DECREASE) IN NET ASSETS BEFORE TRANSFERS AND CHANGES				
	(136)	5,198	94,597	99,659
TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS				
	-	3,346	(3,346)	-
INCREASE (DECREASE) IN NET ASSETS				
	(136)	8,544	91,251	99,659
NET ASSETS, Beginning of year	<u>9,499</u>	<u>299,205</u>	<u>538,771</u>	<u>847,475</u>
NET ASSETS, End of year	<u>\$ 9,363</u>	<u>\$307,749</u>	<u>\$630,022</u>	<u>\$947,134</u>

See notes to financial statements.

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2004
(Thousands)

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

CASH FLOWS FROM OPERATING ACTIVITIES:	
Grants and contracts	\$ 339,978
Tuition and fees	169,486
Sales and services of health care entities	108,967
Sales and services of auxiliary operations	108,046
Sales and services of educational activities	62,205
Sales and services of auxiliary segments	50,468
Student loans collected	8,739
Other receipts	6,870
Payments to employees	(749,258)
Payments to vendors	(379,272)
Scholarships paid to students	(103,924)
Student loans issued	(10,293)
Other payments	(139)
Net cash flows from operating activities	<u>(388,127)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
State of Nebraska noncapital appropriations	390,083
Private gifts and grants for operating use	46,188
Private gifts and bequests for endowment use	2,111
Net cash flows from noncapital financing activities	<u>438,382</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Proceeds from the issuance of bonds	161,210
Grants and contracts	28,920
State of Nebraska capital appropriations	9,367
U.S. Government advances	547
Purchases of capital assets	(116,686)
Defeasance of bond obligations	(19,291)
Interest paid on bond obligations	(13,054)
Principal paid on bond obligations	(12,568)
Payments made on lease obligations	(4,500)
Net cash flows from capital and related financing activities	<u>33,945</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Proceeds from sales and maturities of investments	154,966
Purchases of investments	(159,469)
Interest on investments	31,693
Distributions received from joint venture	3,000
Interest on loans receivable	571
Net cash flows from investing activities	<u>30,761</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	114,961
CASH AND CASH EQUIVALENTS, Beginning of year	<u>415,087</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 530,048</u>

See notes to financial statements.

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

STATEMENT OF CASH FLOWS (Continued)
FOR THE YEAR ENDED JUNE 30, 2004
(Thousands)

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

CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN
STATEMENT OF NET ASSETS:

Cash and cash equivalents (Current)	\$ 207,825
Cash and cash equivalents - restricted (Current)	321,541
Cash and cash equivalents - restricted (Non-current)	<u>682</u>
Cash and cash equivalents - end of year	<u>\$ 530,048</u>

RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS
FROM OPERATING ACTIVITIES:

Operating loss	\$ (426,144)
Adjustments to reconcile operating loss to net cash flows from operating activities:	
Depreciation expense	52,227
Changes in assets and liabilities:	
Accounts receivable and unbilled charges, net	(13,207)
Loans to students	(1,401)
Other current assets	(1,196)
Accounts payable	2,453
Accrued salaries, wages and post-retirement benefits	3,782
Deferred revenues and credits	(3,883)
Health and other insurance claims	<u>(758)</u>
Net cash flows from operating activities	<u>\$ (388,127)</u>

NONCASH TRANSACTIONS:

Capital gifts and grants	\$ 697
Increase in fair value of investments	18,577

See notes to financial statements.

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

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2004
(Thousands)
(See Independent Auditors' Report on Page 3)

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 99,659
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	669
Gain on sale of assets	(34,382)
Appreciation of assets	(70,933)
Decrease in pledges receivable	13,494
Increase in deferred annuities payable	1,012
Contribution to permanently restricted endowment funds	(21,732)
Real and personal property contributions received for the University	(295)
Increase in:	
Accounts receivable	(101)
Interest receivable	(173)
Prepaid expense	(61)
Increase (decrease) in:	
Advances and accounts payable	(30)
University of Nebraska benefits payable	688
Scholarships, research, fellowships, and professorships payable	1,672
Accrued vacation payable	18
Taxes payable	20
Deposits held in custody for others	23,892
Total adjustments	<u>(86,242)</u>
Net cash provided by operating activities	<u>13,417</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Net increase in temporary cash investments	(12,962)
Net decrease in student loans	83
Net purchases in investments	(21,611)
Purchase of property and equipment	(183)
Sales of property and equipment	9
Net cash used in investing activities	<u>(34,664)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Contribution to permanently restricted endowment funds	<u>21,732</u>
Net cash provided by financing activities	<u>21,732</u>
NET INCREASE IN CASH	485
CASH AND CASH EQUIVALENTS, Beginning of year	<u>130</u>
CASH AND CASH EQUIVALENTS, End of year	<u>\$ 615</u>

REQUIRED DISCLOSURE:

The Foundation expended no cash for interest or income taxes.

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2004
(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

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

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

The University’s financial reporting entity consists of the 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.

The University adopted the guidance of GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units, An Amendment of GASB 14*, as of July 1, 2003. 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. As a result of this guidance, the University of Nebraska Foundation's (the Foundation) financial statements are discreetly presented here with the University's financial statements for the year ended June 30, 2004. The Foundation is a nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code whose purpose is to provide financial support for the University of Nebraska system. The Foundation reports under FASB standards, including FASB Statement No. 117, *Financial Reporting for Not-for-Profit Organizations*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition and presentation features. No modifications have been made to the Foundation's audited financial information as it is presented, see Notes P and Q.

Basis of Presentation – The financial statements of the University have been prepared on the accrual basis. The University recognizes revenues net of discounts and allowances, when it is earned. 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, 2004.

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.

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

Capital assets are defined by the University as assets with initial, individual costs in excess of \$500 for buildings and renovations, \$100 for land improvements and \$5 for equipment.

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 student residence hall 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 student tuition and fees, sales and services of auxiliary enterprises, most federal, state and local grants and contracts and federal appropriations, and 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 – Revenue is recognized when an unconditional promise to pay is received and all eligibility requirements have been met. In the absence of such promise, revenue is recognized when the gift is received.

Scholarships and Fellowships – The University receives funds 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, 2004, Federal grants and contracts includes Pell grant awards amounting to \$20,345 and Ford direct student loans amounting to \$67,805. The combined awards of \$88,150 at June 30, 2004, 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.

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

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

Estimates – The preparation of financial statements in conformity with 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.

Recent Statements Issued by the Government Accounting Standards Board – The GASB issued Statement No. 40, *Deposit and Investment Risk Disclosures*. This statement is effective for periods beginning after June 15, 2004. The University has not completed the process of evaluating the impact, if any, that will result from adopting GASB Statement No. 40. The statement, when adopted, could result in additional disclosure in the University's financial statements regarding custodial credit risk, concentration of credit risk, and interest rate risk related to deposits and investments.

The GASB has also issued Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, effective for fiscal years beginning after December 15, 2004. This statement requires the University to evaluate prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred and record impaired assets and impairment losses accordingly. This statement also addresses the appropriate recording of an insurance recovery associated with events or changes in circumstances resulting in

impairment of capital assets. The University has not yet determined the effect that the adoption of GASB Statement No. 42 may have on the financial statements.

The GASB has also issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective for fiscal years beginning after December 15, 2006. This statement provides standards for the measurement, recognition and display of other postemployment benefit expenditures, assets, and liabilities, including applicable note disclosures and required supplementary information. The University has not yet determined the effect that the adoption of GASB Statement No. 45 may have on the financial statements.

B. CASH AND CASH EQUIVALENTS

Substantially all of the University’s cash and cash equivalents are deposited in a pooled State fund managed by the Nebraska State Treasurer, the remaining cash and cash equivalents are held at financial institutions. Bank balances of cash and cash equivalents deposited in financial institutions amounted to approximately \$2,634 (book balance of approximately \$1,562) at June 30, 2004, with approximately \$1,778 at June 30, 2004, covered by federal depository insurance. Of the remaining bank balance at June 30, 2004, approximately \$551 was collateralized with securities held by the pledging financial institution, but not in the University’s name, and approximately \$305 was uninsured and uncollateralized. Interest income amounted to approximately \$10,922 and is included in non-operating revenue at June 30, 2004.

C. INVESTMENTS

Funds held for the support of University operations, excluding trust funds, are invested according to State statute by the State Investment Officer. Regulatory oversight is provided by the Nebraska Investment Council. The University’s fair value in the 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:

	June 30, 2004
U.S. government securities	\$ 12,173
Government agencies	28,919
Corporate bonds	90,107
Common stock	<u>19,218</u>
	150,417
Investments not subject to categorization:	
Mutual funds	<u>104,504</u>
	<u>150,417</u>
Total current and non-current investments	<u>\$ 254,921</u>

D. ACCOUNTS RECEIVABLE, UNBILLED CHARGES AND LOANS TO STUDENTS

Substantially all amounts included in accounts receivable and unbilled charges represent tuition receivables, grant reimbursements, unbilled charges, patient accounts receivable and other receivables. Balances are stated net of allowances for doubtful accounts and contractual adjustments of approximately \$7,167. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,385 at June 30, 2004.

E. INVESTMENT IN JOINT VENTURE

The University and Bishop Clarkson Memorial Hospital (Clarkson) entered into a Joint Operating Agreement in 1997 forming the Nebraska Health System, a Nebraska 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 of NMC for the year ended June 30, 2004 totaling \$19,349. 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 and paid out during fiscal year 2004.

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:

2005	\$ 4,002
2006	4,009
2007	4,000
2008	4,009
2009	3,996
2010-2014	<u>9,840</u>
	<u>\$ 29,856</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, 2004, the University received approximately \$21,035 of support in connection with the agreement.

F. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2004 is as follows:

	Beginning Balance	Additions	Disposals	Ending Balance
Land	\$ 45,071	\$ 2,726	\$ -	\$ 47,797
Land improvements	73,972	11,596	(3,861)	81,707
Leasehold improvements	-	12,534	-	12,534
Building	955,501	91,267	(39,976)	1,006,792
Equipment	219,544	25,630	(16,371)	228,803
Construction work in progress	101,346	101,160	(109,592)	92,914
Total capital assets	<u>1,395,434</u>	<u>244,913</u>	<u>(169,800)</u>	<u>1,470,547</u>
Less accumulated depreciation for:				
Land improvements	30,593	2,932	(3,482)	30,043
Leasehold improvements	-	305	-	305
Building	307,402	30,476	(38,049)	299,829
Equipment	<u>134,822</u>	<u>18,514</u>	<u>(11,412)</u>	<u>141,924</u>
Total accumulated depreciation	<u>472,817</u>	<u>52,227</u>	<u>(52,943)</u>	<u>472,101</u>
Capital assets, net	<u>\$ 922,617</u>	<u>\$192,686</u>	<u>\$(116,857)</u>	<u>\$ 998,446</u>

G. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows for the year ended June 30, 2004:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Accrued compensated absences	<u>\$ 39,559</u>	<u>\$ 30,646</u>	<u>\$(28,847)</u>	<u>\$ 41,358</u>	<u>\$ 11,440</u>

H. BOND OBLIGATIONS PAYABLE

Bond obligations payable is as follows for the year ended June 30, 2004:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Bond obligations payable	<u>\$ 253,135</u>	<u>\$ 161,210</u>	<u>\$(31,390)</u>	<u>\$ 382,955</u>	<u>\$ 14,360</u>

Bond obligations payable at June 30, 2004, 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	2.00 - 5.00%	\$870 - \$2,760	\$ 15,325
Series 2003A, revenue bonds, due through July 2037	2.95 - 5.25%	405 - 1,595	25,930
Series 2003B, revenue bonds, due through July 2038	2.50 - 5.00%	1,085 - 3,890	68,885
Lincoln Parking Project:			
Series 2000, parking revenue bonds, due through June 2020	4.90 - 5.80%	730 - 3,685	19,615
Series 2003, revenue refunding, due through June 2016	1.55 - 4.50%	655 - 1,615	8,180
University of Nebraska at Omaha:			
Student Center Series 2003:			
Revenue refunding bonds, due through May 2013	1.65 - 3.90%	480 - 1,180	5,335
Student Housing Series 2003:			
Revenue bonds, due through May 2033	1.40 - 5.00%	305 - 945	15,400
University of Nebraska Medical Center:			
Student Housing Revenue Bonds			
Series 2003, due through June 2033	1.50 - 5.00%	110 - 330	5,430
Other University Obligations:			
University of Nebraska at Kearney:			
Student Fees and Facilities:			
Series 1966, due through July 2006	4.3%	485 - 505	990
Series 2000, due through July 2020	4.85 - 5.50%	230 - 1,150	6,125
Series 2003, due through July 2011	1.20 - 2.90%	300 - 605	3,100
University of Nebraska-Lincoln:			
Athletics:			
2004A, revenue refunding, due November 2024	4.00 - 5.25%	1,695 - 5,195	53,330
2004B, revenue refunding, due November 2024	2.50 - 5.25%	1,825 - 3,270	11,050
Total University Obligations			<u>238,695</u>
Obligations of Blended Entities:			
University of Nebraska Facilities Corporation:			
Series 1998 Bonds (Deferred Maintenance Project), due through July 2011	4.30 - 5.25%	225 - 8,570	58,200
Series 1998-2 Bonds (UNMC Electrical System Project) due through October 2008	4.10 - 4.30%	235 - 275	1,270
Series 2002 Bonds (Research Center of Excellence Project), due through February 2015	3.50 - 5.00%	2,790 - 21,215	56,695
Series 2003 (Alexander Building Project), due through December 2023	1.35 - 5.00%	100 - 205	2,805
Series 2004 (Library Storage Project), due through July 15, 2024	1.55 - 5.00%	80 - 585	3,410
Nebraska Utility Corporation (NUCorp):			
Series 2001 Revenue Bonds, due through January 2023	4.50 - 5.25%	720 - 1,620	21,880
Total Obligation of Blended Entities			<u>144,260</u>
Total Bond Obligations Payable			<u>\$ 382,955</u>

Annual maturities subject to mandatory redemption at June 30, 2004 are as follows:

	Total University		UNFC		Nebraska Utilities Corporation		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2005	\$ 4,470	\$ 11,076	\$ 9,890	\$ 5,665	\$ -	\$ 1,100	\$ 14,360	\$ 17,841
2006	8,115	10,817	16,755	5,276	720	1,084	25,590	17,177
2007	9,080	10,479	12,190	4,528	750	1,051	22,020	16,058
2008	9,865	10,098	11,585	3,938	785	1,017	22,235	15,053
2009	12,365	9,649	11,700	3,368	815	983	24,880	14,000
2010-2014	51,115	41,174	35,035	9,640	5,465	4,240	91,615	55,054
2014-2019	41,635	30,941	22,740	1,853	7,340	2,559	71,715	35,353
2020-2024	49,450	19,062	1,900	391	6,005	651	57,355	20,104
Thereafter	52,600	19,327	585	13	-	-	53,185	19,340
Total	<u>\$238,695</u>	<u>\$162,623</u>	<u>\$122,380</u>	<u>\$34,672</u>	<u>\$21,880</u>	<u>\$12,685</u>	<u>\$382,955</u>	<u>\$209,980</u>

At June 30, 2004, the trustees for these bond funds held cash and investments in the amount of approximately \$224,547 which is reflected as restricted cash and investments on the statement 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, 2004, the members of the Obligated Group are (a) the student housing, student unions and student health facilities on the University of Nebraska - Lincoln campuses (UNL Student Fees and Facilities), (b) the parking facilities on the University of Nebraska - Lincoln campuses (UNL Parking), (c) the Student Center at the University of Nebraska at Omaha (UNO Student Center) (d) certain Student housing facilities at the University of Nebraska at Omaha (UNO Student Housing), and (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing) (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 which remain after payment of the expenses of such member. Pledged revenues do not include any balances in any debt service fund or debt service reserve fund, but shall include any balances in other reserve, replacement or contingency fund and any surplus fund held for or on behalf of such members of the Obligated Group under a related resolution.

For the UNK Student Fees and Facilities and UNL Athletics Bonds, net revenues from student housing and dining facilities, special student fees, certain athletic ticket revenue and designated donations 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, 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, 2004 the University and UNFC are in compliance with these requirements.

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

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

University of Nebraska Facilities Corporation

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

The Library storage and retrieval facility will be approximately 8,975 gross square feet in size, with a high (approximately 35 feet) roof. It will provide a climate controlled environment for the library's print volumes and other documents. The strictly controlled temperature, humidity and air quality will minimize the deterioration of the books and other documents.

Principal and interest payments will come from lease payments received from UNL.

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

Principal and interest payments will come from 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 through 2011. These pledges are augmented with the revenue from a lease agreement with a third party for a portion of the parking structure. 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.

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 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.

Current Year Refundings – On July 15, 2003, UNK issued \$3,705 of Series 2003 Revenue Refunding Bonds with an average rate of 2.2% to refund \$520 of outstanding Series 1993 Revenue Refunding Bonds with an average rate of 5.5% and \$3,495 of outstanding Series 1994 Revenue Refunding Bonds with an average rate of 5.1%. As a result, the Series 1993 and Series 1994 bonds have been removed from the 2004 Statement of Net Assets. The refunding reduced total debt service payments by approximately \$890 and resulted in an economic gain of approximately \$382.

In 2004, the Board of Regents authorized its own Series 2004A Revenue and Refunding Bonds (University of Nebraska-Lincoln Memorial Stadium Project), dated June 3, 2004. On June 3, 2004, the Board of Regents paid to UNFC \$13,358, which UNFC deposited into an irrevocable trust with an escrow agent, to defease the outstanding 1997 UNFC bonds maturing on or after November 1, 2005. On the same date the Board of Regents paid UNFC \$1,918 which was deposited into the same irrevocable trust to defease the outstanding 1997 UNFC bonds maturing on November 1, 2004. As a result, the entirety of the 1997 bonds are considered to be defeased. This transaction reduced total debt service payments by approximately \$461 and resulted in an economic gain of approximately \$109. At June 30, 2004, \$14,845 of the 1997 bonds are outstanding.

Prior Year Defeasances – In 1993, the UNFC authorized the issuance of \$45,570 of Series 1993 Refunding Bonds (the UNMC Project), 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, 2004, \$28,820 of the Series 1993 Refunding Bonds are outstanding.

I. 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, 2004 is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital lease obligations	<u>\$ 35,083</u>	<u>\$ 6,980</u>	<u>\$ (4,500)</u>	<u>\$ 37,563</u>	<u>\$ 3,870</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
2005	\$ 4,592	\$ 1,563	\$ 6,155
2006	4,593	439	5,032
2007	4,572	50	4,622
2008	4,575	-	4,575
2009	3,351	-	3,351
Thereafter	<u>38,332</u>	<u>-</u>	<u>38,332</u>
	60,015	2,052	62,067
Less: Interest and executory costs	<u>24,430</u>	<u>74</u>	<u>24,504</u>
	<u>\$ 35,585</u>	<u>\$ 1,978</u>	<u>\$ 37,563</u>
Capital assets held under capital lease obligations at June 30, 2004 are as follows:			
Buildings	\$46,673		
Equipment	<u>6,596</u>		
	<u>\$ 53,269</u>		

J. HEALTH AND OTHER INSURANCE CLAIMS

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

	Clinicians Self- Insurance	General Liability	Group Health and Dental	Total
Claim reserve, July 1, 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	683	3,587	6,001	10,271
Established claim reserve	1	-	-	1
Incurred claims	(292)	824	75,860	76,392
Payments on claims	<u>358</u>	<u>(982)</u>	<u>(76,461)</u>	<u>(77,085)</u>
Claim reserve, June 30, 2004	<u>\$ 750</u>	<u>\$ 3,429</u>	<u>\$ 5,400</u>	<u>\$ 9,579</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 self 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, 2004, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$30,190 whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents on the statement of net assets.

K. 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 2004 was approximately \$608,790 of which approximately \$464,875 was covered by the plan. The University's contribution during the year was approximately \$33,609 or 7.23% of covered payroll and the faculty and staff's contribution was approximately \$23,964 or 5.15% 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 \$6,531 for the year ended June 30, 2004.

L. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of several facilities which are estimated to cost approximately \$238,851. As of June 30, 2004, the approximate remaining costs to complete these facilities were \$101,570, which will be financed as follows:

Bond funds	\$ 55,519
Federal funds	10,065
University funds	4,653
State capital appropriations	701
Private gifts, grants and contracts	<u>30,632</u>
	<u>\$ 101,570</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 established its Agricultural Research and Development Center on approximately 9,000 acres acquired from the Nebraska Ordnance Plant (NOP) from 1962 to 1971. The Federal government produced munitions at NOP during World War II and the Korean Conflict, exposing the area to contaminants. The University legally disposed of certain materials in the 1970's. In 1990, the NOP became a Federal Superfund site. An administrative order is anticipated between the Board of Regents and the Environmental Protection Agency requiring a remedial investigation/feasibility study to determine the extent of contamination and removal actions necessary. A contractual arrangement is

expected with an engineering and consulting firm to implement the remedial investigation/feasibility study. The cost of remediation and restoration of the area and the liability affected parties has, if any, can not be determined.

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

M. RELATED PARTY TRANSACTIONS

The University routinely has transactions with the Nebraska Medical Center (NMC). The members of the faculty at the University are also members of the medical staff of NMC, and, in many other areas, the operations of the University and NMC are integrated and overlap. The University provides certain operational and support services as well as certain direct financial support to NMC. For the fiscal years ended June 30, 2004, NMC purchased approximately \$23,490 of goods and services from the University.

As of June 30, 2004, the University has also advanced NMC a total of \$6,000 for the construction of the Clinical Center of Excellence. This amount is included in other non-current assets in the statement of net assets.

As of June 30, 2004, capital lease obligations include \$2,355 due to the Foundation for the Ballpark Project. The Ballpark Project is a project which constructed new baseball and softball stadiums. The Foundation financed the University's portion of the project by means of an eight-year lease-purchase agreement. The University will meet its debt service obligations by using annual contributions from sponsorships as well as legally binding pledges from private parties.

N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2004:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$289,287	\$ 27,834	\$ 4,415	\$ -	\$ 13	\$ 2,640	\$ 2,175	\$ -	\$ 326,364
Research	122,363	35,799	28,393	7,861	51	1,340	1,447	-	197,254
Public service	66,399	11,228	9,486	919	416	834	212	-	89,494
Academic support	57,531	13,696	-	10,158	5	1,406	96	-	82,892
Student services	13,626	2,935	319	-	1	285	114	-	17,280
Instructional support	50,343	14,527	2,998	2,092	105	1,235	945	-	72,245
Operation and maintenance of plant	20,866	6,546	2,997	14,831	22,341	275	-	-	67,856
Healthcare entities	67,946	15,939	23,659	618	94	406	-	-	108,662
Scholarships and fellowships	2,920	268	1,452	57	-	-	97,153	-	101,850
Auxiliary operations	61,809	64,124	13,263	5,653	3,764	4,810	1,782	-	155,205
Depreciation	-	-	-	-	-	-	-	52,227	52,227
Total Expenses	<u>\$753,090</u>	<u>\$192,896</u>	<u>\$86,982</u>	<u>\$42,189</u>	<u>\$26,790</u>	<u>\$13,231</u>	<u>\$103,924</u>	<u>\$52,227</u>	<u>\$1,271,329</u>

O. 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, Series 2003A and Series 2003B – 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 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 2003 bonds.

UNO Student Housing Project – Series 2003 – The bonds are used to provide student housing and related facilities as allowed by the bond covenants for the University. Operating revenues consisting primarily of rentals, as well as student fees and other revenues, are pledged to the bonds.

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

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

	June 30, 2004	
	UNK Student Fees and Facilities	Master Trust Indenture Obligated Group
Condensed Statement of Net Assets		
Assets:		
Current assets	\$ 7,280	\$ 108,939
Non-current assets:		
Capital assets	16,852	126,273
Other non-current assets	333	7,279
Total assets	<u>24,465</u>	<u>242,491</u>
Liabilities:		
Current liabilities	1,677	24,309
Non-current liabilities	9,049	163,236
Total liabilities	<u>10,726</u>	<u>187,545</u>
Net Assets:		
Invested in capital assets, net of related debt:		
Restricted:	6,801	(38,307)
Expendable:		
Plant construction	123	53,816
Debt service	6,815	32,687
Unrestricted	<u>-</u>	<u>6,750</u>
Total net assets	<u>\$ 13,739</u>	<u>\$ 54,946</u>
Year Ended June 30, 2004		
	UNK Student Fees and Facilities	Master Trust Indenture Obligated Group
Condensed Statement of Revenues, Expenses, and Changes in Net Assets		
Operating revenues	\$ 10,673	\$ 50,067
Operating expenses:		
Depreciation	818	3,608
Other operating expenses	8,091	43,132
Operating income	<u>1,764</u>	<u>3,327</u>
Non-operating expense	<u>(11)</u>	<u>(592)</u>
Change in net assets	1,753	2,735
Net assets, beginning of year	<u>11,986</u>	<u>52,211</u>
Net assets, end of year	<u>\$ 13,739</u>	<u>\$ 54,946</u>

Condensed Statement of Cash Flows	Year Ended June 30, 2004	
	UNK Student Fees and Facilities	Master Trust Indenture Obligated Group
Net cash from operating activities	\$ 2,704	\$ 18,612
Net cash flows from capital and related financing activities	(1,980)	33,808
Net cash flows from investing activities	<u>105</u>	<u>15,811</u>
Net change in cash and cash equivalents	829	68,231
Cash and cash equivalents, beginning of year	<u>6,316</u>	<u>36,104</u>
Cash and cash equivalents, end of year	<u>\$ 7,145</u>	<u>\$ 104,335</u>

P. UNIVERSITY OF NEBRASKA FOUNDATION

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

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation can only be used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is therefore discretely presented with the University's financial statements in accordance with GASB Statement No. 39. Based on the Foundation's audited financial statements as of June 30, 2004, the Foundation's net assets (including unrealized gains) totaled \$947,134 at June 30, 2004.

During the year ended June 30, 2004, the Foundation contributed \$52 million to the University for academic support, student assistance, faculty assistance, research and museums and libraries. In addition, the Foundation sent capital gifts of \$18 million during 2004 to the University. These contributions provided support for several projects including the construction of Durham Research Center and the Memorial Stadium Skybox project.

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

Q. COMPONENT UNIT DISCLOSURES

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed by the University of Nebraska Foundation (Foundation) are described below to enhance the usefulness of the financial statements to the reader.

Nature of the Entity and Principles of Consolidation – The University of Nebraska Foundation is a nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code whose purpose is to provide financial support of the University of Nebraska System. Its wholly-owned Limited Liability Company, University of Nebraska Technology Park LLC provides incubator facilities for emerging businesses. During 2004, the Foundation established a new nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, UNF Charitable Gift Fund, whose purpose is to accept gifts and distribute funds to approved 501(c)(3) tax exempt organizations. The UNF Charitable Gift Fund is organized as a supporting organization of the University of Nebraska Foundation.

Basis of Accounting – The financial statements of the Foundation have been prepared on the accrual basis and include all funds controlled by and in the custody of the Foundation. Funds in control of the Foundation include the wholly owned Limited Liability Company, University of Nebraska Technology Park LLC and affiliated organization, UNF Charitable Gift Fund, which had no transactions in the year ended June 30, 2004.

Financial Statement Presentation – The Foundation utilizes Statement of Financial Accounting Standards (SFAS) No. 116, *Accounting for Contributions Received and Made*, and SFAS No. 117, *Financial Statements of Not-for-Profit Organizations*, in the financial statement presentation. SFAS No. 117 set standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions. A description of the three net asset categories follows:

Unrestricted Net Assets – Unrestricted net assets include revenues and expenses associated with the general operation of the Foundation and include gifts with no donor restrictions. Property and equipment assets associated with the general operation of the Foundation are also included in this category.

Temporarily Restricted Net Assets – Temporarily restricted net assets include gifts for which donor-imposed restrictions have not been met, trust activity, deferred gifts and pledges receivable for which the ultimate purpose of the proceeds is not permanently restricted or determined. Assets with restrictions imposed by the Foundation Board are categorized as temporarily restricted assets also.

Permanently Restricted Net Assets – Permanently restricted net assets include gifts, trusts, and pledges receivable which require by donor restriction that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions and gifts which have been donor stipulated to provide loans to students.

Pledges Receivable – Pledges receivable are recorded on the balance sheet as assets net of an approximate 3% allowance for uncollectible accounts and discounted at the present value and recorded as donations on the statement of activities. As payments are received on pledges, the amounts will be included as donations on the statement of activities for any difference not recorded as a donation and adjusted annually for the present value.

Investments – The Foundation adopted Statement of Financial Accounting Standards (SFAS) No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*. SFAS No. 124 establishes standards of reporting at fair value certain investments, debt and equity securities, held by not-for-profit organizations.

Therefore, investments in equity securities that have a readily determinable fair value and debt securities are stated at fair value. All other investments are stated at cost or if received by gift at fair value or appraised value at date of receipt.

Property and Equipment – Property and equipment assets, consisting of real estate, furniture, equipment and computer software, is stated at cost or, if contributed, at fair market value at date of contribution. The Foundation's policy is to capitalize property and equipment purchases in excess of five hundred dollars.

Depreciation – The Foundation follows the policy of reducing the property and equipment by depreciation applicable to the related assets. Depreciation is computed by the straight-line method over the estimated useful life of the asset ranging from three to 31-½ years. Assets are depreciated to a normal estimated salvage value.

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

Compensated Absences – Employees of the Foundation are entitled to paid vacation days, depending on the job classification and length of service. The Foundation adopted the policy of accruing vacation pay at year end.

Cash and Cash Equivalents – Cash and cash equivalents include cash on hand, demand deposit accounts, time deposits accounts and money market accounts.

2. INVESTMENTS

The investments in equity securities with a readily determinable fair market quotations and debt securities are stated at fair value. All other investments purchased by the Foundation are stated at cost or fair value or appraised value at date of receipt for those investments received as donations.

	2004		
	Book Value	Unrealized Gain (Loss)	Fair Value
INVESTMENTS STATED AT FAIR VALUE:			
United States and municipal Government securities	\$ 33,801	\$ 2,439	\$ 36,240
Other bonds	10,629	81	10,710
Common stock	283,137	84,889	368,026
Mutual funds	379,787	41,774	421,561
Preferred stocks	<u>820</u>	<u>249</u>	<u>1,069</u>
	<u>\$ 708,174</u>	<u>\$ 129,432</u>	<u>\$ 837,606</u>
Book Value 2004			
INVESTMENTS STATED AT OTHER THAN FAIR VALUE:			
Certificates of deposit, savings and money funds			\$ 27,473
Limited partnerships			(548)
Real estate			15,821
Real estate mortgage and contracts			24,623
Mineral rights and royalties			22
Miscellaneous			2,824
Cash value of life insurance			3,157
Annuity contracts			<u>367</u>
			<u>73,739</u>
TOTAL INVESTMENTS:			
Stated at fair value			837,606
Stated at other than fair value			<u>73,739</u>
			<u>\$ 911,345</u>

3. LEASE COMMITMENTS

The Foundation has entered into a contract for the rental of office space in Lincoln beginning January 1, 2003 for a period of 10 years and continuing on a month-to-month basis. The annual rental is \$400 for the first five years and \$467 for the second five years. The Foundation had entered into a contract for rental of office space in Omaha through December 31, 2005, with annual increases. The current lease is \$11 per month. The Foundation also renewed an agreement to lease office space in Kearney through October 31, 2005 at \$3 per month. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2004, are as follows:

June 30, 2005	\$ 571
June 30, 2006	481
June 30, 2007	401
June 30, 2008	434
June 30, 2009	467

4. RETIREMENT PLAN

The Foundation sponsors a retirement plan that covers employees of the University of Nebraska Foundation and the University of Nebraska Technology Park LLC with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under Code Section 403b(1) of the Internal Revenue Code using annuities under TIAA-CREF. Under the plan, the employee chooses to contribute either 5.5% or 3.5% of their salary to the plan and the Foundation matches the amount with either 7.5% or 6% of salary, respectively. The University of Nebraska Technology Park LLC sponsored a 401(k) plan which was terminated as of June 30, 2003. The Foundation and LLC contribution to the plan for the year ending June 30, 2004 was \$419.

5. CONCENTRATION OF CREDIT RISK

The Foundation maintains cash balances and certificates of deposit at financial institutions located in Nebraska. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$100. At various times during the fiscal year, the Foundation's cash in bank balances exceeded the federally insured limits. The Foundation has maintained its cash balances and certificates of deposit at financial institutions in accordance with all Foundation policies and procedures.

6. CONTINGENCIES AND COMMITMENTS

Pledges and donations received by the Foundation restricted for the renovation and construction of the press box and indoor seating will be used to pay in part a \$21,575 bond issue of the University of Nebraska Facilities Corporation, Revenue Bonds, Series 1997, dated July 15, 1997. The bonds are due November 1, 2000 through November 1, 2009. Donations for this purpose will be paid to the University of Nebraska Facilities Corporation as received and requested by the Corporation. Bond maturities are as follows:

Year ended 6/30/2005	\$ 1,875
Year ended 6/30/2006	1,965
Year ended 6/30/2007	2,060
Year ended 6/30/2008	2,155
Year ended 6/30/2009 and 2010	6,790

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

7. RESTRICTED NET ASSETS

Net assets are restricted by donors for various purposes in support of activities at the University of Nebraska, including the campuses at Lincoln, Kearney, Omaha and the Medical Center in Omaha. The purposes include scholarships, fellowships, research, academic support and campus building and improvements. Only income from the permanently restricted net assets are available for these purposes.

The amount of the net assets are as follows:

Temporarily restricted - charitable trusts and annuities	\$ 27,004
Temporarily restricted - available for specific purposes	232,926
Temporarily restricted - use at discretion of Foundation Board	47,819
Permanently restricted - available for specific purposes	49,030
Permanently restricted - endowment	571,226
Permanently restricted - student loans	<u>9,766</u>
	<u>\$ 937,771</u>

8. PLEDGES RECEIVABLE

Promises to give, net of discount to present value at 6% and allowance for doubtful accounts, are due to be collected as follows:

Gross amount due in:	
One year or less	\$ 29,073
One to five years	36,071
More than five years	<u>24,369</u>
	89,513
Less discount to present value	<u>12,083</u>
	77,430
Less allowance for doubtful accounts - 3%	<u>2,323</u>
	<u>\$ 75,107</u>

The discount will be recognized as contribution income in years 2005 through 2021.

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

9. PROPERTY AND EQUIPMENT

The property and equipment of the Foundation at June 30, 2004 are as follows:

Property	\$ 489
Leasehold improvements	1,516
Aircraft	4,177
Automobiles	99
Furniture, equipment and software	<u>4,991</u>
	11,272
Less accumulated depreciation	<u>4,908</u>
Net property and equipment	<u>\$ 6,364</u>

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

The following methods and assumptions were used by the Foundation in estimating the fair value of its financial instruments:

Cash and cash equivalents – The carrying amount reported in the statement of financial position approximates fair value because of the short maturity of those instruments.

Investments – The fair value of investments in marketable equity and debt securities is based on quoted market prices. Nonmarketable debt securities are valued based on estimated discounted future cash flows; nonmarketable equity securities are carried at estimated current value if it is possible to determine this, otherwise at cost.

Pledges receivable – The fair value of contributions receivable is estimated by discounting the future cash flows using the average rates earned on investments.

Accrued interest receivable – The carrying amount reported in the statement of financial position approximates fair value because of the short maturity of interest payments.

R. SUBSEQUENT EVENTS

On September 10, 2004, the Board of Regents approved the construction of the North Addition to the 14th and Avery parking structure and related financing. The total estimated cost of the project is expected to be \$8,400. The project will be financed with the issuance of revenue bonds for approximately \$8,700 with net proceeds of \$6,900 being combined with existing parking surplus funds of \$1,500 to pay construction costs. The bonds will have a targeted maturity of 20 years. The project, which is the second phase to the 14th and Avery parking structure completed in August 2004, will be approximately 250,000 square feet and will provide approximately 843 additional parking spaces.

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster:					
10 Department of Agriculture:					
Meridian Environment	Pass-Through	10.RD		\$ 2,636	\$ -
Tire Recycling Center	Pass-Through	10.RD		25,064	-
Nebraska Department of Agriculture	Pass-Through	10.RD		4,460	-
Nebraska Department of Agriculture	Pass-Through	10.RD		4,526	-
USDA Other	Direct	10.RD		43,425	-
USDA Other	Direct	10.0374080485CA	0374080485CA	132,782	-
USDA Other	Direct	10.03DG11242343158	03DG11242343158	25,203	-
USDA Other	Direct	10.04CA11242343033	04CA11242343033	11,773	-
USDA Other	Direct	10.1225G0397	1225G0397	18,568	-
Intuitive Research and Technology	Pass-Through	10.1-47-135	1-47-135	85,312	-
Nebraska Department of Agriculture	Pass-Through	10.1805114	1805114	3,375	-
Nebraska Department of Agriculture	Pass-Through	10.1806083	1806083	5,355	-
USDA Other	Direct	10.20013510711147	20013510711147	(2,238)	-
USDA Other	Direct	10.20013531811267	20013531811267	83,368	-
Southern Illinois University	Pass-Through	10.200301578	200301578	12,904	-
Veris Technologies	Pass-Through	10.20033361014016	20033361014016	17,574	-
Nebraska Department of Agriculture	Pass-Through	10.26856	26856	22,510	-
USDA Other	Direct	10.21E08310228	21E08310228	531,719	166,379
USDA Other	Direct	10.433AEL280096	433AEL280096	15,863	-
ADEC	Pass-Through	10.43801	43801	60,000	-
Intuitive Research and Technology	Pass-Through	10.47-1-124	47-1-124	99,779	-
Intuitive Research and Technology	Pass-Through	10.47-1-125	47-1-125	44,177	-
Intuitive Research and Technology	Pass-Through	10.477566	477566	32,034	-
USDA Other	Direct	10.53-82X9-2-0109	53-82X9-2-0109	30,000	-
USDA Other	Direct	10.5831481027	5831481027	1,352	-
USDA Other	Direct	10.5831481038	5831481038	16,791	-
USDA Other	Direct	10.6865260403	6865260403	417	-
USDA Other	Direct	10.FSISC022003	FSISC022003	8,403	-
Colorado State University	Pass-Through	10.G14691 2001353201002	G14691 2001353201002	1,854	-
USDA Other	Direct	10.IS341303	IS341303	14,130	-
USDA Other	Direct	10.US309499CR	US309499CR	32,362	-
Agriculture Research Service	Direct	10.001	0391000801GR	44,940	-
Agriculture Research Service	Direct	10.001	433AEL280067	4,279	-
Agriculture Research Service	Direct	10.001	433AEL380043	4,677	-
Agriculture Research Service	Direct	10.001	433AEL380043	50	-
Agriculture Research Service	Direct	10.001	58-1920-1-124	76,189	-
Agriculture Research Service	Direct	10.001	59-0790-1-079	27,036	-
Agriculture Research Service	Direct	10.001	T15438201	4,999,472	-
Agriculture Research Service	Direct	10.001	T15438201 5854383327	926,389	-
Agriculture Research Service	Direct	10.001	T454402010	83,960	-
Agriculture Research Service	Direct	10.001	T454402030	34,028	-
Agriculture Research Service	Direct	10.001	T454402040	46,292	-
Foundation for Agronomy	Pass-Through	10.001	USB3216	21,830	-
United Soybean Board	Pass-Through	10.001	3231	6,028	-
Agriculture Research Service	Direct	10.001	5801012143	9,733	-
Agriculture Research Service	Direct	10.001	5812754306	34,702	-
Agriculture Research Service	Direct	10.001	5812759028	93,338	-
Agriculture Research Service	Direct	10.001	5819402225	71,900	-
Agriculture Research Service	Direct	10.001	5819408040	2,844	-
Agriculture Research Service	Direct	10.001	5836223103	19,603	-
Agriculture Research Service	Direct	10.001	5836253101	45,899	-
Agriculture Research Service	Direct	10.001	5836253124	2,840	-
Agriculture Research Service	Direct	10.001	5836253155	471	-
Agriculture Research Service	Direct	10.001	5836254103	124	-
Agriculture Research Service	Direct	10.001	5836254106	599	-

(continued)

UNIVERSITY OF NEBRASKA
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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
10 Department of Agriculture (continued):					
Agriculture Research Service	Direct	10.001	5854382339	\$ 65,797	\$ -
Agriculture Research Service	Direct	10.001	5854400305	31,991	-
Agriculture Research Service	Direct	10.001	5854401318	15,585	-
Agriculture Research Service	Direct	10.001	5854401329	(366)	-
Agriculture Research Service	Direct	10.001	5854401339	10,453	-
Agriculture Research Service	Direct	10.001	5854402317	29,730	-
Agriculture Research Service	Direct	10.001	5854402330	10,000	-
Agriculture Research Service	Direct	10.001	5854402604	47,846	-
Agriculture Research Service	Direct	10.001	5854408134	14,244	-
Agriculture Research Service	Direct	10.001	5854422253	3,451	-
Agriculture Research Service	Direct	10.001	5854423267	51,785	-
Agriculture Research Service	Direct	10.001	5854423272	27,532	3,851
Agriculture Research Service	Direct	10.001	5854471309	(100)	-
Agriculture Research Service	Direct	10.001	5862172007	106,073	-
Agriculture Research Service	Direct	10.001	5862178044	2,776	-
Agriculture Research Service	Direct	10.001	5864019075	17,195	-
Agriculture Research Service	Direct	10.001	5866453250	63,439	-
Agriculture Research Service	Direct	10.001	5866454261	34,305	-
Agriculture Research Service	Direct	10.001	5866459039	47,825	-
Agriculture Research Service	Direct	10.001	5907903077	2,642	-
Agriculture Research Service	Direct	10.001	5907904092	13,957	-
Agriculture Research Service	Direct	10.001	5907909026	102,915	-
Agriculture Research Service	Direct	10.001	5912750049	3,531	-
COOP Station Rsch Ext & Education	Direct	10.025	0384560662CA	40,918	-
COOP Station Rsch Ext & Education	Direct	10.025	04-8456-0814-CA	839	-
COOP Station Rsch Ext & Education	Direct	10.200	00COOP19100	121,617	122,411
University of Missouri - Columbia	Pass-Through	10.200	0210789-1 CCG004739	33,941	-
University of Missouri - Columbia	Pass-Through	10.200	02111781-2	18,468	18,468
University of Illinois	Pass-Through	10.200	04-204	9,515	-
Prodigene, Inc.	Pass-Through	10.200	04G010	10,000	-
Washington State University	Pass-Through	10.200	101748G0015380	3,242	-
Washington State University	Pass-Through	10.200	101748G0015450	2,320	-
COOP Station Rsch Ext & Education	Direct	10.200	1225A3884	5,145	6,126
COOP Station Rsch Ext & Education	Direct	10.200	2002-38640-11923	1,137,005	786,324
COOP Station Rsch Ext & Education	Direct	10.200	58-3148-3-096	4,374	-
Michigan State University	Pass-Through	10.200	614064B	2,000	-
COOP Station Rsch Ext & Education	Direct	10.200	98COOP26948	(1,177)	(1,177)
University of Missouri	Pass-Through	10.200	C00002140	163,041	-
Washington State University	Pass-Through	10.200	G0001147	7,765	-
Washington State University	Pass-Through	10.200	G0001148	1,659	-
Washington State University	Pass-Through	10.200	G0001149	(1,103)	-
Washington State University	Pass-Through	10.200	G001021	9,672	-
Washington State University	Pass-Through	10.200	G001361	529	-
Washington State University	Pass-Through	10.200	G001362	4,652	-
Washington State University	Pass-Through	10.200	G001363	3,554	-
Montana State University	Pass-Through	10.200	GC03503Z3004	20,769	-
Kansas State University	Pass-Through	10.200	S03063	522,995	-
Kansas State University	Pass-Through	10.200	S04007	8,000	-
University of Illinois	Pass-Through	10.200	2297	33,811	-
South Dakota State University	Pass-Through	10.200	473941	57,452	-
Iowa State University	Pass-Through	10.200	4164347	8,437	-
COOP Station Rsch Ext & Education	Direct	10.200	98343285859	(63)	-
COOP Station Rsch Ext & Education	Direct	10.200	20013422310499	50,590	-
COOP Station Rsch Ext & Education	Direct	10.200	20013864010270	400,268	327,183
COOP Station Rsch Ext & Education	Direct	10.200	20013944311414	84,003	52,715

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
10 Department of Agriculture (continued):					
COOP Station Rsch Ext & Education	Direct	10.200	20023429211759	\$ 2,555	\$ -
COOP Station Rsch Ext & Education	Direct	10.200	20023432811928	273,528	246,057
COOP Station Rsch Ext & Education	Direct	10.200	20023434512016	210,241	-
COOP Station Rsch Ext & Education	Direct	10.200	20023435211856	139,309	-
COOP Station Rsch Ext & Education	Direct	10.200	20033422313099	20,458	-
COOP Station Rsch Ext & Education	Direct	10.200	20033427713844	34,516	-
COOP Station Rsch Ext & Education	Direct	10.200	20033432813535	176,809	133,809
COOP Station Rsch Ext & Education	Direct	10.200	20033864013225	583,946	527,966
COOP Station Rsch Ext & Education	Direct	10.200	20043410314443	1,397	-
Hatch Act Pay Agriculture	Direct	10.203	CRM506031	1,133,311	-
University of Maryland	Pass-Through	10.205		30,112	-
Iowa State University	Pass-Through	10.206		25,232	-
Competive Research Grants	Direct	10.206	1999-35203-14092	108,999	-
Iowa State University	Pass-Through	10.206	416-45-10	8,546	-
Competive Research Grants	Direct	10.206	352049262	50	-
Competive Research Grants	Direct	10.206	352049313	(10,271)	-
Competive Research Grants	Direct	10.206	352049331	(70)	-
Competive Research Grants	Direct	10.206	352129433	151,144	-
Competive Research Grants	Direct	10.206	353009266	15,290	-
Competive Research Grants	Direct	10.206	353019016	13,740	-
Competive Research Grants	Direct	10.206	354019218	5,737	-
Competive Research Grants	Direct	10.206	98352046761	7,796	-
Competive Research Grants	Direct	10.206	20013520010638	130,720	10,033
Rutgers University	Pass-Through	10.206	200113531910018	10,094	-
Competive Research Grants	Direct	10.206	20013531910019	99,837	-
Competive Research Grants	Direct	10.206	20013532009882	31,758	-
Competive Research Grants	Direct	10.206	20013540010598	6,653	494
Competive Research Grants	Direct	10.206	20023520111611	142,202	-
Competive Research Grants	Direct	10.206	20023520112649	212,049	8,799
Competive Research Grants	Direct	10.206	20023520411619	40,208	-
Competive Research Grants	Direct	10.206	20023520412212	43,190	-
Competive Research Grants	Direct	10.206	20023520412332	123,688	-
Competive Research Grants	Direct	10.206	20023520412459	95,613	-
Competive Research Grants	Direct	10.206	20023530112195	39,659	-
Competive Research Grants	Direct	10.206	20033530013102	35,543	-
Competive Research Grants	Direct	10.206	20033531913862	50,078	-
Competive Research Grants	Direct	10.206	20033540112947	1,999	-
Competive Research Grants	Direct	10.206	20043520414186	80,265	-
Competive Research Grants	Direct	10.206	20043520414231	1,297	-
Competive Research Grants	Direct	10.206	20043520514204	47,860	-
Competive Research Grants	Direct	10.206	20043550314118	11,064	-
Animal Health and Disease	Direct	10.207	CRAH06031	67,428	-
Low Input Farming Systems	Direct	10.215	98COOP16029	13,257	4,328
Low Input Farming Systems	Direct	10.215	99COOP17686	48,474	8,848
The Ohio State University	Pass-Through	10.217	919234/738338/739907	23,110	-
Higher Education Challenge Programs	Direct	10.217	5854400307	67,568	-
Biotechnology Risk Assessment	Direct	10.219	2002-39454-12720	75,094	-
North Carolina State University	Pass-Through	10.224	0013203YRP37b	854	-
University of California - Davis	Pass-Through	10.302	00RA24605	17,331	-
University of Wisconsin	Pass-Through	10.302	593A235	42,132	-
University of Minnesota	Pass-Through	10.302	E6706306101	42,287	-
Farm Efficiency/Profitability	Direct	10.302	521039699	47,897	24,545
University of Arkansas Medical Science Ctr	Pass-Through	10.302	20015210011249	30,813	-
Kansas State University	Pass-Through	10.302	20015210111431	60,593	-
Farm Efficiency/Profitability	Direct	10.302	20015210311303	293,850	-
Integrated Programs	Direct	10.303	2002-51110-01966	(139)	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
10 Department of Agriculture (continued):					
Pennsylvania State University	Pass-Through	10.303	2429UNUSDA1981	\$ 63,896	\$ -
Michigan State University	Pass-Through	10.303	614164J	52,956	-
Kansas State University	Pass-Through	10.303	S03043	17,278	-
Integrated Programs	Direct	10.303	20015113011378	189,120	-
Integrated Programs	Direct	10.303	20025111001958	10,063	-
Integrated Programs	Direct	10.303	20035111002067	324,455	28,600
Integrated Programs	Direct	10.303	20035111002068	118,848	-
Integrated Programs	Direct	10.303	20035113002072	103,237	-
Homeland Security	Direct	10.304	0484560662CA	106,780	-
Nebraska Emergency Management Agency	Pass-Through	10.304	1801149	13,571	-
Crop Insurance Program	Direct	10.450	02IE08310186	37,822	25,000
Crop Insurance Program	Direct	10.450	03IE08310145	89,919	15,853
Kansas State University	Pass-Through	10.500	S04052	1,802	-
Forest Service	Direct	10.652	00JV11221604143	27,082	-
Forest Service	Direct	10.652	02-CS-11020702-023	2,514	-
Forest Service	Direct	10.652	03DG11221604118	11,846	-
Forest Service	Direct	10.652	03JV11221604030	23,597	-
Forest Service	Direct	10.652	03JV11221604221	16,115	-
Forest Service	Direct	10.652	RMRS99132RJVA	7,501	-
Forest Service	Direct	10.652	RMRS-99133-RJVA	801	-
COOP Forestry Assistance	Direct	10.664	01JV11221604051	19,538	-
COOP Forestry Assistance	Direct	10.664	03DG11111133121	5,118	-
10 Agency Total				<u>17,620,105</u>	
11 Department Of Commerce:					
Commerce Other	Direct	11.05-66-03871	05-66-03871	70,871	-
Commerce Other	Direct	11.NA03NES4400014	NA03NES4400014	26,208	-
Comm Econ Development Tech Assistance	Direct	11.303	05-66-06556-02	112	-
Commerce Intergovernmental Climate	Direct	11.428	40AANW500110	3,418	-
Florida Agricultural & Mechanical	Pass-Through	11.431	C9868	53,111	-
Columbia University	Pass-Through	11.431	DC NOAA NA16GP2950(1)	17,000	-
NOAA	Direct	11.431	NA03OAR4310077	903	-
NOAA	Direct	11.431	NA16GP2715	60,559	-
NOAA	Direct	11.431	NAO6GP0226	20,568	-
Commerce Public Telecommunication	Direct	11.550	3160i03013	106,190	9,500
Measurement Engr Rsch Standard	Direct	11.609	60NANB2D0148	16,713	-
Ximerex, Inc.	Pass-Through	11.612	00-00-4248	9,342	-
IDX	Pass-Through	11.612	p/t 70NANB1H3049	401,913	-
11 Agency Total				<u>786,908</u>	
12 Department Of Defense:					
National Storage Industry	Pass-Through	12.RD		20,426	-
University of California - Los Angeles	Pass-Through	12.1000GCF997	1000GCF997	59,239	-
Nebraska Military Department	Pass-Through	12.12545	12545	47,497	-
Office of Naval Research	Direct	12.300	N000140210645	141,131	-
University of Washington	Pass-Through	12.579021	579021	11,516	-
Nebraska Military Department	Pass-Through	12.99339	99339	13,958	-
National Academy of Sciences	Pass-Through	12.DBASSE-5065-03-001	DBASSE-5065-03-001	39,367	-
21st Century Solutions	Pass-Through	12.F49620-03-C-0073	F49620-03-C-0073	44,749	-
Nebraska Military Department	Pass-Through	12.REQ2003-083	REQ2003-083	18,696	-
Nebraska Military Department	Pass-Through	12.REQ2003-084	REQ2003-084	23,079	-
Nebraska Military Department	Pass-Through	12.REQ2003-085	REQ2003-085	19,271	-
Office of Naval Research	Direct	12.300	N000140310550	74,795	-
Office of Naval Research	Direct	12.300	N000140310704	904,168	44,575
Office of Naval Research	Direct	12.300	N000140310928	60,000	-
Office of Naval Research	Direct	12.300	N000140410605	85,249	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
12 Department Of Defense (continued):					
Army Research Office	Direct	12.398	DAAD190010119	\$ 92,763	\$ -
Army Research Office	Direct	12.398	DAAD190010161	25	-
Army Research Office	Direct	12.398	DAAD190110407	93,587	-
Army Research Office	Direct	12.398	DAAD190110443	74,093	-
Army Research Office	Direct	12.398	DAAD190110531	66,485	-
Army Research Office	Direct	12.398	DACA4202C0039	93,738	-
Army Research Office	Direct	12.398	DAMD1702C0107	614,677	-
Army Research Office	Direct	12.398	N000140010283	108,383	-
Army Research Office	Direct	12.398	PC030271 W23RYX3270N	16,464	-
Army Research Office	Direct	12.398	W911NF0420011	2,500	-
Battelle	Pass-Through	12.398	3141	73,338	-
State University of New York	Pass-Through	12.398	4634	22,612	-
Office of Naval Research	Direct	12.399	DAAD190110479	97,542	-
Army Medical Research	Direct	12.399	DAAD190210099	76,678	49,398
Army Research Office	Direct	12.399	DAAD190210280	28,036	-
Office of Naval Research	Direct	12.399	N000140110626	36,530	-
Office of Naval Research	Direct	12.399	N000140110700	64,451	-
Office of Naval Research	Direct	12.399	N000140110742	(2,358)	(51)
Office of Naval Research	Direct	12.399	N000140210610	10,304	7,948
Office of Naval Research	Direct	12.399	N000140210948	13,428	-
Midwest Research	Pass-Through	12.420	392-110051-2	28,000	-
Military Medical Research & Development	Direct	12.420	DAMD 17-0210121	221,959	-
Military Medical Research & Development	Direct	12.420	DAMD17-00-1-0032 P00	85,845	-
Military Medical Research & Development	Direct	12.420	DAMD17-00-1-0360	34,157	-
Military Medical Research & Development	Direct	12.420	DAMD17-01-1-0340	143,067	-
Military Medical Research & Development	Direct	12.420	DAMD17-01-1-0570	(20)	-
Military Medical Research & Development	Direct	12.420	DAMD17-01-1-0776	239,573	84,861
Military Medical Research & Development	Direct	12.420	DAMD17-01-2-0036	492,389	-
Military Medical Research & Development	Direct	12.420	DAMD17-02-1-0105	182,324	-
Military Medical Research & Development	Direct	12.420	DAMD17-0210505	158,228	-
Military Medical Research & Development	Direct	12.420	DAMD17-0210506	17,798	-
Military Medical Research & Development	Direct	12.420	DAMD17-0210507	136,668	-
Military Medical Research & Development	Direct	12.420	DAMD170210659	180,969	-
Military Medical Research & Development	Direct	12.420	DAMD17-0210660	148,693	76,209
Military Medical Research & Development	Direct	12.420	DAMD17-03-1-0225	86,297	-
Military Medical Research & Development	Direct	12.420	DAMD17-03-1-0229	1,227,205	872,404
Military Medical Research & Development	Direct	12.420	DAMD17-03-1-0466	62,248	-
Military Medical Research & Development	Direct	12.420	DAMD17-03-1-0477	54,318	-
Military Medical Research & Development	Direct	12.420	DAMD17-98-1-8251	105,767	-
Military Medical Research & Development	Direct	12.420	DAMD17-9919065	98,949	20,488
University of Virginia	Pass-Through	12.420	GG10369/114711	33,121	-
Military Medical Research & Development	Direct	12.420	W81XWH-04-1-0337	4,344	-
Military Medical Research & Development	Direct	12.420	W81XWH-04-1-0463	10,105	-
Military Medical Research & Development	Direct	12.420	W911SR-04-C-0019	445,673	-
Army Research Office	Direct	12.431	DAAD19-01-1-0399	140,654	81,869
Army Research Office	Direct	12.431	DAAD190310152	23,511	16,327
Army Research Office	Direct	12.431	DAAD190310152	96,873	-
Army Research Office	Direct	12.431	DAAD190310298	22,790	-
Army Research Office	Direct	12.431	DAAD199910116	45,683	-
Datacraft, Inc.	Pass-Through	12.599		5,549	-
DOD AIR FORCE OTHER	Pass-Through	12.599	UNL-04-C-001	10,265	-
DOD AIR FORCE OTHER	Pass-Through	12.599	V3417NUNL003	17,167	-
DOD AIR FORCE OTHER	Pass-Through	12.599	V3418AFUNL002	(8,699)	-
DOD AIR FORCE OTHER	Pass-Through	12.599	V3418AFUNL003	24,144	-
DOD AIR FORCE OTHER	Pass-Through	12.599	V3418AFUNL004	27,374	-
DOD AIR FORCE OTHER	Pass-Through	12.599	V3419MCUNL003	(6,792)	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
12 Department Of Defense (continued):					
Air Force Office of Scientific Research	Direct	12.630	F496200110342	\$ 138,902	\$ -
Air Force Information Security	Direct	12.630	FA9550-04-1-0232	148,443	-
Office of Naval Research	Direct	12.700	N000140110195	5,624	-
Naval Research Laboratory	Direct	12.799	N0017302P1011	209	-
Naval Air Warfare	Direct	12.799	N00421-04-C-0026	22,939	-
Navy Systems Management Activity	Direct	12.799	N4175602C4681	73,520	-
Air Force Office of Scientific Research	Direct	12.800	F496200110124	42,993	-
Air Force Office of Scientific Research	Direct	12.800	F496200210249	44,859	-
Air Force Office of Scientific Research	Direct	12.800	F496200310142	12,168	-
Air Force Office of Scientific Research	Direct	12.800	F496200310426	70,326	-
Air Force Office of Scientific Research	Direct	12.800	FA95500410056	20,217	-
NSA-Mathematical Sciences Research	Direct	12.901	H982300410049	16,502	-
NSA-Mathematical Sciences Research	Direct	12.901	MDA9040210014	3,140	-
NSA-Mathematical Sciences Research	Direct	12.901	MDA9040210046	1,348	-
NSA-Mathematical Sciences Research	Direct	12.901	MDA9040210066	746	-
NSA-Mathematical Sciences Research	Direct	12.901	MDA9040210098	4,374	-
NSA-Mathematical Sciences Research	Direct	12.901	MDA9040310085	32,003	-
12 Agency Total				<u>8,380,926</u>	
14 Department of Housing and Urban Development:					
Community Development Block Grant	Direct	14.246	B-02-SP-NE-0396	<u>90,998</u>	-
15 Department of Interior:					
Nebraska Game and Parks Commission	Pass-Through	15.RD		133,849	-
Nebraska Game and Parks Commission	Pass-Through	15.RD		45,410	-
Interior Other	Direct	15.03PG600151	03PG600151	4,500	-
Interior Other	Direct	15.30181-2-J178	30181-2-J178	7,936	-
Interior Other	Direct	15.611522001CCA	611522001CCA	2,996	-
Bureau of Land Management	Pass-Through	15.AAA000011	AAA000011	119	-
Montana State University	Pass-Through	15.GC17302Z1138	GC17302Z1138	688	-
Interior Other	Direct	15.H6000100AB	H6000100AB	3,032	-
Interior Other	Direct	15.H6000A0100R	H6000A0100R	53,194	-
Interior Other	Direct	15.H6000A0100W	H6000A0100W	25,637	-
Interior Other	Direct	15.H6000A0100Z	H6000A0100Z	6,475	5,811
Interior Other	Direct	15.H6000A100AC	H6000A100AC	8,510	-
Interior Other	Direct	15.H6000A100AD	H6000A100AD	10,009	-
Interior Other	Direct	15.J6067030026	J6067030026	33,157	-
US Fish and Wildlife Service	Direct	15.600	14486018199J459	17,439	-
Nebraska Game and Parks Commission	Pass-Through	15.605		20,272	-
Nebraska Game and Parks Commission	Pass-Through	15.605		61,616	-
Nebraska Game and Parks Commission	Pass-Through	15.605		98,672	-
Nebraska Game and Parks Commission	Pass-Through	15.608		9,904	-
Nebraska Game and Parks Commission	Pass-Through	15.615		27,012	-
Nebraska Game and Parks Commission	Pass-Through	15.615		972	-
COOP Endangered Species Fund	Direct	15.615	14486018101J613	9,693	-
Platte River Whooping Cranes	Pass-Through	15.617		77	-
Wildlife Conservation	Direct	15.617	64640-1261-C61H	5,088	-
Platte River Whooping Cranes	Pass-Through	15.623		15,889	-
Nebraska Game and Parks Commission	Pass-Through	15.625		(2,093)	-
Nebraska Game and Parks Commission	Pass-Through	15.634		4,326	-
Nebraska Game and Parks Commission	Pass-Through	15.634		7,226	-
Nebraska Department of Education	Pass-Through	15.634		5,345	-
Nebraska Game and Parks Commission	Pass-Through	15.634		15,357	-
Nebraska Game and Parks Commission	Pass-Through	15.634		5,988	-
National Park Service	Direct	15.805	01HQGR0091	51,523	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
15 Department of Interior (continued):					
National Park Service	Direct	15.805	H60000A100L	\$ 3,003	\$ 2,611
INT Geological Survey	Direct	15.808	02CRGR0003	81,461	-
INT Geological Survey	Direct	15.808	02CRGR0008	51,592	-
INT Geological Survey	Direct	15.808	02HQAG0001	63,761	-
INT Geological Survey	Direct	15.808	03CRAG0021	34,159	-
INT Geological Survey	Direct	15.808	03HQGR0138	55,007	-
US Geological Society	Direct	15.810	03HQAG0031	153,854	-
US Geological Society	Direct	15.810	04HQAG0068	679	-
National Park Service	Direct	15.815	J6700030001	15,507	-
15 Agency Total				<u>1,148,841</u>	
16 Department of Justice					
City of Omaha	Pass-Through	16.523		16,538	-
Douglas County	Pass-Through	16.523		30,691	-
Nebr Commission on Law Enforcement	Pass-Through	16.523	00-JA-611	25,000	-
Nebr Commission on Law Enforcement	Pass-Through	16.523	01-JA-609	11,039	-
Nebr Commission on Law Enforcement	Pass-Through	16.523	01-JA-611	26,115	-
Drug Control and System Implementation	Direct	16.580	2002DDBX0031	207,475	-
National Opinion Research Center	Pass-Through	16.580	OJP-2001-C-003	27,658	-
Nebraska Drug Court	Pass-Through	16.585		19,691	-
Nebr Commission on Law Enforcement	Pass-Through	16.609	03-SN-8911(#1)	31,662	-
Public Safety and Community Police	Direct	16.710	2000CKWXK124	27,573	-
Public Safety and Community Police	Direct	16.710	2002-CK-WX-K010	32,448	-
Public Safety and Community Police	Direct	16.710	2003CKWXK058	10,881	-
Nebraska Crime Commission	Pass-Through	16.00CG50	00CG50	6,227	6,227
Nebraska Crime Commission	Pass-Through	16.00CG50	00CG50	(1,162)	-
Justice Other	Direct	16.2002WABX0004	2002WABX0004	67,261	-
Justice Other	Direct	16.2002WABX0004	2002WABX0004	15,800	14,364
16 Agency Total				<u>554,897</u>	
19 Department of State:					
Department of State Other	Direct	19.013/2001	13/2001	<u>2,565</u>	-
20 Department of Transportation:					
Nebraska Department of Roads	Pass-Through	20.RD		107,923	-
Nebraska Department of Roads	Pass-Through	20.RD		2,169	-
Nebraska Department of Roads	Pass-Through	20.RD		2,431	342
Nebraska Department of Roads	Pass-Through	20.RD		111	-
Nebraska Department of Roads	Pass-Through	20.RD		21,800	21,800
DOT Other	Direct	20.DTFH6100X00084	DTFH6100X00084	50,389	-
DOT Other	Direct	20.DTFR5302G00014	DTFR5302G00014	77,378	-
DOT Other	Direct	20.DTFR5302G00015	DTFR5302G00015	225,902	-
DOT Other	Direct	20.DTFR5303G00006	DTFR5303G00006	255,393	-
DOT Other	Direct	20.DTFR5303G00021	DTFR5303G00021	100,141	-
Nebraska Department of Roads	Pass-Through	20.EACIM4809703	EACIM4809703	8,548	-
Nebraska Department of Roads	Pass-Through	20.UJ9903	UJ9903	172,478	172,400
National Academy of Science	Pass-Through	20.205	HR172003	22,547	-
National Academy of Science	Pass-Through	20.205	HR1722	98,016	65,526
National Academy of Science	Pass-Through	20.205	HR22122	2,987	-
National Academy of Science	Pass-Through	20.205	HR22142	314,866	49,362
National Academy of Science	Pass-Through	20.205	NCHRP90	18,564	-
20 Agency Total				<u>1,481,643</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development (continued):					
43 National Aeronautics and Space Administration:					
California Jet Propulsion Laboratory	Pass-Through	43.1247442	1247442	\$ 22,003	\$ -
Research Triangle, Inc.	Pass-Through	43.4-94U-8622	4-94U-8622	100,000	-
Space Tele Sci Institute	Pass-Through	43.AR05796.0194A	AR05796.0194A	1,922	-
Space Tele Sci Institute	Pass-Through	43.ED9022701A	ED9022701A	(39)	-
Space Tele Sci Institute	Pass-Through	43.HSTAR09926.01A	HSTAR09926.01A	31,755	-
NASA Other	Direct	43.NAG511147	NAG511147	194,491	-
NASA Other	Direct	43.NAG91310	NAG91310	2,379	-
NASA Other	Direct	43.NASA NAG512277	NASA NAG512277	5,907	-
NASA Other	Direct	43.NASA NAG91310	NASA NAG91310	2,813	-
NASA Other	Direct	43.NCC557200000	NCC557200000	650,228	-
NASA Other	Direct	43.NNC04GA10G	NNC04GA10G	37,869	-
NASA Other	Direct	43.NNG04GK41G/NNG04GA55	NNG04GK41G/NNG04GA55	64,160	-
NASA Other	Direct	43.NNG04GK70G	NNG04GK70G	14,221	-
NASA Other	Direct	43.NNG04GL84G00	NNG04GL84G00	5,245	-
Oregon State University	Pass-Through	43.NS145A-A	NS145A-A	3,787	-
NASA Technology Utilization	Direct	43.002	NAG8-1893	184,840	28,927
43 Agency Total				<u>1,321,581</u>	
45 National Endowment Arts and Humanities:					
National Endowment Humanities	Direct	45.140	FS2326602	14,309	7,250
National Endowment Humanities	Direct	45.149	PA2337699	78,476	30,571
Fellowships and Stipends	Direct	45.160	FB3827903	8,000	-
Humanities Public Programs	Direct	45.164	GP5006203	59,738	-
IMLS National Leadership Grants	Direct	45.312	LG0202006302	108,483	57,311
45 Agency Total				<u>269,006</u>	
47 National Science Foundation:					
North Carolina State University	Pass-Through	47.RD		41,725	-
NSF Other	Direct	47.126170	126170	31,613	-
NSF Other	Direct	47.244248	244248	22,536	-
NSF Other	Direct	47.322067	322067	125,466	-
NSF Other	Direct	47.333736	333736	15,720	-
NSF Other	Direct	47.88780	88780	19,129	19,129
NSF Other	Direct	47.88780	88780	12,502	12,502
GC Image	Pass-Through	47.GCIMAGE	GCIMAGE	40,000	-
US Civilian Research	Pass-Through	47.KB12313AL02	KB12313AL02	9,647	-
NSF Engineering	Direct	47.041	BES-9907281	156,847	-
NSF Engineering	Direct	47.041	CTS0400458	3	-
University of Arkansas	Pass-Through	47.041	SA0011007	287	-
NSF Engineering	Direct	47.041	70245	599	-
NSF Engineering	Direct	47.041	96381	78,170	20,475
NSF Engineering	Direct	47.041	100354	83,515	62,044
NSF Engineering	Direct	47.041	112929	219,571	-
NSF Engineering	Direct	47.041	127958	10,962	-
NSF Engineering	Direct	47.041	129190	11,385	-
NSF Engineering	Direct	47.041	134591	87,467	-
NSF Engineering	Direct	47.041	210051	29,533	-
NSF Engineering	Direct	47.041	210850	235,958	-
NSF Engineering	Direct	47.041	216788	141,145	-
NSF Engineering	Direct	47.041	237135	135,553	-
NSF Engineering	Direct	47.041	300014	25,782	-
NSF Engineering	Direct	47.041	300018	153,592	-
NSF Engineering	Direct	47.041	311833	30,664	-
NSF Engineering	Direct	47.041	322839	84,003	24,486

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
47 National Science Foundation (continued):					
NSF Engineering	Direct	47.041	322922	\$ 42,694	\$ -
NSF Engineering	Direct	47.041	331830	54,123	-
NSF Engineering	Direct	47.041	411632	13,202	-
NSF Engineering	Direct	47.041	9802126	4,919	-
NSF Engineering	Direct	47.041	9876254	39,326	-
NSF Engineering	Direct	47.041	9908219	4,847	-
NSF Mathematical and Physical	Direct	47.049	DMS-0201080	32,234	-
NSF Mathematical and Physical	Direct	47.049	DMR-0071682	143,857	-
NSF Mathematical and Physical	Direct	47.049		9,822	-
State University of New York Buffalo	Pass-Through	47.049	R228078	6,696	-
University of Texas	Pass-Through	47.049	UTA04114	22,086	-
NSF Mathematical and Physical	Direct	47.049	70980	5,032	-
NSF Mathematical and Physical	Direct	47.049	71037	5,514	-
NSF Mathematical and Physical	Direct	47.049	79951	91	-
NSF Mathematical and Physical	Direct	47.049	91975	1,823	-
NSF Mathematical and Physical	Direct	47.049	97353	19,837	-
NSF Mathematical and Physical	Direct	47.049	98459	81,429	-
NSF Mathematical and Physical	Direct	47.049	98545	186,366	24,312
NSF Mathematical and Physical	Direct	47.049	98799	173,529	-
NSF Mathematical and Physical	Direct	47.049	99363	161,811	-
NSF Mathematical and Physical	Direct	47.049	107241	97,938	-
NSF Mathematical and Physical	Direct	47.049	112578	99,678	-
NSF Mathematical and Physical	Direct	47.049	116780	34,711	-
NSF Mathematical and Physical	Direct	47.049	137987	39,221	-
NSF Mathematical and Physical	Direct	47.049	139499	48,655	-
NSF Mathematical and Physical	Direct	47.049	201904	53,550	2,227
NSF Mathematical and Physical	Direct	47.049	203359	92,890	-
NSF Mathematical and Physical	Direct	47.049	206951	24,505	-
NSF Mathematical and Physical	Direct	47.049	208121	39,089	-
NSF Mathematical and Physical	Direct	47.049	213320	159,807	-
NSF Mathematical and Physical	Direct	47.049	213808	789,186	(848)
NSF Mathematical and Physical	Direct	47.049	230770	(842)	-
NSF Mathematical and Physical	Direct	47.049	300665	63,159	-
NSF Mathematical and Physical	Direct	47.049	302024	52,157	-
NSF Mathematical and Physical	Direct	47.049	304661	20,784	-
NSF Mathematical and Physical	Direct	47.049	305354	51,747	-
NSF Mathematical and Physical	Direct	47.049	306506	31,543	-
NSF Mathematical and Physical	Direct	47.049	307912	41,122	-
NSF Mathematical and Physical	Direct	47.049	316825	116,472	-
NSF Mathematical and Physical	Direct	47.049	317083	142,359	-
NSF Mathematical and Physical	Direct	47.049	320831	2,340	-
NSF Mathematical and Physical	Direct	47.049	346501	3,386	-
NSF Mathematical and Physical	Direct	47.049	354946	40,897	-
NSF Mathematical and Physical	Direct	47.049	355235	18,713	-
NSF Mathematical and Physical	Direct	47.049	418965	15,736	-
NSF Mathematical and Physical	Direct	47.049	9801581	244	-
NSF Mathematical and Physical	Direct	47.049	9874657	8,527	-
NSF Mathematical and Physical	Direct	47.049	9875425	36,517	-
NSF Mathematical and Physical	Direct	47.049	9972587	4,250	-
NSF Mathematical and Physical	Direct	47.049	9980705	5,263	-
NSF Geosciences	Direct	47.050	D9905262	29,519	-
Texas A&M Research Foundation	Pass-Through	47.050	F000716	92	-
NSF Geosciences	Direct	47.050	81226	157,220	-
NSF Geosciences	Direct	47.050	81699	68,140	-
NSF Geosciences	Direct	47.050	107028	373	-
NSF Geosciences	Direct	47.050	122769	28,911	-
NSF Geosciences	Direct	47.050	207893	104,800	-
NSF Geosciences	Direct	47.050	225782	6,495	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
47 National Science Foundation (continued):					
NSF Geosciences	Direct	47.050	230323	\$ 37,005	\$ -
NSF Geosciences	Direct	47.050	243728	30,725	-
NSF Geosciences	Direct	47.050	349069	19,173	-
NSF Geosciences	Direct	47.050	9909597	6,621	-
NSF Geosciences	Direct	47.050	9911855	240,745	211
NSF Research Initiation & Improvement	Direct	47.069	340912	135,242	-
NSF Computer & Information Sciences	Direct	47.070	0440452	13,318	-
NSF Computer & Information Sciences	Direct	47.070	74121	33,993	-
NSF Computer & Information Sciences	Direct	47.070	80898	14,870	-
NSF Computer & Information Sciences	Direct	47.070	85788	283	-
NSF Computer & Information Sciences	Direct	47.070	91530	367,958	-
NSF Computer & Information Sciences	Direct	47.070	92761	59,270	-
NSF Computer & Information Sciences	Direct	47.070	98273	40,232	-
NSF Computer & Information Sciences	Direct	47.070	131937	4,503	-
NSF Computer & Information Sciences	Direct	47.070	133568	35,183	-
NSF Computer & Information Sciences	Direct	47.070	204436	20,380	-
NSF Computer & Information Sciences	Direct	47.070	208619	33,969	-
NSF Computer & Information Sciences	Direct	47.070	219970	117,157	-
NSF Computer & Information Sciences	Direct	47.070	311577	44,372	-
NSF Computer & Information Sciences	Direct	47.070	320889	83,170	-
NSF Computer & Information Sciences	Direct	47.070	324861	16,405	-
NSF Computer & Information Sciences	Direct	47.070	347418	5,410	-
NSF Computer & Information Sciences	Direct	47.070	9971167	3,220	1,820
NSF Computer & Information Sciences	Direct	47.070	CCR-0209187	46,651	-
NSF Biological Sciences	Direct	47.074	IBN-0091030	59,070	-
NSF Biological Sciences	Direct	47.074	IBN-0309532	84,917	-
Cornell University	Pass-Through	47.074		111,379	-
University of Wisconsin La Crosse	Pass-Through	47.074	DEB0315665	9,264	-
NSF Biological Sciences	Direct	47.074	MCB-0315746	108,534	-
Kansas State University	Pass-Through	47.074	S03007 9632851 S0308	(5,799)	-
Kansas State University	Pass-Through	47.074	S03068 DEB0218210	18,905	-
University of California - Davis	Pass-Through	47.074	SA6242	2,975	-
University of Minnesota	Pass-Through	47.074	X4056459101	8,164	-
NSF Biological Sciences	Direct	47.074	78013	23,165	1,584
NSF Biological Sciences	Direct	47.074	79750	47,630	-
NSF Biological Sciences	Direct	47.074	79967	96,715	-
NSF Biological Sciences	Direct	47.074	85216	101,972	-
NSF Biological Sciences	Direct	47.074	87206	71,930	-
NSF Biological Sciences	Direct	47.074	87253	7,296	-
NSF Biological Sciences	Direct	47.074	90813	(7,366)	-
NSF Biological Sciences	Direct	47.074	100133	12,256	-
NSF Biological Sciences	Direct	47.074	110999	103,789	-
NSF Biological Sciences	Direct	47.074	112656	132,119	-
NSF Biological Sciences	Direct	47.074	115626	141,095	-
NSF Biological Sciences	Direct	47.074	118669	225,766	4,334
NSF Biological Sciences	Direct	47.074	130057	173,377	-
NSF Biological Sciences	Direct	47.074	130665	107,570	-
NSF Biological Sciences	Direct	47.074	130868	70,049	-
NSF Biological Sciences	Direct	47.074	131357	117,366	-
NSF Biological Sciences	Direct	47.074	133078	97,754	-
NSF Biological Sciences	Direct	47.074	211730	114,576	-
NSF Biological Sciences	Direct	47.074	212486	69,685	41,270
NSF Biological Sciences	Direct	47.074	217312	1,622,290	1,309,954
NSF Biological Sciences	Direct	47.074	234441	118,025	-
NSF Biological Sciences	Direct	47.074	235167	158,472	-
NSF Biological Sciences	Direct	47.074	235302	69,908	-
NSF Biological Sciences	Direct	47.074	317165	52,269	-
NSF Biological Sciences	Direct	47.074	322067	224,162	7,837

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
47 National Science Foundation (continued):					
NSF Biological Sciences	Direct	47.074	323377	\$ 97,695	\$ -
NSF Biological Sciences	Direct	47.074	343616	14,469	-
NSF Biological Sciences	Direct	47.074	343934	30,912	-
Carnegie Institute	Pass-Through	47.074	6263604	12,392	-
NSF Biological Sciences	Direct	47.074	9808249	1,648	-
NSF Biological Sciences	Direct	47.074	9870202	2,981	-
NSF Biological Sciences	Direct	47.074	9982698	47,010	-
NSF Biological Sciences	Direct	47.074	9985045	64,658	-
Cornell University	Pass-Through	47.074	417056969	43,078	-
Louisiana State University	Pass-Through	47.075	R109558	714	-
NSF Social and Behavioral Sciences	Direct	47.075	10140	4,746	1,300
NSF Social and Behavioral Sciences	Direct	47.075	79252	1,518	-
NSF Social and Behavioral Sciences	Direct	47.075	89548	823	-
NSF Social and Behavioral Sciences	Direct	47.075	126599	20,437	-
NSF Social and Behavioral Sciences	Direct	47.075	132302	48,728	-
NSF Social and Behavioral Sciences	Direct	47.075	201376	2,742	-
NSF Social and Behavioral Sciences	Direct	47.075	327118	4,326	-
NSF Social and Behavioral Sciences	Direct	47.075	351811	2,083	-
NSF Social and Behavioral Sciences	Direct	47.075	9900127	119	-
NSF Social and Behavioral Sciences	Direct	47.075	BCS-0242339	34,316	-
NSF Social and Behavioral Sciences	Direct	47.075	SES-0136236	26,580	-
University of Maryland	Pass-Through	47.075	Z409202	12,690	-
Math Association of America	Pass-Through	47.076		730	-
University of Oklahoma	Pass-Through	47.076	2004-08	14,333	-
NSF Education and Human Resources	Direct	47.076	DGE-0237093	68,855	-
Nebraska EPSCOR	Pass-Through	47.076	EPS-0091900	2,237	-
NSF Education and Human Resources	Direct	47.076		14,220	-
NSF Education and Human Resources	Direct	47.076	S01011	2,023	-
NSF Education and Human Resources	Direct	47.076	71008	3,237	-
NSF Education and Human Resources	Direct	47.076	71011	5,642	-
NSF Education and Human Resources	Direct	47.076	72505	5,130	-
NSF Education and Human Resources	Direct	47.076	75011	4,769	-
NSF Education and Human Resources	Direct	47.076	83124	68,392	-
NSF Education and Human Resources	Direct	47.076	91900	2,277,929	652,376
NSF Education and Human Resources	Direct	47.076	94903	51,151	-
NSF Education and Human Resources	Direct	47.076	126733	39,199	-
NSF Education and Human Resources	Direct	47.076	127777	91,345	-
NSF Education and Human Resources	Direct	47.076	231270	48,505	12,560
NSF Education and Human Resources	Direct	47.076	231881	40,477	12,888
NSF Education and Human Resources	Direct	47.076	346476	2,926	-
NSF Education and Human Resources	Direct	47.076	9970471	520	-
NSF Education and Human Resources	Direct	47.076	9981106	461	-
NSF Academic Research Facilities	Direct	47.077	96348	(5,516)	-
NSF Academic Research Facilities	Direct	47.077	118665	29,072	-
Polar Programs	Direct	47.078	216522	277,710	300,000
Polar Programs	Direct	47.078	230385	95,721	-
47 Agency Total				<u>14,714,633</u>	
59 Small Business Administration:					
Small Business Development	Direct	59.037	SBAHQ99R0006	<u>(3,510)</u>	-
64 Veterans Administration:					
Sharing Specialized Medical Services	Direct	64.018		47,023	-
Sharing Specialized Medical Services	Direct	64.018		6,590	-
Sharing Specialized Medical Services	Direct	64.018		41,313	-
Sharing Specialized Medical Services	Direct	64.018		13,224	-
Sharing Specialized Medical Services	Direct	64.018		(17,953)	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
64 Veterans Administration (continued):					
Sharing Specialized Medical Services	Direct	64.018		\$ 10,972	\$ -
Sharing Specialized Medical Services	Direct	64.018		51,052	-
Sharing Specialized Medical Services	Direct	64.018		2,901	-
Sharing Specialized Medical Services	Direct	64.018		17,953	-
Sharing Specialized Medical Services	Direct	64.018		45,390	-
Sharing Specialized Medical Services	Direct	64.018		10,327	-
Sharing Specialized Medical Services	Direct	64.018		7,536	-
Sharing Specialized Medical Services	Direct	64.018		(262)	-
Sharing Specialized Medical Services	Direct	64.018		38,986	-
Sharing Specialized Medical Services	Direct	64.018		10,362	-
Sharing Specialized Medical Services	Direct	64.018		6,619	-
Sharing Specialized Medical Services	Direct	64.018		(1,734)	-
Sharing Specialized Medical Services	Direct	64.018		39,692	-
Sharing Specialized Medical Services	Direct	64.018		54,915	-
Sharing Specialized Medical Services	Direct	64.018		43,834	-
Sharing Specialized Medical Services	Direct	64.018		(1,448)	-
Sharing Specialized Medical Services	Direct	64.018		36,397	-
Sharing Specialized Medical Services	Direct	64.018	A2971R	21,632	-
64 Agency Total				<u>485,321</u>	
66 Environmental Protection Agency:					
NDEQ	Pass-Through	66.RD		5,336	-
Black & Veatch	Pass-Through	66.RD		20,684	-
NDEQ	Pass-Through	66.RD		45,000	-
Water Environmental Reserve Fund	Pass-Through	66.00HHE1	00HHE1	32,841	-
Nebraska Environmental Quality	Pass-Through	66.560033	560033	2,173	-
Nebraska Environmental Quality	Pass-Through	66.5699312	5699312	74,055	-
EPA Other	Direct	66.98728301	98728301	17,515	-
Consortium for Plant Research	Pass-Through	66.EPA82947901-143	EPA82947901-143	13,990	-
State of Missouri	Pass-Through	66.G00WQM03	G00WQM03	8,513	-
Wetland Development Plans	Direct	66.461	CD98726901	42,292	-
EPA Consolidated Research	Direct	66.500	3K3176NAEX	18,344	-
CPBR Consortium Planning	Pass-Through	66.500	EPA82947901134	29,133	-
Montana State University	Pass-Through	66.500	GC04201Z1975	81,751	-
EPA Consolidated Research	Direct	66.500	R828341010	16,140	-
EPA Consolidated Research	Direct	66.500	R829422010	194,218	-
Consortium for Plant Research	Pass-Through	66.500	R82947901	39,622	-
EPA Consolidated Research	Direct	66.500	82863501	376,699	-
NASPAA	Pass-Through	66.606		4,762	-
Nebraska Department of Environment	Pass-Through	66.606		34,641	-
University of Illinois	Pass-Through	66.606	3324	18,000	-
EPA Surveys Studies and Investigations	Direct	66.606	98720701	22,723	-
66 Agency Total				<u>1,098,432</u>	
81 Department of Energy:					
Nebraska Department of Energy	Pass-Through	81.203002	203002	77,713	-
Nebraska Department of Energy	Pass-Through	81.203003	203003	19,125	-
Battelle	Pass-Through	81.5657	5657	88,165	-
Los Alamos National Laboratory	Pass-Through	81.93606-001-04 47	93606-001-04 47	5,264	-
National Renewable Energy Laboratory	Pass-Through	81.XDK23262501	XDK23262501	1,196	-
Basic Energy High Energy and Study	Direct	81.049	DEFC2601NT41255	110,758	54,187
Basic Energy High Energy and Study	Direct	81.049	DEFC2604NT41971	3,490	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0201EF45891	93,609	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0201ER45890	93,256	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0203ER15435	67,650	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0203ER15440	85,248	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0203ER63639	114,461	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0204ER15532	9,537	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0296ER14646	75,689	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0300ER15044	96,646	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0300ER15099	22,967	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
81 Department of Energy (continued):					
Basic Energy High Energy and Study	Direct	81.049	DEFG0300ER62996	\$ 96,429	\$ -
Basic Energy High Energy and Study	Direct	81.049	DEFG0398ER20297	84,348	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0398ER20315	101,492	-
Basic Energy High Energy and Study	Direct	81.049	DEFG0398ER45703	134,717	-
Basic Energy High Energy and Study	Direct	81.049	PR300ER15075000	8,586	-
Energy Policy Planning	Direct	81.080	DEFG0200ER45827	295,248	-
University of California - Davis	Pass-Through	81.086	6501161	66,573	-
University of California - Davis	Pass-Through	81.087	11213	445,564	225,229
University of California - Davis	Pass-Through	81.087	920294	609,079	555,085
Texas Engineering Experiment Station	Pass-Through	81.104		21,109	-
Epidemiology Financial Assistance	Direct	81.108	DE-FG02-95ER62024	259,137	-
Sandia National Laboratory	Pass-Through	81.17074	170740	90,995	-
81 Agency Total				<u>3,178,051</u>	
84 Department of Education:					
Duke University Medical School	Pass-Through	84.485	485	66,445	-
Nebraska Department of Education	Pass-Through	84.Contract 23134	Contract 23134	208,985	-
Nebraska Department of Education	Pass-Through	84.Contract 23136	Contract 23136	1,291	-
Nebraska Department of Education	Pass-Through	84.Contract 23155	Contract 23155	121,692	-
Nebraska Department of Education	Pass-Through	84.027	941050-248-9C1-03	12,934	-
Nebraska Department of Education	Pass-Through	84.027	9480012481C1003	15,150	-
Improve Postsecondary Education	Direct	84.116	P116Z030100	121,303	-
Improve Postsecondary Education	Direct	84.116	P116Z0100710	1,455,954	10,523
Improve Postsecondary Education	Direct	84.116	P116Z0200400	354,631	-
Colorado State University	Pass-Through	84.116	2126	4,961	-
Duke University Medical School	Pass-Through	84.133	SUB 343-0033	70,925	-
Nebraska Department of Education	Pass-Through	84.181	941050-248-9C2-03	7,062	-
Graduate Assistance in Areas of Need	Direct	84.200	P200A0109030	125,224	-
WNPG Program	Direct	84.217	P217A0300730	154,183	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.281	S281B010027	11,023	-
University of Wisconsin	Pass-Through	84.324	011H266	26,583	-
University of Wisconsin	Pass-Through	84.324	513G505	11,730	-
Special Education Research & Innovation	Direct	84.324	H324B0200520	589	-
Special Education Research & Innovation	Direct	84.324	H324C0300750	2,119	-
Special Education Research & Innovation	Direct	84.324	H324D0100130	130,982	-
Special Education Research & Innovation	Direct	84.324	H324X0100100	998,767	190,719
Indiana University	Pass-Through	84.325		2,187	-
Education Personnel Preparation	Direct	84.325	H325D9900100	56,578	-
Nebraska Department of Education	Pass-Through	84.336	948000PQT204	9,936	-
Teachers Technology	Direct	84.342	P342A0002300	166,925	5,334
Education Service Unit 3	Pass-Through	84.349		49	-
Nebraska Department of Education	Pass-Through	84.367	948000-162A104	8,290	-
Nebraska Department of Education	Pass-Through	84.367	948000-162A204	30,380	-
Nebraska Department of Education	Pass-Through	84.367	948000-PQT04	7,859	-
Nebraska Department of Education	Pass-Through	84.367	948000T2ASW105	2,117	-
Nebraska Department of Education	Pass-Through	84.367	948000T2ASW205	29,941	-
Nebraska Department of Education	Pass-Through	84.367	948000T2ASW305	33,831	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.367	S367B030024	49,961	15,000
84 Agency Total				<u>4,300,587</u>	
93 Department of Health and Human Services:					
Pennsylvania State University	Pass-Through	93.2147UNDHHS2241NIH	2147UNDHHS2241NIH	103,821	-
University of Miami	Pass-Through	93.661537 R01CA82274NIH	661537 R01CA82274NIH	41,601	-
Nebraska Dept of Health & Human Services	Pass-Through	93.7261	7261	(72)	-
Nebraska Dept of Health & Human Services	Pass-Through	93.8725	8725	6,552	-
Nebraska Dept of Health & Human Services	Pass-Through	93.99G724	99G724	43,981	-
Nebraska Dept of Health & Human Services	Pass-Through	93.BT 168 123103	BT 168 123103	51,748	-
Nebraska Dept of Health & Human Services	Pass-Through	93.HHSBH-04-Emergency R	HHSBH-04-Emergency R	67,710	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
University of Miami	Pass-Through	93.M620542-NIH Prime	M620542-NIH Prime	\$ 69,858	\$ -
Nebraska Dept of Health & Human Services	Pass-Through	93.RD		426	-
Lincoln Action Program	Pass-Through	93.RD		(511)	-
Nebraska Dept of Health & Human Services	Pass-Through	93.RD		38,004	-
Nebraska Dept of Health & Human Services	Pass-Through	93.RD		34,096	-
Dynport Vaccine Co.	Pass-Through	93.UNL-RQ03-03093-LS	UNL-RQ03-03093-LS	1,385,904	-
Nebraska Dept of Health & Human Services	Pass-Through	93.003	BT22493004	39,234	-
University of Wisconsin Milwaukee	Pass-Through	93.051	K012772	3,773	-
Bio Response Environ Health Hazards	Direct	93.113	08R3ES11403A	28,285	-
Bio Response Environ Health Hazards	Direct	93.113	08R3ES11441A	(623)	-
Bio Response Environ Health Hazards	Direct	93.113	1 K22 ES011644-01	121,740	-
Applied Toxicological Research	Direct	93.114	08R5ES11788A	35,220	-
Oral Diseases and Disorders	Direct	93.121	1 R15 DE015096-01A1	16,692	-
Oral Diseases and Disorders	Direct	93.121	1 R21 DE014523-02	168,340	-
Oral Diseases and Disorders	Direct	93.121	1 R21 DE14523-01	11,979	-
Oral Diseases and Disorders	Direct	93.121	1 R21 DE14523-02	15,330	-
Oral Diseases and Disorders	Direct	93.121	2 R01 DE012308-07	264,820	-
Oral Diseases and Disorders	Direct	93.121	3 R01 DE012308-07S1	11,343	-
Oral Diseases and Disorders	Direct	93.121	3 R01 DE012872-02S1	(11)	-
Oral Diseases and Disorders	Direct	93.121	3 R01 DE12308-06S1	72	-
Oral Diseases and Disorders	Direct	93.121	5 R01 DE012308-08	74,504	-
Oral Diseases and Disorders	Direct	93.121	5 R01 DE012872-02	9,085	7,060
Oral Diseases and Disorders	Direct	93.121	5 R01 DE012872-03	548,634	224,259
Oral Diseases and Disorders	Direct	93.121	5 R01 DE12308-06	(7,620)	-
Nebraska Dept of Health & Human Services	Pass-Through	93.136		13,723	-
Rural Health Research Center	Direct	93.155	5 U1C RH00025-03	307,954	164,556
Rural Health Research Center	Direct	93.155	5 U1C RH00025-04	919,766	448,994
Nebraska Dept of Health & Human Services	Pass-Through	93.155	p/t 2 U3RMC00025-02-	6,460	-
State University of New York Buffalo	Pass-Through	93.173	1 R21 DC04988	(8,899)	-
University of Washington	Pass-Through	93.173	Sub 713023	49,360	-
National Institute of Deafness	Direct	93.173	08R1DC04846B	204,216	-
Research Training & Alternative Medicine	Direct	93.213	1 R21 AT001739-01	49,684	-
Research Training & Alternative Medicine	Direct	93.213	5 R21 AT001739-02	106,029	-
Siouxland Community Center	Pass-Through	93.224	p/t 6H27-CS-02088-09	(4,581)	-
Creighton University	Pass-Through	93.226	1R01 HS09860-01A2	20,422	-
Research Health Services	Direct	93.226	5 R01 HS10183-03	1,498	1,498
University of California - San Francisco	Pass-Through	93.226	P/T 5 R01 HS13001	23,655	-
University of Alabama	Pass-Through	93.226	U 18 HS10389	19,297	-
Nebraska Dept of Health & Human Services	Pass-Through	93.226	U90CCU716975-04	56,557	-
Mental Health Research Grants	Direct	93.242	08R1DA11893A	18,280	-
Mental Health Research Grants	Direct	93.242	08R1MH59608A	116,662	-
Mental Health Research Grants	Direct	93.242	08R1MH61810A	246,642	61,171
Mental Health Research Grants	Direct	93.242	08R1MH62977A	104,620	-
Mental Health Research Grants	Direct	93.242	08R1MH67281A	684,406	-
Mental Health Research Grants	Direct	93.242	08RMH068426A	281,428	-
University of Rochester	Pass-Through	93.242	1 P01 MH064570-02	26,763	-
Mental Health Research Grants	Direct	93.242	1 R01 MH065151-03	64,625	-
Mental Health Research Grants	Direct	93.242	1 R01 MH60252-03	204,579	90,000
Mental Health Research Grants	Direct	93.242	1 R01 MH64772-01A1	2,810	-
Mental Health Research Grants	Direct	93.242	1 R01 MH65151-02	203,173	-
Mental Health Research Grants	Direct	93.242	1 R03 MH069478-01	25,438	-
Mental Health Research Grants	Direct	93.242	1 R21 MH066959-01A1	132,598	31,952
Mental Health Research Grants	Direct	93.242	1 R21 MH067525-01A2	56,781	-
Cornell University	Pass-Through	93.242	1R21MH06396701A2	29,572	-
Mental Health Research Grants	Direct	93.242	5 R01 MH60252-02	(12,263)	-
Mental Health Research Grants	Direct	93.242	5 R01 MH60252-04	51,405	-
University of Rochester	Pass-Through	93.242	5 R01 MH64570-03	131,684	-
Mental Health Research Grants	Direct	93.242	5 R01 MH64772-02	358,993	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Mental Health Research Grants	Direct	93.242	5 R21 MH066959-02	\$ 9,708	\$ -
University of Rochester	Pass-Through	93.242	p/t 1 R01 MH64570-01	2,337	-
Duke Clinical Research	Pass-Through	93.242	P/T N01MH80008	228,162	-
University of Denver	Pass-Through	93.242	R01 MH38820	39,481	-
Mental Health Research Grants	Direct	93.242	08R1MH62061B	96,477	-
Advanced Education Nursing	Direct	93.247	1 D09 HP000049-04	267,710	-
Alcohol Research Career Development	Direct	93.271	5 K02 AA000272-05	88,821	-
Alcohol Research Programs	Direct	93.273	1 R01 AA013846-01	23,251	-
Creighton University	Pass-Through	93.273	1 R21 AA13434-01 P/T	5,859	-
Alcohol Research Programs	Direct	93.273	1 R21 AA13841-01A1	91,842	-
Alcohol Research Programs	Direct	93.273	2 R01 AA007846-14A2	103,668	-
Alcohol Research Programs	Direct	93.273	2 R01 AA012450-05	238,329	-
Alcohol Research Programs	Direct	93.273	5 R01 AA008769-13	415,401	-
Alcohol Research Programs	Direct	93.273	5 R01 AA009384-11	135,565	-
Alcohol Research Programs	Direct	93.273	5 R01 AA010435-09	316,313	-
Alcohol Research Programs	Direct	93.273	5 R01 AA013846-02	262,056	-
Alcohol Research Programs	Direct	93.273	5 R01 AA04961-21	7,508	-
Alcohol Research Programs	Direct	93.273	5 R01 AA07731-16	91,628	-
Alcohol Research Programs	Direct	93.273	5 R01 AA08769-12	28,778	-
Alcohol Research Programs	Direct	93.273	5 R01 AA09384-10	(792)	-
Alcohol Research Programs	Direct	93.273	5 R01 AA10435-08	(1,521)	-
Alcohol Research Programs	Direct	93.273	5 R01 AA11288-04	176,674	-
Alcohol Research Programs	Direct	93.273	5 R03 AA13701-01	7,583	-
Alcohol Research Programs	Direct	93.273	5 R03 AA13701-02	63,638	-
Alcohol Research Programs	Direct	93.273	5 R29 AA11291-05	5,450	-
Alcohol Research Programs	Direct	93.273	5 R37 AA007818-12	230,348	-
Alcohol Research Programs	Direct	93.273	5 R37 AA007818-13	19,701	-
Drug Abuse Service Awards	Direct	93.278	08F1DA16179A	34,529	-
National Institute of Drug Abuse	Direct	93.279	08R5DA13522B	222,588	48,615
National Institute of Drug Abuse	Direct	93.279	08R1DA15333A	213,851	-
National Institute of Drug Abuse	Direct	93.279	08R1MH57110B	301,655	46,962
National Institute of Drug Abuse	Direct	93.279	08RDA016654A	522	-
National Institute of Drug Abuse	Direct	93.279	1 R03 DA016346-01A1	54,062	-
Prommune	Pass-Through	93.279	1 R41 DA016843-01	565	-
National Institute of Drug Abuse	Direct	93.279	5 R01 DA014258-04	4,995	-
National Institute of Drug Abuse	Direct	93.279	5 R01 DA14258-02	(756)	-
National Institute of Drug Abuse	Direct	93.279	5 R01 DA14258-03	90,617	-
National Institute of Mental Health	Direct	93.281	08KMH064897A	121,676	-
National Institute of Mental Health	Direct	93.281	08KMH066365A	88,613	-
National Institute of Mental Health	Direct	93.281	1 K23 MH066127-01A1	93,954	-
National Institute of Mental Health	Direct	93.281	5 K23 MH066127-02	32,004	-
Mental Health National Research	Direct	93.282	08FMH070130A	200	-
Mental Health National Research	Direct	93.282	08FMH071071A	1,749	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		621,812	-
Texas Department of Health	Pass-Through	93.283	4704912337 00	(8,939)	-
University of Alabama - Birmingham	Pass-Through	93.283	UR3 CCU419282-03	6,602	-
University of Michigan	Pass-Through	93.283	UR6/CCU517481F007095	13,062	-
EIC Laboratories, Inc.	Pass-Through	93.286	2 R44 EB00051-02A2	3,623	-
EIC Laboratories, Inc.	Pass-Through	93.286	REB000551B	10,319	-
Nurse Practitioner	Direct	93.298	5 D24 HP00832-02	5,333	-
Comparative Medicine Program	Direct	93.306	08PORR15635A	1,458,552	783,900
Comparative Medicine Program	Direct	93.306	1 R24 RR017444-01A1	380,858	132,228
Comparative Medicine Program	Direct	93.306	5 R24 RR017444-02	86,987	-
Joslin Diabetes Center	Pass-Through	93.333		2,285	-
General Clinical Research	Direct	93.333	1 S07 RR18146-01	16,722	-
General Clinical Research	Direct	93.333	2 S07 RR018146-02	61,021	-
Georgia Department of Human Resources	Pass-Through	93.333	35992	19,358	-
Professional Nurse Trainee	Direct	93.358	1 D09 HP000049-03	507	-

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Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Nursing Research	Direct	93.361	1 R01 NR07759-02	\$ 192,472	\$ -
Nursing Research	Direct	93.361	1 R01 NR07759-02S1	5,330	-
Nursing Research	Direct	93.361	1 R01 NR07759-03	132,885	-
Nursing Research	Direct	93.361	1 R01 NR07759-03	1,894	-
Nursing Research	Direct	93.361	1 R01 NR07762-01A1	101	-
Nursing Research	Direct	93.361	5 F31 NR007564-03	24,595	-
Nursing Research	Direct	93.361	5 R01 NR004861-04	2	-
Nursing Research	Direct	93.361	5 R01 NR007743-02	268,880	-
Nursing Research	Direct	93.361	5 R01 NR007743-03	326,874	-
Nursing Research	Direct	93.361	5 R01 NR007762-02	270,942	-
Nursing Research	Direct	93.361	5 R01 NR007762-03	50,449	-
Nursing Research	Direct	93.361	5 R01 NR04861-02	14,041	-
Nursing Research	Direct	93.361	5 R01 NR04861-03	465,319	-
American Physiological Association	Pass-Through	93.389		501	-
Research Infrastructure	Direct	93.389	08C6RR14568A	1,369,930	-
Research Infrastructure	Direct	93.389	08C6RR16544A	1,324,313	-
Research Infrastructure	Direct	93.389	08PoRR17675A	3,699,904	296,547
Research Infrastructure	Direct	93.389	1C06RR14564-01A2	813,807	-
Research Infrastructure	Direct	93.389	1 P20 RR018788-01	1,948,952	507,402
Research Infrastructure	Direct	93.389	3 P20 RR16469-02S1	454,679	176,803
Research Infrastructure	Direct	93.389	5 P20 RR16469-02	1,036,244	547,193
Research Infrastructure	Direct	93.389	5 P20 RR16469-03	2,080,651	559,655
Cancer Cause and Prevention	Direct	93.393	08R1CA75903A	299,113	133,839
Cancer Cause and Prevention	Direct	93.393	1 R01 CA095291-01A2	242,930	-
Cancer Cause and Prevention	Direct	93.393	1 R01 CA096831-01A1	343,520	-
Cancer Cause and Prevention	Direct	93.393	1 R03 CA94770-01	(14,298)	-
Cancer Cause and Prevention	Direct	93.393	1 R03 CA94770-02	(2,760)	-
Institute for Cancer Research	Pass-Through	93.393	2 R01 CA076228-04	42,088	-
National Childhood Cancer Foundation	Pass-Through	93.393	2 U10 CA13539-29/30	(2,572)	-
Cancer Cause and Prevention	Direct	93.393	3 R01 CA68529-08S1	20,504	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA029088-20	239,441	9,013
Cancer Cause and Prevention	Direct	93.393	5 R01 CA049917-11	209,870	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA088184-04	257,150	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA29088-19	(450)	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA68529-08	1,442	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA76049-03	28,629	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA76049-04	175,933	41,409
Cancer Cause and Prevention	Direct	93.393	5 R01 CA76049-05	81,670	-
Cancer Cause and Prevention	Direct	93.393	5 R01 CA88184-03	348	-
Cancer Cause and Prevention	Direct	93.393	5 R03 CA94770-02	73,500	4,098
National Childhood Cancer Foundation	Pass-Through	93.393	P/T 2 U10 CA13539-30	9,469	-
National Child Cancer Foundation	Pass-Through	93.393	12127	20,612	-
Childrens Hospital of Los Angeles	Pass-Through	93.393	5576876	42,834	-
Cancer Detection and Diagnosis	Direct	93.394	1 U01 CA84967-01	(50,804)	(47,903)
Cancer Detection and Diagnosis	Direct	93.394	5 U01 CA084967-05	910,500	106,533
Cancer Detection and Diagnosis	Direct	93.394	5 U01 CA84967-04	(83,935)	47,903
George Washington University	Pass-Through	93.395	02M085U01CA66535	3,956	-
George Washington University	Pass-Through	93.395	03M07 5U01CA66535	62,276	-
Cancer Treatment Research	Direct	93.395	1 R01 CA089225-01A1	(78,768)	(43,935)
Univ of Pennsylvania School of Medicine	Pass-Through	93.395	1 R01 CA089461-01	14,938	-
Cancer Treatment Research	Direct	93.395	1 R01 CA093558-01A1	43,049	-
Cancer Treatment Research	Direct	93.395	1 R01 CA095267-01A1	37,865	-
Cancer Treatment Research	Direct	93.395	1 R01 CA102791-01A1	26,055	-
Cancer Treatment Research	Direct	93.395	1 R01 CA106625-01	35,048	-
Cancer Treatment Research	Direct	93.395	1 R21 CA91315-02	1,885	5,640
Cancer Treatment Research	Direct	93.395	5 R01 CA089225-04	2,668	-
Cancer Treatment Research	Direct	93.395	5 R01 CA89225-02	90,100	43,935
Cancer Treatment Research	Direct	93.395	5 R01 CA89225-03	227,303	75,854
Univ of Pennsylvania School of Medicine	Pass-Through	93.395	5 R01 CA89461-03	51,592	-

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Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Univ of Pennsylvania School of Medicine	Pass-Through	93.395	5 R01 CA89461-04	\$ 34,227	\$ -
Cancer Treatment Research	Direct	93.395	5 R13 CA089535-04	9,466	-
Cancer Treatment Research	Direct	93.395	5 R13 CA89535-03	400	-
Foundation for Child Oncology	Pass-Through	93.395	5 U10 CA72989-06	(90,546)	-
National Child Cancer Foundation	Pass-Through	93.395	11680	358,731	-
Cancer Biology Research	Direct	93.396	1 R01 CA077876-01	(4,180)	-
Cancer Biology Research	Direct	93.396	1 R01 CA084106-02	32,064	(6,186)
Cancer Biology Research	Direct	93.396	1 R01 CA098139-01A1	213,005	-
Cancer Biology Research	Direct	93.396	1 R01 CA098139-01A1	45,073	-
Cancer Biology Research	Direct	93.396	1 R01 CA90400-01A1	(5,422)	-
Cancer Biology Research	Direct	93.396	1 R01 CA91885-02	113	-
Cancer Biology Research	Direct	93.396	1 R01 CA93797A	(393)	-
Cancer Biology Research	Direct	93.396	2 R01 CA57362-08A2	(490)	-
Cancer Biology Research	Direct	93.396	2 R01 CA74771-17	76,569	-
Cancer Biology Research	Direct	93.396	2 R01 CA77876-06	267,822	-
Cancer Biology Research	Direct	93.396	2 R01 CA78590-05	(4,170)	-
Cancer Biology Research	Direct	93.396	3 P50 CA72712-03S4	291,099	-
Cancer Biology Research	Direct	93.396	5 P01 CA049210-14	609,474	189,536
Cancer Biology Research	Direct	93.396	5 P01 CA49210-13	134,006	191,441
Cancer Biology Research	Direct	93.396	5 R01 CA057362-10	109,423	-
Cancer Biology Research	Direct	93.396	5 R01 CA073769-04	84,981	-
Cancer Biology Research	Direct	93.396	5 R01 CA078590-06	227,298	-
Cancer Biology Research	Direct	93.396	5 R01 CA084106-04	87,615	55,611
Cancer Biology Research	Direct	93.396	5 R01 CA084106-04	141,277	52,590
Cancer Biology Research	Direct	93.396	5 R01 CA084106-05	106,984	28,357
Cancer Biology Research	Direct	93.396	5 R01 CA091885-03	171,809	-
Cancer Biology Research	Direct	93.396	5 R01 CA57362-09	119,081	-
Cancer Biology Research	Direct	93.396	5 R01 CA57362-09S1	6,941	-
Cancer Biology Research	Direct	93.396	5 R01 CA74771-18	115,045	-
Cancer Biology Research	Direct	93.396	5 R01 CA77876-05	577	-
Cancer Biology Research	Direct	93.396	5 R01 CA77876-07	115,159	-
Cancer Biology Research	Direct	93.396	5 R01 CA79491-04	55,598	-
Cancer Biology Research	Direct	93.396	5 R01 CA79580-04	(1,062)	-
Cancer Biology Research	Direct	93.396	5 R01 CA84106-03	13,348	14,611
Cancer Biology Research	Direct	93.396	5 R01 CA90400-02	254,109	-
Cancer Biology Research	Direct	93.396	5 R01 CA90400-02S1	6,109	-
Cancer Biology Research	Direct	93.396	5 R01 CA90400-03	168,340	-
Cancer Biology Research	Direct	93.396	5 R01 CA93797-02	115,343	-
Cancer Biology Research	Direct	93.396	5 R01 CA93797-03	139,319	-
Cancer Biology Research	Direct	93.396	5 R29 CA72781-05	34,642	-
Montefiore Medical Center	Pass-Through	93.397	1 U54 CA100926-01	69,375	-
Cancer Centers Support	Direct	93.397	3 P50 CA72712-03S4	468,543	176,270
Cancer Centers Support	Direct	93.397	5 P30 CA036727-19	1,159,321	-
Cancer Centers Support	Direct	93.397	5 P30 CA36727-18	148,208	-
Cancer Centers Support	Direct	93.397	5 P50 CA72712-03	34,990	-
Cancer Research Manpower	Direct	93.398	08KCA100736A	82,863	-
Southwest Oncology Group	Pass-Through	93.399		36,487	26,800
Cancer Control	Direct	93.399	08R1CA80946A	227,278	-
Head Start	Direct	93.600	0G90YD010202	5,835	-
Admin on Developmental Disabilities	Direct	93.631	90DF081/01	46,487	112,283
Lincoln Action Program	Pass-Through	93.645		2,391	-
Nebraska Dept of Health & Human Services	Pass-Through	93.645	8681	7,696	-
Social Services Research	Direct	93.647	0g90ej001001	5,554	4,408
Social Services Research	Direct	93.647	90YE005901	12,033	-
Iowa State University	Pass-Through	93.647	4042407	19,473	-
Child Welfare Training Services	Direct	93.648	0890YD014501	12,719	-
Biophysics and Physiological Research	Direct	93.821	08R1GM67272A	309,092	-
Biophysics and Physiological Research	Direct	93.821	08R1GM40384E	157,206	-

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Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Biophysics and Physiological Research	Direct	93.821	08R1GM59346A	\$ 41,307	\$ -
Biophysics and Physiological Research	Direct	93.821	08R1GM65252A	221,903	-
Biophysics and Physiological Research	Direct	93.821	2 R01 GM51188-10	14,558	-
Biophysics and Physiological Research	Direct	93.821	5 R01 GM051188-11	326,142	-
PharmAgra, Inc.	Pass-Through	93.821	NIH 1R41GM067952	89,057	-
Standford Medical Center	Pass-Through	93.837		6,200	-
Heart and Vascular Disease	Direct	93.837	08R1HL58984B	227,603	-
Heart and Vascular Disease	Direct	93.837	1 P01 HL062222-04	5	-
Heart and Vascular Disease	Direct	93.837	1 P01 HL062222-05	129,132	-
Heart and Vascular Disease	Direct	93.837	1 R01 HL65135-03	(2,737)	-
Heart and Vascular Disease	Direct	93.837	2 R01 HL38690-16	(351)	-
Heart and Vascular Disease	Direct	93.837	5 P01 HL062222-05	964,304	-
Heart and Vascular Disease	Direct	93.837	5 P01 HL066398-03	1,077,103	305,791
Heart and Vascular Disease	Direct	93.837	5 P01 HL066398-03S1	3,361	-
Heart and Vascular Disease	Direct	93.837	5 P01 HL62222-04	4,086	(660)
Heart and Vascular Disease	Direct	93.837	5 P01 HL66398-02	144,848	23,717
Heart and Vascular Disease	Direct	93.837	5 R01 HL038690-17	305,463	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL055940-08	245,360	57,750
Heart and Vascular Disease	Direct	93.837	5 R01 HL062400-05	87,423	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL066446-04	134,610	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL48023-07	33,186	-
University of Rochester	Pass-Through	93.837	5 R01 HL58731-02	(2,269)	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL58969-04	162,328	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL62400-04	139,471	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL65135-04	121,719	-
Heart and Vascular Disease	Direct	93.837	5 R01 HL66446-03	21,776	-
Avi Biopharma, Inc.	Pass-Through	93.837	5 R42 HL61158-03	106,396	-
Heart and Vascular Disease	Direct	93.837	7 R01 HL066898-04	154,132	-
University of Michigan	Pass-Through	93.837	F007953	573	-
Avi Biopharma, Inc.	Pass-Through	93.837	R42 HL61158-02	(101,312)	-
Lung Diseases Research	Direct	93.838	1 R01 HL073739-01	179,100	-
Lung Diseases Research	Direct	93.838	5 R01 HL048282-08	249,050	-
Lung Diseases Research	Direct	93.838	5 R01 HL048282-09	22,710	-
Lung Diseases Research	Direct	93.838	5 R01 HL48282-07	(14,280)	-
Lung Diseases Research	Direct	93.838	5 R01 HL64088-04	101,718	-
University of South Hampton	Pass-Through	93.838	5 R01 HL72356-02	78,242	-
Lung Diseases Research	Direct	93.838	5 R01 HL56190-03	24,055	-
Brigham & Womens Home	Pass-Through	93.839		(6,529)	-
Blood Diseases and Resources	Direct	93.839	5 U01 HL069233-02	19,517	-
Blood Diseases and Resources	Direct	93.839	5 U01 HL069233-03	117,833	-
Baylor College of Medicine	Pass-Through	93.839	NIH 1R01HL6525001	118,393	-
Arthritis Musculoskeletal	Direct	93.846	1 R21 AR48399-01	(2,567)	-
Arthritis Musculoskeletal	Direct	93.846	3 R21 AR48399-01S1	(14)	-
Arthritis Musculoskeletal	Direct	93.846	3 R21 AR48399-02S1	6,201	-
Arthritis Musculoskeletal	Direct	93.846	5 R01 AR044552-08	211,118	-
Arthritis Musculoskeletal	Direct	93.846	5 R01 AR044552-09	89,217	-
Arthritis Musculoskeletal	Direct	93.846	5 R01 AR44552-07	(116)	-
Arthritis Musculoskeletal	Direct	93.846	5 R21 AR48399-02	75,457	-
University of Pennsylvania	Pass-Through	93.846	533006B	449	-
University of Utah	Pass-Through	93.846	N01-AR-9-2236	320,188	128,132
NARAC	Pass-Through	93.846	NARAC 2	816	-
Spire Corporation	Pass-Through	93.846	200519	17,448	-
Diabetes Endocrinology & Metabolism	Direct	93.847	08R1DK45776B	4,537	-
Diabetes Endocrinology & Metabolism	Direct	93.847	08RDK045776C	262,247	-
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R01 DK064172-01	146,338	-
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R01 DK066110-01	49,113	-
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R01 DK63336-01	90,900	50,562
Diabetes Endocrinology & Metabolism	Direct	93.847	1 R21 DK63416-01	54,074	42,853
Diabetes Endocrinology & Metabolism	Direct	93.847	2 R01 DK52809-05A1	(22)	-
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK052809-06	201,915	-

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Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK052809-07	\$ 97,244	\$ -
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK063336-02	313,669	166,483
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK064172-02	98,833	-
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK51529-05	(569)	-
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R01 DK63336-02	50,444	25,000
Diabetes Endocrinology & Metabolism	Direct	93.847	5 R21 DK063416-02	247,109	112,717
Digestive Diseases and Nutrition	Direct	93.848	08R1DK60447A	242,869	-
Digestive Diseases and Nutrition	Direct	93.848	08RDK063945A	133,605	-
Digestive Diseases and Nutrition	Direct	93.848	08RDK064959A	319,427	-
Digestive Diseases and Nutrition	Direct	93.848	2 R01 DK48794B	21,771	17,093
Digestive Diseases and Nutrition	Direct	93.848	5 R01 DK048794-07	100,781	17,208
Digestive Diseases and Nutrition	Direct	93.848	5 R01 DK048794-07S1	34,645	-
Digestive Diseases and Nutrition	Direct	93.848	5 R01 DK048794-08	155,346	-
Univ of Texas Southwest Medical Center	Pass-Through	93.848	5 R01 DK46602-04	22,172	-
Mayo Clinic	Pass-Through	93.848	5 R01 DK56924-03	39,039	-
Univ of Texas Southwest Medical Center	Pass-Through	93.848	pt 1R01 DK58369-01	3,800	-
Univ of Texas Southwest Medical Center	Pass-Through	93.848	PT 1R01 DK58369-03	12,000	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK0049561-08	33,658	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK049561-07	192,448	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK059869-04	67,210	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK39202-13	55,477	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK52907-05	(5,045)	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK52907-06	78,080	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK59869-02	19,535	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R01 DK59869-03	282,536	-
Kidney Diseases Urology & Hematology	Direct	93.849	5 R21 DK59280-02	38,860	-
Clinical Research Related	Direct	93.853	08RNS043162A	11,551	-
Clinical Research Related	Direct	93.853	1 F30 NS046135-01	17,553	-
Clinical Research Related	Direct	93.853	1 F31 NS046233-01	25,054	-
Clinical Research Related	Direct	93.853	1 P01 NS043985-01A1	860,618	6,552
Clinical Research Related	Direct	93.853	1 R01 NS41862-01	(6,763)	-
Clinical Research Related	Direct	93.853	1 R01 NS43113-02	187,900	-
Clinical Research Related	Direct	93.853	1 R44 NS40404-03	61,325	-
Geneprime, LLC.	Pass-Through	93.853	2 R01 NS034239-09	194,009	-
Clinical Research Related	Direct	93.853	2 R01 NS36229-05A2	5,095	-
Clinical Research Related	Direct	93.853	2 R01 NS36229-05A2	2,078	-
Clinical Research Related	Direct	93.853	2 R37 NS36126-05A1	(113,554)	-
Clinical Research Related	Direct	93.853	3 R01 NS039940-03S1	8,054	-
Clinical Research Related	Direct	93.853	3 R01 NS34239-06S1	(29,432)	-
Clinical Research Related	Direct	93.853	3 R01 NS41862-02S1	(2,184)	-
Clinical Research Related	Direct	93.853	3 R37 NS036126-07S1	10,847	-
Clinical Research Related	Direct	93.853	3 R37 NS36126-05A1S2	870	-
Clinical Research Related	Direct	93.853	5 F30 NS046135-02	3,481	-
Clinical Research Related	Direct	93.853	5 P01 NS043985-02	41,535	-
Clinical Research Related	Direct	93.853	5 R01 NS034239-10	80,219	-
Clinical Research Related	Direct	93.853	5 R01 NS039940-04	119,878	-
Clinical Research Related	Direct	93.853	5 R01 NS041858-03	206,460	-
Clinical Research Related	Direct	93.853	5 R01 NS041858-03S1	6,106	-
Clinical Research Related	Direct	93.853	5 R01 NS041858-04	45,519	-
Clinical Research Related	Direct	93.853	5 R01 NS041862-03	194,933	-
Clinical Research Related	Direct	93.853	5 R01 NS041862-04	16,435	-
Clinical Research Related	Direct	93.853	5 R01 NS043113-03	88,422	-
Clinical Research Related	Direct	93.853	5 R01 NS34239-08	35,866	-
Clinical Research Related	Direct	93.853	5 R01 NS36229-06	260,033	4,000
Clinical Research Related	Direct	93.853	5 R01 NS36229-06	10,573	-
Clinical Research Related	Direct	93.853	5 R01 NS36229-07	4,136	-
Clinical Research Related	Direct	93.853	5 R01 NS41862-02	(1,105)	-
Clinical Research Related	Direct	93.853	5 R37 NS036126-06	20	-
Clinical Research Related	Direct	93.853	5 R37 NS036126-07	554,531	(72)

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Research and Development (continued):					
93 Health And Human Services (continued):					
Clinical Research Related	Direct	93.853	5 R37 NS36126-06	\$ 4,986	\$ -
University of Minnesota	Pass-Through	93.853	7 R01 NS042549-02	55,619	-
Oregon Health Sciences Center	Pass-Through	93.853	APRC00531	201,136	-
Columbia University	Pass-Through	93.853	P01 NS11766-27A1	72,970	-
St. Lukes Roosevelt Hospital	Pass-Through	93.853	P/T 5 P01NS31492-10	5,608	-
St. Lukes Roosevelt Hospital	Pass-Through	93.853	P/T 5 P01NS31492-11	33,162	-
St. Lukes Roosevelt Hospital	Pass-Through	93.853	P/T 5 P01NS31492-10	16,163	-
St. Lukes Roosevelt Hospital	Pass-Through	93.853	P/T 5 P01NS31492-11	66,631	-
Biological Basis Research	Direct	93.854	5 R01 NS039940-03	162,316	-
Biological Basis Research	Direct	93.854	5 R01 NS36229-04	(15,111)	-
Biological Basis Research	Direct	93.854	5 R01 NS37849-04	108,107	-
Biological Basis Research	Direct	93.854	5 R01 NS39751-04	152,839	-
Biological Basis Research	Direct	93.854	5 R29 NS36831-04	(5,549)	-
Allergy Immunology & Transplantation	Direct	93.855	1 F32 AI055152-01	46,420	-
Allergy Immunology & Transplantation	Direct	93.855	1 R01 AI049472-01A2	145,798	-
Allergy Immunology & Transplantation	Direct	93.855	1 R01 AI054551-01	55,111	-
Allergy Immunology & Transplantation	Direct	93.855	1 R01 AI054551-02	79,849	-
Allergy Immunology & Transplantation	Direct	93.855	1 R21 AI054645-01A1	79,908	-
University of Colorado Health Sciences	Pass-Through	93.855	2 U19 AI046374-05	5,014	-
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI047825-05	75,747	3,333
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI049472-02	194,840	-
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI31641-08	(9,033)	-
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI31641-09	153,214	-
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI47825-04	3,401	-
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI47825-04	193,693	33,333
Allergy Immunology & Transplantation	Direct	93.855	5 R01 AI48433-03	134,714	11,824
Microbiology & Infectious Diseases	Direct	93.856	08R1Ai34956C	319,326	-
Microbiology & Infectious Diseases	Direct	93.856	08R1AI47866A	340,677	51,000
Microbiology & Infectious Diseases	Direct	93.856	08R3AI51176A	86,731	-
Microbiology & Infectious Diseases	Direct	93.856	08RAI057755A	36,295	-
Microbiology & Infectious Diseases	Direct	93.856	08RAIO58831A	3,354	-
Microbiology & Infectious Diseases	Direct	93.856	1 F32 AI056811-01	35,590	-
Microbiology & Infectious Diseases	Direct	93.856	1 R01 AI049311-01A1	382	-
Microbiology & Infectious Diseases	Direct	93.856	1 R01 AI049540-01A1	79,178	3,300
Microbiology & Infectious Diseases	Direct	93.856	1 R03 IA053196-01	15,050	-
CEL Science Corporation	Pass-Through	93.856	1 R43 AI052951-01A1	26,194	-
Dana Farber Cancer Research	Pass-Through	93.856	1P01AI4824001	200,187	13,113
University of Massachusetts	Pass-Through	93.856	5 P30 AI42845-06	37,089	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI049311-02	220,826	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI050894-03	144,836	-
Microbiology & Infectious Diseases	Direct	93.856	5 R01 AI50894-02	(4,189)	-
Microbiology & Infectious Diseases	Direct	93.856	5 R03 IA053196-02	57,123	-
University of Minnesota	Pass-Through	93.856	PT 5U01 AI27661-18	158,046	-
University of Minnesota	Pass-Through	93.856	PT 5U01 AI27661-19	122,446	3,999
Pharmacological Sciences	Direct	93.859	08R1GM32441E	352,068	-
Pharmacological Sciences	Direct	93.859	08R1GM34927E	73,104	-
Pharmacological Sciences	Direct	93.859	08R1GM39451E	88,012	-
Pharmacological Sciences	Direct	93.859	08R1GM44931C	148,727	-
Pharmacological Sciences	Direct	93.859	08R1GM61068B	25,108	25,108
Pharmacological Sciences	Direct	93.859	08R1GM61068B	121,971	-
Pharmacological Sciences	Direct	93.859	08R1GM65204A	233,905	-
Pharmacological Sciences	Direct	93.859	1 R01 GM068430-01A1	33,677	-
Rutgers University	Pass-Through	93.859	42803110214 1799	3,046	-
Pharmacological Sciences	Direct	93.859	5 K08 GM000703-03	102,623	-
Pharmacological Sciences	Direct	93.859	5 K08 GM000703-02	14,938	-
Pharmacological Sciences	Direct	93.859	5 R01 GM57428-05	83,036	-
State University of New York Buffalo	Pass-Through	93.859	R93746 R01GM6322301	21,758	-
Pharmacological Sciences	Direct	93.859	RGM039451F	28,497	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
University of California - Davis	Pass-Through	93.862	00RA5027 NIH	\$ 48,392	\$ -
Genetics Research	Direct	93.862	08R1GM60029A	84,415	-
Genetics Research	Direct	93.862	08R1GM61603A	79,769	-
Genetics Research	Direct	93.862	08R1GM62484A	(2,084)	-
Genetics Research	Direct	93.862	08RIGM62915A	233,063	-
Genetics Research	Direct	93.862	1 R01 GM65508-01	(672)	-
Genetics Research	Direct	93.862	5 R01 GM065508-02	146,765	-
Genetics Research	Direct	93.862	5 R01 GM065508-03	72,816	-
Genetics Research	Direct	93.862	5 R01 GM61961-03	409	-
Genetics Research	Direct	93.862	5 R01 GM61961-04	274,820	-
Population Research	Direct	93.864	08R1DA13580B	996,579	-
Population Research	Direct	93.864	08RHD041546A	83,286	-
Population Research	Direct	93.864	2 R01 HD28165-06A1	85	-
Population Research	Direct	93.864	5 R01 HD038468-03	242,281	-
Population Research	Direct	93.864	5 R01 HD038468-04	33	-
Population Research	Direct	93.864	5 R01 HD038813-04	633	-
Population Research	Direct	93.864	5 R01 HD038813-04	176,666	-
Population Research	Direct	93.864	5 R01 HD28165-09	7,372	-
Population Research	Direct	93.864	5 R01 HD38468-02	(8,340)	-
Population Research	Direct	93.864	5 R01 HD38813-03	18,548	-
Population Research	Direct	93.864	5 R01 HD38813-03S1	2,207	-
Research for Mothers and Children	Direct	93.865	08R1HD42882A	197,534	-
Research for Mothers and Children	Direct	93.865	08R1HD39438A	60,211	-
Research for Mothers and Children	Direct	93.865	08R1HD39438A	72,073	72,073
Research for Mothers and Children	Direct	93.865	08R1HD39620A	325,782	9,500
Research for Mothers and Children	Direct	93.865	08RHD044144A	39,305	-
Research for Mothers and Children	Direct	93.865	08RHD046135A	252,476	11,156
Research for Mothers and Children	Direct	93.865	1 F32 HD042909-01	3,596	-
Research for Mothers and Children	Direct	93.865	1 R03 HD44679-01A1	23,740	-
Research for Mothers and Children	Direct	93.865	2 R01 HD037804-05A1	91,430	-
Research for Mothers and Children	Direct	93.865	5 F32 HD42909-02	31,413	-
University of Colorado at Boulder	Pass-Through	93.865	5 P50 HD27802-12	(121,419)	-
University of Colorado at Boulder	Pass-Through	93.865	5 P50 HD27802-13	222,712	-
University of Colorado at Boulder	Pass-Through	93.865	5 P50 HD27802-14	46,988	-
Massachusetts General Hospital	Pass-Through	93.865	P/t 5 R01 HD037694-0	670	-
Aging Research	Direct	93.866	08R1AG17977B	250,599	154,094
Aging Research	Direct	93.866	08RAG021518A	163,562	-
Aging Research	Direct	93.866	3 R01 AG18078-04S1	3,614	-
Aging Research	Direct	93.866	5 R01 AG18078-04	23,107	-
Aging Research	Direct	93.866	5 R01 AG18078-05	110,136	-
Duke University	Pass-Through	93.866	AG08761 99SCNIH1030	75,007	-
University of Michigan	Pass-Through	93.866	F009986	21,115	-
Retinal and Choroidal Diseases	Direct	93.867	08R1EY07609E	155,544	-
Retinal and Choroidal Diseases	Direct	93.867	08REY010595C	427,111	-
Retinal and Choroidal Diseases	Direct	93.867	1 R01 EY13000-01A1	(10,136)	-
Retinal and Choroidal Diseases	Direct	93.867	1 R03 EY013842-01A1	90,175	-
Retinal and Choroidal Diseases	Direct	93.867	2 R01 EY013000-03	220,796	-
Retinal and Choroidal Diseases	Direct	93.867	2 R01 EY10542-06	(4,221)	-
Retinal and Choroidal Diseases	Direct	93.867	2 R01 EY10542-07	(30,490)	(9,160)
Retinal and Choroidal Diseases	Direct	93.867	2-8326651	(15,081)	-
Retinal and Choroidal Diseases	Direct	93.867	3 R01 EY013394-02S1	6,383	-
Retinal and Choroidal Diseases	Direct	93.867	3-8326651	189,971	-
Retinal and Choroidal Diseases	Direct	93.867	5 R01 EY013394-03	70,788	-
Retinal and Choroidal Diseases	Direct	93.867	5 R01 EY10542-08	321,431	18,041
Retinal and Choroidal Diseases	Direct	93.867	5 R01 EY13000-02	125,045	-
Retinal and Choroidal Diseases	Direct	93.867	7 R01 EY010958-08	7,930	-
Retinal and Choroidal Diseases	Direct	93.867	7 R01 EY013394-02	261,656	-
Anterior Segment Diseases	Direct	93.868	08R1EY10595B	(9,941)	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Research and Development Cluster (continued):					
93 Health And Human Services (continued):					
Rural Health Services Outreach	Pass-Through	93.912		\$ 13,440	\$ -
Rural Health Services Outreach	Pass-Through	93.912	s/c 1 D06 RH00153-02	(1,768)	-
Hope Medical Outreach	Pass-Through	93.913		16,418	-
Hope Medical Outreach	Pass-Through	93.913		8,333	-
Charles Drewhealth Center	Pass-Through	93.926		(4,457)	-
Charles Drewhealth Center	Pass-Through	93.926	5 H49 MC00156-03	69,903	-
University of Illinois - Chicago	Pass-Through	93.929	1R01 HD38867-01A1	(138)	-
Fogerty International Research	Direct	93.934	08R3TW01212A	34,997	-
University of Puerto Rico	Pass-Through	93.941	1 U54 NS43011-01	(8,932)	-
University of Puerto Rico	Pass-Through	93.941	5 U54 NS43011-021	85,555	-
University of Puerto Rico	Pass-Through	93.941	5 U54 NS43011-03	94,469	-
Senior International Fellows	Direct	93.989	08D3TW01429A	477,948	26,461
Nebraska Dept Health & Human Service	Pass-Through	93.994	8802	66,730	-
93 Agency Total				<u>64,124,763</u>	
2 Agency for International Development:					
Michigan State University	Pass-Through	98.001	61-3132	98,562	17,827
Agency For International Development	Direct	98.001	LAGG009690009000	3,224,987	1,643,542
2 Agency Total				<u>3,323,549</u>	
Other:					
NATO	Pass-Through	99.000	ESTCLG979505	15,025	-
National Institute Health	Direct	99.000	RA1341-03-3B-0750	2,562	-
Other Agency Total				<u>17,587</u>	
Total Research And Development Cluster				<u>\$ 122,896,883</u>	
Student Aid Cluster:					
84 Department of Education:					
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84		4,956	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84		(1,338)	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84		(40,039)	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84		172,973	-
Supplemental Education	Direct	84.007	P007A0224790	51,535	-
Supplemental Education	Direct	84.007	P007A032455	149,488	-
Supplemental Education	Direct	84.007	P007A032478	104,302	-
Supplemental Education	Direct	84.007	P007A032479	471,826	-
Supplemental Education	Direct	84.007	P007A0324800	546,877	-
Work-Study Program	Direct	84.033	P033A022455	16,606	-
Work-Study Program	Direct	84.033	P033A022478	60,455	-
Work-Study Program	Direct	84.033	P033A032455	301,414	-
Work-Study Program	Direct	84.033	P033A032478	52,548	-
Work-Study Program	Direct	84.033	P033A032479	241,817	-
Perkins Loan Program	Direct	84.038	P038A0324800	796,427	-
Perkins Loan Program	Direct	84.038	P038A032478	135,845	-
Pell Grant	Direct	84.063		18,980	-
Pell Grant	Direct	84.063	P063P0202650	58,575	-
Pell Grant	Direct	84.063	P063P0302650	9,140,496	-
Pell Grant	Direct	84.063	P063P0317790	4,484,567	-
Pell Grant	Direct	84.063	P063P0329250	314,885	-
Pell Grant	Direct	84.063	P063P20021779	17,260	-
Pell Grant	Direct	84.063	P063P20032869	522,167	-
Pell Grant	Direct	84.063	P063Q022869	666	-
Pell Grant	Direct	84.063	P063P0217810	16,887	-
Pell Grant	Direct	84.063	P063P0317810	6,177,542	-
Ford Direct Loan Program 2003	Direct	84.268		874,641	-
Ford Direct Loan Program 2004	Direct	84.268		67,804,694	-
84 Agency Total				<u>92,497,052</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Student Aid Cluster (continued):					
93 Health and Human Services:					
Health Profession Student Loan	Direct	93.342	7272501-03	21,146	-
Total Student Aid Cluster				<u>\$ 92,518,198</u>	
Other:					
TRIO Cluster:					
Special Services for Disabled	Direct	84.042	P042A010560-02	51,712	-
Special Services for Disabled	Direct	84.042	P042A010560-03	218,191	-
Special Services for Disabled	Direct	84.042	P042A0108670	367,655	-
Special Services for Disabled	Direct	84.042	P042A0110860	311,639	-
Subtotal CFDA 84.042				<u>949,197</u>	
WNPG Program	Direct	84.217	P217A9901990	71,407	-
Talent Search	Direct	84.044	P044A0209300	424,560	
Upward Bound Program	Direct	84.047	P047A030620	220,307	-
Upward Bound Program	Direct	84.047	P047A30466	160,555	-
Upward Bound Program	Direct	84.047	P047A9901020	74,851	-
Upward Bound Program	Direct	84.047	P047A9902740	74,310	-
Upward Bound Program	Direct	84.047	P047M9901730	81,169	-
Upward Bound Program	Direct	84.047	P47MO30175	140,070	-
Subtotal CFDA 84.047				<u>751,262</u>	
Total TRIO Cluster				<u>2,196,426</u>	
10 Department of Agriculture:					
USDA Other	Direct	10		20,889	-
USDA Other	Direct	10		34,504	-
USDA Other	Direct	10		32,688	-
Nebraska Department of Agriculture	Pass-Through	10		271	-
Center for Rural Affairs	Pass-Through	10.02IE08310122	02IE08310122	711	-
USDA Other	Direct	10.0371000108CA	0371000108CA	21,196	19,250
Center for Rural Affairs	Pass-Through	10.03IE08310137	03IE08310137	2,500	-
Nebraska Department of Agriculture	Pass-Through	10.180305	180305	4,690	-
Nebraska Department of Agriculture	Pass-Through	10.18-05-106	18-05-106	1,043	-
USDA Other	Direct	10.2IE08310228	2IE08310228	40,198	-
USDA Other	Direct	10.65-6526-3-870	65-6526-3-870	13,900	-
USDA Other	Direct	10.7465267940	7465267940	350	-
USDA Other	Direct	10.FSIS-C-61-2003	FSIS-C-61-2003	3,365	-
USDA Other	Direct	10.USDA/CSREES		39,377	-
Subtotal CFDA NA				<u>215,682</u>	
Animal and Plant Inspection	Direct	10.025	0384560644CA	27,150	-
ADEC	Pass-Through	10.200	41101	3,483	-
ADEC	Pass-Through	10.200	42003	3,606	-
COOP Station Rsch Ext & Education	Direct	10.200	343289152	44,869	45,834
Subtotal CFDA 10.200				<u>51,958</u>	
Graduate Fellowships	Direct	10.210	384208819	22,000	-
Graduate Fellowships	Direct	10.210	384208835	43,319	-
Graduate Fellowships	Direct	10.210	20023842011739	34,920	-
Subtotal CFDA 10.210				<u>100,239</u>	
Higher Education Challenge Program	Direct	10.217	2001-38411-10784	7,024	-
University of Minnesota	Pass-Through	10.217	421-55000209	656	-
Higher Education Challenge Program	Direct	10.217	99384117960	22,745	17,982
Higher Education Challenge Program	Direct	10.217	20013841110832	12,022	-

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
10 Department of Agriculture (continued):					
Higher Education Challenge Program	Direct	10.217	20023841112089	\$ 41,295	\$ 16,086
Central Washington University	Pass-Through	10.217	20023841112133	5,804	-
Higher Education Challenge Program	Direct	10.217	20023841112149	19,520	-
Subtotal CFDA 10.217				<u>109,066</u>	
Iowa State University	Pass-Through	10.224	4164448	<u>25,618</u>	-
University of Wisconsin	Pass-Through	10.302		15,922	-
Colorado State University	Pass-Through	10.302	G14711	81,413	-
Iowa State University	Pass-Through	10.302	4164633	60,432	-
Farm Efficiency/Profitability	Direct	10.302	521019624	744,638	418,062
Subtotal CFDA 10.302				<u>902,405</u>	
Iowa State University	Pass-Through	10.303	4163012	46,286	-
CSREES Integrated Programs	Direct	10.303	511309716	65,868	-
CSREES Integrated Programs	Direct	10.303	20015110111100	207,423	82,562
CSREES Integrated Programs	Direct	10.303	2001511011369	184,813	121,900
Subtotal CFDA 10.303				<u>504,390</u>	
Kansas State University	Pass-Through	10.304	S03091	30,000	-
Nebraska Department of Agriculture	Pass-Through	10.304	1801171	2,769	-
Subtotal CFDA 10.304				<u>32,769</u>	
Technical Assistance to Cooperatives	Direct	10.350	511109768	142,982	71,055
Technical Assistance to Cooperatives	Direct	10.350	511309773	64,860	-
Subtotal CFDA 10.350				<u>207,842</u>	
Nebr Department of Economic Development	Pass-Through	10.446	04-03-062	<u>7,500</u>	-
Crop Insurance	Direct	10.450	02IE08310205	10,626	-
Crop Insurance	Direct	10.450	03IE08310122	21,729	20,926
Subtotal CFDA 10.450				<u>32,355</u>	
National 4-H Council	Pass-Through	10.500		2,704	2,579
Little Priest Tribal College	Pass-Through	10.500		52,881	-
National 4-H Council	Pass-Through	10.500		3,575	-
National 4-H Council	Pass-Through	10.500		6,670	-
National 4-H Council	Pass-Through	10.500		885	-
USDA Cooperative Extension Service	Direct	10.500	00ESAG10938	85,947	71,170
Mississippi State University	Pass-Through	10.500	018000 340226-02	25,767	-
USDA Cooperative Extension Service	Direct	10.500	2001-49200-01262	633,081	363,395
USDA Cooperative Extension Service	Direct	10.500	48540-02700	1,111,710	-
Michigan State University	Pass-Through	10.500	614001F	3,125	-
USDA Cooperative Extension Service	Direct	10.500	98ESAG10393	14,865	14,113
USDA Cooperative Extension Service	Direct	10.500	98EWQI10532	70,183	-
USDA Cooperative Extension Service	Direct	10.500	98EXCA30632	911	-
USDA Cooperative Extension Service	Direct	10.500	99ESAG10628	73,943	35,048
USDA Cooperative Extension Service	Direct	10.500	EIAQ02700	14	-
USDA Cooperative Extension Service	Direct	10.500	EPEN02700	12,823	-
Kansas State University	Pass-Through	10.500	S03034	9,490	-
Kansas State University	Pass-Through	10.500	S03049	1,124	-
USDA Cooperative Extension Service	Direct	10.500	4832602700	28,236	-
USDA Cooperative Extension Service	Direct	10.500	2.0013871110539	1,283,305	-
USDA Cooperative Extension Service	Direct	10.500	20014700101144	268,685	255,685
USDA Cooperative Extension Service	Direct	10.500	20014853701136	42,312	35,353
USDA Cooperative Extension Service	Direct	10.500	20014920001260	49,060	-
USDA Cooperative Extension Service	Direct	10.500	20024159001354	153,655	148,603

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
10 Department of Agriculture (continued):					
USDA Cooperative Extension Service	Direct	10.500	20024700101444	\$ 398,220	\$ 370,548
USDA Cooperative Extension Service	Direct	10.500	20024855701539	4,352	-
USDA Cooperative Extension Service	Direct	10.500	20033949014107	16,772	13,584
USDA Cooperative Extension Service	Direct	10.500	20034152001567	125,566	-
USDA Cooperative Extension Service	Direct	10.500	20034700101659	126,284	126,284
USDA Cooperative Extension Service	Direct	10.500	20034860501817	25,280	-
USDA Cooperative Extension Service	Direct	10.500	20044200000000	495	-
USDA Cooperative Extension Service	Direct	10.500	20044854001832	678	-
Subtotal CFDA 10.500				<u>4,632,598</u>	
Douglas County	Pass-Through	10.557		395,325	-
Douglas County	Pass-Through	10.557		310	-
Douglas County	Pass-Through	10.557		408	-
Douglas County	Pass-Through	10.557		116,726	-
Douglas County	Pass-Through	10.557		(1,987)	-
Douglas County	Pass-Through	10.557		245	-
Subtotal CFDA 10.557				<u>511,027</u>	
Nebraska Department of Education	Pass-Through	10.558		14,534	-
Nebraska Department of Education	Pass-Through	10.558		12,308	-
Subtotal CFDA 10.558				<u>26,842</u>	
Nebraska Department of Education	Pass-Through	10.559		3,122	-
Nebraska Department of Education	Pass-Through	10.559		15,160	-
Subtotal CFDA 10.559				<u>18,282</u>	
Lincoln Action Program	Pass-Through	10.560		360	-
Nebraska Dept of Health & Human Services	Pass-Through	10.560	7740	800,382	-
Subtotal CFDA 10.560				<u>800,742</u>	
USDA Forestry Research	Direct	10.652	01CA11231300081	(384)	-
USDA Forestry Research	Direct	10.652	03CS11231300049	32,615	-
Subtotal CFDA 10.652				<u>32,231</u>	
Forest Service	Direct	10.664	GR288001846	1,715,142	263,125
USDA Resource Conservation	Direct	10.901	7465267951	18,435	-
USDA International Training	Direct	10.962	5831480014	44,308	-
USDA International Training	Direct	10.962	5831489081	35,227	-
Subtotal CFDA 10.962				<u>79,535</u>	
10 Agency Total				<u>10,051,808</u>	
11 Department of Commerce:					
Intergovernmental Climate Program	Direct	11.428	EA133E02CN0025	392,570	-
Ciasta-Regional Climate Data Center	Pass-Through	11.443		103,365	-
Information Manufacturing Corporation	Pass-Through	11.443	IMCNOAA02001	53,655	-
Subtotal CFDA 11.443				<u>157,020</u>	
NETV-PBS	Pass-Through	11.550		46	-
Nebraska Dept of Economic Development	Pass-Through	11.609	301003	(91)	-
Nebraska Dept of Economic Development	Pass-Through	11.609	401036	145,000	-
Measurement Engr Research Standards	Direct	11.609	70NANB4H1079	2,012	-
Subtotal CFDA 11.609				<u>146,921</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
11 Department of Commerce (continued):					
Delaware Valley Ind Resource Center	Pass-Through	11.611		\$ (8,347)	\$ -
Nebr Department of Economic Development	Pass-Through	11.611	04-01-035	210,000	-
Subtotal CFDA 11.611				<u>201,653</u>	
11 Agency Total				<u>898,210</u>	
12 Department of Transportation:					
DOT Other	Direct	12		17,856	-
DOT Other	Direct	12.DACW45-03-A-0107	DACW45-03-A-0107	18,810	-
DOT Other	Direct	12.MDA904-03-1-0207	MDA904-03-1-0207	64,648	-
Subtotal CFDA NA				<u>101,314</u>	
GSA Procurement Technical Assistance	Direct	12.002	SP4800-02-2-0257	80,234	-
GSA Procurement Technical Assistance	Direct	12.002	SP4800-04-2-0392	151,090	-
Subtotal CFDA 12.002				<u>231,324</u>	
Young & Rubicam	Pass-Through	12.398		(354)	-
Army Other	Direct	12.398	DAMD17-00-1-0361	111,083	-
Subtotal CFDA 12.398				<u>110,729</u>	
Army Medical Research	Direct	12.399	DADA10-01D0011	81,331	-
National Security Agency	Direct	12.401	MDA9049910099	(3,587)	(3,587)
Military Medical R&D Construction Grant	Direct	12.420	DAMD17-01-1-0341	15,695	-
Military Medical R&D Construction Grant	Direct	12.420	DAMD170210659	3,806,763	-
Subtotal CFDA 12.420				<u>3,822,458</u>	
Mathematical Sciences Research	Direct	12.901	H982300410004	3,652	-
Mathematical Sciences Research	Direct	12.901	MDA9040310073	6,803	-
Subtotal CFDA 12.901				<u>10,455</u>	
12 Agency Total				<u>4,354,024</u>	
14 Department of Housing and Urban Development:					
City of Omaha	Pass-Through	14.B-03-SP-NE-0452	B-03-SP-NE-0452	22,607	-
Nebr Department of Economic Development	Pass-Through	14.228		(7,278)	-
Urban Development	Pass-Through	14.228	4010079 69400	17,494	-
Nebraska Dept of Economic Development	Pass-Through	14.228	970338	347	-
Subtotal CFDA 14.228				<u>10,563</u>	
Central Nebraska Commission	Pass-Through	14.246		1,088	-
City of Omaha	Pass-Through	14.506		1,028	-
Community Outreach Partnerships	Direct	14.511	NE01032	132,329	-
Community Development Workstudy	Direct	14.512	CDWS-NE-02-058	42,894	-
14 Agency Total				<u>210,509</u>	
15 Department of Interior:					
Nebraska Game and Parks Commission	Pass-Through	15		7,388	-
Nebraska Game and Parks Commission	Pass-Through	15		25,148	-
INT Other	Direct	15.01FG601530	01FG601530	18,186	-
INT Other	Direct	15.01FG601585	01FG601585	136,534	-
INT Other	Direct	15.03FG601811	03FG601811	2,108	-
INT Other	Direct	15.14486018101J489	14486018101J489	20,869	20,869
INT Other	Direct	15.98FC6011110	98FC6011110	2,591	-
Subtotal CFDA NA				<u>212,824</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
15 Department of Interior (continued):					
Nebraska Game and Parks Commission	Pass-Through	15.608		\$ 6,734	\$ -
Fish and Wildlife Management Assistance	Direct	15.608	973101G009	24,661	-
Subtotal CFDA 15.608				<u>31,395</u>	
Nebraska Game and Parks Commission	Pass-Through	15.634		<u>133</u>	-
Loup Basin Reclamation	Pass-Through	15.806		124,972	-
Water Resources Research	Direct	15.806	5FC6005870	35,377	-
Water Resources Research	Direct	15.806	99FC6012200	57,599	-
Subtotal CFDA 15.806				<u>217,948</u>	
Nebraska State Historical Society	Pass-Through	15.904		<u>15,130</u>	-
NPS-Technical Preservation	Direct	15.915	1443CX110092062	450	-
NPS-Technical Preservation	Direct	15.915	CA60000A0100	288	-
NPS-Technical Preservation	Direct	15.915	CA60000A0100	96	-
Subtotal CFDA 15.915				<u>834</u>	
NPS-Rivers Trails and Conservation	Direct	15.921	H6490C223	<u>231,578</u>	-
15 Agency Total				<u>709,842</u>	
16 Department of Justice:					
Nebraska Emergency Management Agency	Pass-Through	16.007	2002/DOJ/EQP/011	138,464	-
Nebraska Correctional Services	Pass-Through	16.202	7201 04	2,440	-
Juvenile Mentoring Program	Direct	16.726	2001-JG-FX-0011	57,445	-
16 Agency Total				<u>198,349</u>	
17 Department of Labor:					
Nebraska Department of Labor	Pass-Through	17.299		77,396	-
Nebraska Department of Labor	Pass-Through	17.299		8,026	-
Subtotal CFDA 17.299				<u>85,422</u>	
Mine Health and Safety	Direct	17.600	E4R4002424	<u>63,422</u>	-
17 Agency Total				<u>148,844</u>	
19 Department of State:					
Dept of State Other	Direct	19.SECAAS02GR248DH	SECAAS02GR248DH	<u>38,469</u>	-
Professional Development	Direct	19.404	SECAAS03GR172	<u>70,616</u>	-
Educational Exchange	Direct	19.408	S-ECAAEE-03-GR-ii4	40,187	-
Educational Exchange	Direct	19.408	S-ECAAS-02-GR-273	19,567	-
Educational Exchange	Direct	19.408	S-ECAAS-03-GR-218	281,855	-
Subtotal CFDA 19.408				<u>341,609</u>	
19 Agency Total				<u>450,694</u>	
20 Department of Transportation:					
Nebraska Department of Roads	Pass-Through	20		297,723	269,871
Nebraska Department of Roads	Pass-Through	20.LTAP73117	LTAP73117	64,491	-
Nebraska Department of Roads	Pass-Through	20.LTAP73118	LTAP73118	169,514	-
Nebraska Department of Roads	Pass-Through	20.LTAP73119	LTAP73119	61,936	-
Subtotal CFDA NA				<u>593,664</u>	
Nebraska Department of Motor Vehicles	Pass-Through	20.600	03-41	<u>3,669</u>	-
20 Agency Total				<u>597,333</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
27 Federal Civil Service:					
Nebraska Dept of Health & Human Services	Pass-Through	27.011	021PA06002	\$ (718)	\$ -
IPA Mobility Program	Pass-Through	27.011	021PA06002-01	73,728	-
27 Agency Total				<u>73,010</u>	
39 General Services Administration:					
General Services Administration	Direct	3906T00BND0541 A717199	06T00BND0541 A717199	883,960	-
General Services Administration	Direct	39P02040178	P02040178	68,241	-
39 Agency Total				<u>952,201</u>	
43 National Aeronautics and Space Administration:					
Institute of Global Environmental Studies	Pass-Through	43.9029-003/004/005-45	9029-003/004/005-45	18,452	-
NASA Other	Direct	43.NGT540104000	NGT540104000	590,278	40,864
NASA Other	Direct	43.NGT530358	NGT530358	1,109	-
43 Agency Total				<u>609,839</u>	
45 National Endowment Arts and Humanities:					
Friends of the Lied	Pass-Through	45.024		25,912	-
Promotion of the Arts	Direct	45.024	352005008	20,697	-
Subtotal CFDA 45.024				<u>46,609</u>	
Nebraska Arts Council	Pass-Through	45.025		500	-
University of Iowa	Pass-Through	45.116	4000068251 RZ20576	357	-
Newberry Library	Pass-Through	45.137		18,140	-
Office of Preservation	Direct	45.149	PA2380301	16,369	-
IMS Institute of Museum Services	Direct	45.301	IA-80129-98	176	-
IMS Institute of Museum Services	Direct	45.301	IM0102002002	1	-
IMS Institute of Museum Services	Direct	45.301	NL1002501	53,619	-
Subtotal CFDA 45.301				<u>53,796</u>	
45 Agency Total				<u>135,771</u>	
47 National Science Foundation:					
NSF Other	Direct	47.008	88780	44,632	-
Graduate Student Support	Direct	47.009	9452801	50,045	-
NSF Mathematical and Physical	Direct	47.049	93451	15,000	-
NSF Mathematical and Physical	Direct	47.049	354008	13,661	-
Subtotal CFDA 47.049				<u>28,661</u>	
NSF Young Scholars Program	Direct	47.072	9909496	16,126	-
NSF Biological Sciences	Direct	47.074	DEB0342189	32,873	10,020
NSF Biological Sciences	Direct	47.074	97019	95,022	-
Subtotal CFDA 47.074				<u>127,895</u>	
NSF Social Behavioral Economic Science	Direct	47.075	123669	121,796	21,865
Education and Human Resources	Direct	47.076	86358	428,363	-
Education and Human Resources	Direct	47.076	229294	564,626	-
Education and Human Resources	Direct	47.076	338482	18,847	-
Education and Human Resources	Direct	47.076	DUE-0313691	19,094	-
Omaha Public Schools	Pass-Through	47.076		216,207	-

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YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
47 National Science Foundation (continued):					
Education and Human Resources	Direct	47.076	DUE-336462	\$ 53,652	\$ -
Polar Programs	Direct	47.078	225361	(12,363)	-
Subtotal CFDA 47.076				<u>1,288,426</u>	
47 Agency Total				<u>1,677,581</u>	
59 Small Business Administration:					
SBA Small Business Development	Direct	59.037	3-603001-Z-0028-23	331,824	26,100
SBA Small Business Development	Direct	59.037	4-603001-Z-0028-24	187,861	14,249
Small Business Administration	Pass-Through	59.037		30,619	-
Small Business Administration	Pass-Through	59.037		38,305	-
Small Business Administration	Pass-Through	59.037		(995)	-
59 Agency Total				<u>587,614</u>	
64 Veterans Administration					
Sharing Specialized Medical Services	Direct	64.018	V636P-2065	<u>44,744</u>	-
66 Environmental Protection Agency:					
Nebraska Environmental Quality	Pass-Through	66		564	-
Nebraska Department of Environment	Pass-Through	66		24,210	-
Nebraska Environmental Quality	Pass-Through	66		66,099	-
Nebraska Department of Agriculture	Pass-Through	66.1806084	1806084	30,475	-
Nebraska Department of Agriculture	Pass-Through	66.1806092	1806092	18,012	-
Nebraska Environmental Quality	Pass-Through	66.319	319	7,954	-
Nebraska Department of Environment	Pass-Through	66.56-0254	56-0254	73,525	-
Nebraska Department of Environment	Pass-Through	66.NP987321010	NP987321010	70,618	-
EPA Other	Direct	66.PE987082010	PE987082010	19,960	-
Subtotal CFDA NA				<u>311,417</u>	
EPA Surveys Studies Investigations	Direct	66.606	X82925401-1	55,391	-
EPA Surveys Studies Investigations	Direct	66.606	X82925401-2	40,408	-
EPA Surveys Studies Investigations	Direct	66.606	X9-83114701	22,440	-
Colorado State University	Pass-Through	66.606	G58381	9,090	-
Subtotal CFDA 66.606				<u>127,329</u>	
Montana State University	Pass-Through	66.708		1,102	-
EPA Pollution Prevention Programs	Direct	66.708	NP-98733901-1	17,040	-
EPA Pollution Prevention Programs	Direct	66.708	NP99785701	77,594	-
Subtotal CFDA 66.708				<u>95,736</u>	
EPA Source Reduction Assistance	Direct	66.717	X9-98737501-0	<u>3,913</u>	3,913
Environmental Education	Direct	66.951	NE987142010	<u>3,758</u>	-
66 Agency Total				<u>542,153</u>	
81 Department of Energy:					
Conservation Research and Development	Direct	81.086	DEFG3601ID14010	82,833	-
Nebraska Department of Energy	Pass-Through	81.446	446	14,663	-
81 Agency Total				<u>97,496</u>	
82 US Information Agency:					
Educational Exchange Faculty	Direct	82.002	G7190043	<u>(314)</u>	-
84 Department of Education:					
South Dakota Department of Education	Pass-Through	84.2003C-125	2003C-125	5,079	-
National Writing Project	Pass-Through	84.92NE02	92NE02	36,661	7,160
Nebraska Department of Education	Pass-Through	84.941060248SIG303	941060248SIG303	19,284	-
Kansas State University	Pass-Through	84.FY2001015	FY2001015	47,885	-
Education Service Unit 7	Pass-Through	84.S215X010281	S215X010281	156,626	-
Subtotal CFDA NA				<u>265,535</u>	

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Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
84 Department of Education (continued):					
Nebraska Dept of Health & Human Services	Pass-Through	84.027		\$ 2,396	\$ -
Nebraska Department of Education	Pass-Through	84.027	94-2810-248-1B2-03	1,547	-
Nebraska Department of Education	Pass-Through	84.027	94-2810-248-1B2-04	76,058	-
Nebraska Department of Education	Pass-Through	84.027	9428102481D203	133	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B104	27,448	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B1403	8,060	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B202	11,203	-
Nebraska Department of Education	Pass-Through	84.027	9428102483B302	27,119	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B1303	1,660	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B1403	5,045	-
Nebraska Department of Education	Pass-Through	84.027	9428102484B1404	1,493	-
Nebraska Department of Education	Pass-Through	84.027	9428102486B504	113,344	-
Nebraska Department of Education	Pass-Through	84.027	9428102486B602	66,071	-
Nebraska Department of Education	Pass-Through	84.027	9928132481B1904	69,771	-
Subtotal CFDA 84.027				<u>411,348</u>	
Work-Study Job Locator Program	Direct	84.033	P033A0124790	(1)	-
Work-Study Job Locator Program	Direct	84.033	P033A032479	675,524	-
Subtotal CFDA 84.033				<u>675,523</u>	
Education State Student Incentive	Pass-Through	84.069		73,120	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.069		106,700	-
Subtotal CFDA 84.069				<u>179,820</u>	
Nebraska Department of Education	Pass-Through	84.048	940003CTELDR03CACA	17,831	-
Nebraska Department of Education	Pass-Through	84.048	94-8000-03-CTELDR04	116,525	-
Nebraska Department of Education	Pass-Through	84.048	NEB EDUCATION	29,456	-
Education Service Unit 3	Pass-Through	84.048		170	-
Subtotal CFDA 84.048				<u>163,982</u>	
NCITE	Pass-Through	84.116		7,878	-
EDUC IMPROVEMENT OF POSTSECOND	Pass-Through	84.116		28,634	-
Iowa State University	Pass-Through	84.116	432401 P116J010012	27,347	-
Improvement of Postsecondary Education	Direct	84.116	P116M0300130	21,561	-
Improvement of Postsecondary Education	Direct	84.116	P116N0200040	32,923	26,614
South Carolina Bridges Project	Pass-Through	84.116	SOUTH CAROLINA ED CO	6,047	-
Subtotal CFDA 84.116				<u>124,390</u>	
Nebraska Department of Education	Pass-Through	84.173	948002481P401	39,806	-
Nebraska Department of Education	Pass-Through	84.173	941060-2481P-99	(198)	-
Subtotal CFDA 84.173				<u>39,608</u>	
Nebraska Department of Education	Pass-Through	84.181	94-2810-248-1C3-02	(2)	-
Nebraska Department of Education	Pass-Through	84.181	94-2810-248-1C6-03	40,962	725
Nebraska Department of Education	Pass-Through	84.181	94-2810-248-1C6-04	113,411	-
Nebraska Department of Education	Pass-Through	84.181	942810-248-9C3-03	265	-
Nebraska Department of Education	Pass-Through	84.181	94-8000-248-9C4-03	14,493	-
Nebraska Department of Education	Pass-Through	84.181	9480012481C3041	16,853	-
Subtotal CFDA 84.181				<u>185,982</u>	
Omaha Public Schools	Pass-Through	84.184		84,265	-
Safe and Drug Free Schools	Direct	84.184	Q184H0300320	116,294	-
Subtotal CFDA 84.184				<u>200,559</u>	
University of Colorado	Pass-Through	84.195		62,714	-
Bilingual Education	Direct	84.195	T195A9801110	61,649	-

(continued)

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
84 Department of Education (continued):					
Bilingual Education	Direct	84.195	T195B010067	\$ 83	\$ -
Bilingual Education	Direct	84.195	T195B010067	2,750	-
Bilingual Education	Direct	84.195	T195B010067-02	21,576	-
Bilingual Education	Direct	84.195	T195B010067-02	87,629	-
Bilingual Education	Direct	84.195	T195B010067-03	68,000	-
Bilingual Education	Direct	84.195	T195E9900300	182,933	-
Bilingual Education	Direct	84.195	T195N0200460	203,455	68,233
Subtotal CFDA 84.195				<u>690,789</u>	
Graduate Assistance in Areas of Need	Direct	84.200	P200A0301930	<u>95,498</u>	-
Nebraska Department of Education	Pass-Through	84.215	948000341CHRED03	10,910	-
Nebraska Department of Education	Pass-Through	84.215	948000341CHRED03	9,627	-
Fund for Improvement of Education	Direct	84.215	R215K020126	381,625	-
Omaha Public Schools	Pass-Through	84.215	U215X030091	<u>51,666</u>	22,082
Subtotal CFDA 84.215				<u>453,828</u>	
Mid Career Teacher Training	Direct	84.232	P342A9901330	<u>49,994</u>	49,994
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.281		5,107	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.281		575	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.281	S281B010027	<u>11,062</u>	-
Subtotal CFDA 84.281				<u>16,744</u>	
Westside Community Schools	Pass-Through	84.303		<u>(1,187)</u>	-
Center for Economic Educ Study Tour Host	Pass-Through	84.304		114	-
National Council on Economic Development	Pass-Through	84.304		2,365	-
National Council on Economic Development	Pass-Through	84.304		741	-
National Council on Economic Development	Pass-Through	84.304		289	-
National Council on Economic Development	Pass-Through	84.304		<u>4,781</u>	-
Subtotal CFDA 84.304				<u>8,290</u>	
Nebraska Department of Education	Pass-Through	84.324	941060248SIG2904	8,321	-
Nebraska Department of Education	Pass-Through	84.324	941060248SIG3004	136	-
Special Education Research and Training	Direct	84.324	H324T0100220	<u>185,512</u>	-
Subtotal CFDA 84.324				<u>193,969</u>	
Personnel Preparation	Direct	84.325	H325A0100280	202,243	-
Personnel Preparation	Direct	84.325	H325D0100160	175,012	-
Personnel Preparation	Direct	84.325	H325D030050	136,563	7,976
Personnel Preparation	Direct	84.325	H325D9900350	103,058	-
Personnel Preparation	Direct	84.325	H325H0001520	121,190	-
Personnel Preparation	Direct	84.325	H325H0100880	205,533	-
Personnel Preparation	Direct	84.325	H325H0300480	59,918	-
Personnel Preparation	Direct	84.325	H325H9900510	53,369	-
Personnel Preparation	Direct	84.325	H325H9900830	9,510	-
Personnel Preparation	Direct	84.325	P342A9901330	<u>58,976</u>	-
Subtotal CFDA 84.325				<u>1,125,372</u>	
Demonstration Projects Students Disabilities	Direct	84.333	P333A0200200	<u>289,754</u>	-
Child Care Access	Direct	84.335	P335A0200560	7,144	-
Child Care Access	Direct	84.335	P335A0200560-03	<u>29,306</u>	-
Subtotal CFDA 84.335				<u>36,450</u>	

(continued)

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
84 Department of Education (continued):					
Nebraska Department of Education	Pass-Through	84.336	941060PQTE04	\$ 4,963	\$ -
Nebraska Department of Education	Pass-Through	84.336	941060PQTE2-03	1,525	-
Nebraska Department of Education	Pass-Through	84.336	941050PQTE03	21,230	-
Nebraska Department of Education	Pass-Through	84.336	948000-10TTT1-03	19,586	-
Nebraska Department of Education	Pass-Through	84.336	948000PQTE203	(3,000)	-
Subtotal CFDA 84.336				<u>44,304</u>	
Kansas State University	Pass-Through	84.339	S01024	<u>2,516</u>	-
University of Kansas	Pass-Through	84.342	FY2000062	<u>16,841</u>	-
Nebraska Department of Education	Pass-Through	84.349	S349A010170	<u>11,245</u>	-
Nebraska Department of Education	Pass-Through	84.350		<u>122,877</u>	-
Nebraska Department of Education	Pass-Through	84.357	24136	<u>26,555</u>	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.367	S367B020024	51,933	-
Nebr Coordinating Com Post Secondary Ed	Pass-Through	84.367		<u>48,153</u>	8,600
Subtotal CFDA 84.367				<u>100,086</u>	
84 Agency Total				<u>5,530,672</u>	
89 National Historical Publications:					
National Historical Publications	Direct	89.003	2002062	<u>700</u>	-
93 Department of Health and Human Services:					
Nebraska Dept of Health & Human Services	Pass-Through	93		56	-
Nebraska Dept of Health & Human Services	Pass-Through	93		4,973	-
Nebraska Dept of Health & Human Services	Pass-Through	93		88,199	-
HHS Other	Direct	930g0301ne1401	0g0301ne1401	281,914	-
HHS Other	Direct	930g0401ne1401	0g0401ne1401	1,393,858	-
Nebraska Supreme Court	Pass-Through	93.G9701INESCIP	G9701INESCIP	153,847	-
Nebraska Dept of Health & Human Services	Pass-Through	93.NHHS CDC	NHHS CDC	4,971	-
Yale University	Pass-Through	93.NIH 1R01AI4695301	NIH 1R01AI4695301	11,043	-
HHS Other	Direct	93.08F1AA13462A	08F1AA13462A	1,626	-
Subtotal CFDA NA				<u>1,940,487</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.040	8180	<u>568,752</u>	-
Maternal and Childrens Health	Direct	93.110	2 U93 MC00120-11	(3,417)	-
Maternal and Childrens Health	Direct	93.110	5 T73 MC00023-12	(4,186)	-
Maternal and Childrens Health	Direct	93.110	5 T73 MC00023-13	499,068	6,800
Maternal and Childrens Health	Direct	93.110	5 U93 MC00120-12	296,106	-
Maternal and Childrens Health	Direct	93.110	5 U93 MC00120-13	90,161	-
Childrens Mercy Hospital	Pass-Through	93.110	5H30 MC00040-03	(4,467)	-
Childrens Mercy Hospital	Pass-Through	93.110	5H30 MC00040-04	31,500	-
Childrens Mercy Hospital	Pass-Through	93.110	U27 CCU719050-01 P/T	4,546	-
Subtotal CFDA 93.110				<u>909,311</u>	
Acquired Immunodeficiency	Direct	93.118	03RWDRP29	<u>18,701</u>	-
Nebraska Dept of Health & Human Services	Pass-Through	93.130		<u>2,212</u>	-
Nebraska Dept of Health & Human Services	Pass-Through	93.136		3,736	-
Nebraska Dept of Health & Human Services	Pass-Through	93.136	U17/CCU714031-06-1	<u>48,587</u>	-
Subtotal CFDA 93.136				<u>52,323</u>	

(continued)

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
93 Department of Health and Human Services (continued):					
University of Colorado Health Sciences	Pass-Through	93.145	PT 1 H4A HA00064-01	\$ 2,746	\$ -
University of Colorado Health Sciences	Pass-Through	93.145	PT 1 H4A HA00064-02	146,446	10,301
University of Colorado Health Sciences	Pass-Through	93.145	PT1H4AHA00014-01	1,090	-
Subtotal CFDA 93.145				<u>150,282</u>	
National Institute of Deafness	Direct	93.173	08FDC006582A	<u>3,919</u>	-
Allied Health Project Grants	Direct	93.191	1 D37 HP00872-01	88	-
Allied Health Project Grants	Direct	93.191	1 D40 HP02597-01	4,025	-
Allied Health Project Grants	Direct	93.191	5 D37 HP00825-02	197	-
Allied Health Project Grants	Direct	93.191	5 D37 HP00825-03	104,333	-
Allied Health Project Grants	Direct	93.191	5 D37 HP00872-02	122,501	-
Subtotal CFDA 93.191				<u>231,144</u>	
Interdisciplinary Training and Health	Direct	93.192	2 D36 HP10059-07	3,622	-
Interdisciplinary Training and Health	Direct	93.192	5 D36 HP10059-08	139,621	40,000
Interdisciplinary Training and Health	Direct	93.192	5 D36 HP10077-03	8,169	-
Subtotal CFDA 93.192				<u>151,412</u>	
Rural Telemedicine Grants	Direct	93.211	1 D1BTH01052-01	136,741	-
Rural Telemedicine Grants	Direct	93.211	4 D1B TM00034-01-03	206,254	-
Subtotal CFDA 93.211				<u>342,995</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.217		(3,462)	-
Nebraska Dept of Health & Human Services	Pass-Through	93.217		93,313	-
Nebraska Dept of Health & Human Services	Pass-Through	93.217		(155)	-
Subtotal CFDA 93.217				<u>89,696</u>	
University of North Dakota	Pass-Through	93.223	210	3,781	-
University of North Dakota	Pass-Through	93.223	286	20,695	-
Subtotal CFDA 93.223				<u>24,476</u>	
Johns Hopkins University	Pass-Through	93.226	PO 40719	38,694	-
Johns Hopkins University	Pass-Through	93.226	R01 HS11444	27,007	-
Subtotal CFDA 93.226				<u>65,701</u>	
Indian Health Services	Direct	93.228	014-WIC-3-0001	1,839	-
Indian Health Services	Direct	93.228	247-02-0005	15,760	-
Subtotal CFDA 93.228				<u>17,599</u>	
Consolidated Knowledge Development	Direct	93.230	0CH9SM53355A	<u>6,828</u>	6,463
Advanced Education Nursing Grants	Direct	93.247	1 D09 HP00535-01	<u>207,667</u>	-
Residencies Pediatrics Dentistry	Direct	93.248	5 D30 HP20016-03	<u>21,405</u>	-
University of Iowa	Pass-Through	93.249	10 510 20 5212 12705	<u>10,046</u>	-
Hope Medical Outreach	Pass-Through	93.252	1 G92 OA 00099-01	<u>5,601</u>	-
Alcohol NSRA for Research	Direct	93.272	5 T32 AA07582-02	(2)	-
Alcohol NSRA for Research	Direct	93.272	5 T32 AA07582-03	2,830	-
Alcohol NSRA for Research	Direct	93.272	5 T32 AA07582-04	139,609	-
Subtotal CFDA 93.272				<u>142,437</u>	
Mental Health National Research	Direct	93.282	08F1MH67523A	<u>5,922</u>	-

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YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
93 Department of Health and Human Services (continued):					
Region III Behavioral Grant	Pass-Through	93.283		\$ 1,200	\$ -
Omaha Public Schools	Pass-Through	93.283		(10)	-
Region III Behavioral Grant	Pass-Through	93.283		7,041	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		5,153	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		99,515	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		9,100	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		75,106	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		9,955	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		(93)	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283	1 U3R MC00025-01	680,597	31,089
Bioterrorism Preparedness Symposium	Pass-Through	93.283	36-5232-1005-001	191,470	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283	NHHS	23,225	-
Nebraska Dept of Health & Human Services	Pass-Through	93.283		105,660	-
Center for Disease Control	Direct	93.283	R13/CCR721257-01	7,000	-
ATPM	Pass-Through	93.283	TS 0922	198,288	-
ATPM	Pass-Through	93.283	TS 0995	129,908	-
ATPM	Pass-Through	93.283	TS-922	304,370	-
ATPM	Pass-Through	93.283	TS-995	115,652	-
Childrens Mercy Hospital	Pass-Through	93.283	U27 CCU719050-04 P/T	27,923	-
Subtotal CFDA 93.283				<u>1,991,060</u>	
Professional Nurse Trainee	Direct	93.358	2 A10 HP 00056-04	79,578	-
Nursing Training Improvement	Direct	93.359	1 D11 HP00173-03	69,677	-
Nursing Training Improvement	Direct	93.359	5 D11 HP00006-04	63,002	-
Nursing Training Improvement	Direct	93.359	5 D11 HP00006-05	127,214	-
Subtotal CFDA 93.359				<u>259,893</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.394		171,160	-
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-13	(672)	-
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-14	165,312	-
Cancer Research Manpower	Direct	93.398	5 T32 CA09476-15	57,350	-
Subtotal CFDA 93.398				<u>221,990</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.399	p/t/U57/CCU706734-06	65,964	-
National Youth Sports Convention	Pass-Through	93.570		21,932	-
National Youth Sports Convention	Pass-Through	93.570		52,948	-
National Youth Sports Program	Pass-Through	93.570	41106	24,214	-
Subtotal CFDA 93.570				<u>99,094</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.596		30,553	-
Administration on Development Disabilities	Direct	93.631	90DN0104/01	22,773	3,000
Administration on Development Disabilities	Direct	93.631	90DN0104/02	77,155	6,000
Subtotal CFDA 93.631				<u>99,928</u>	
Administration on Development Disabilities	Direct	93.632	90DD0533-02	396,169	-
Administration on Development Disabilities	Direct	93.632	90DD0533-03	158	-
Administration on Development Disabilities	Direct	93.632	90DD0533/01	(341)	-
Subtotal CFDA 93.632				<u>395,986</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.645	18-P-91568/7-01	389,079	46,754
Nebraska Dept of Health & Human Services	Pass-Through	93.645	8254	4,895	10,625
Subtotal CFDA 93.645				<u>393,974</u>	

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YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
93 Department of Health and Human Services (continued):					
Social Services Research	Direct	93.647	0g90ej001001	\$ 621,155	\$ 415,398
Social Services Research	Direct	93.647	0G90EJ001002	892,565	481,571
Social Services Research	Direct	93.647	0G90YE001103	54,330	25,852
Subtotal CFDA 93.647				<u>1,568,050</u>	
Nebr Dept of Health & Human Resources	Pass-Through	93.667		<u>13,742</u>	-
Lincoln/Lancaster County	Pass-Through	93.775		(8,490)	-
Lincoln/Lancaster County	Pass-Through	93.775		<u>163,449</u>	-
Subtotal CFDA 93.775				<u>154,959</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.778	HHS #924	<u>103,547</u>	-
Nebraska Dept of Health & Human Services	Pass-Through	93.779	11-P-92081/7-01	<u>831</u>	-
Basic Core Area Health Education	Direct	93.824	1 U76 HP00592-02	207,790	98,984
Basic Core Area Health Education	Direct	93.824	1 U76 HP00592-03	632,286	571,481
Subtotal CFDA 93.824				<u>840,076</u>	
Heart and Vacular Disease	Direct	93.837	5 T32 HL07888-05	<u>62,625</u>	-
Clinical Research Related	Direct	93.853	1 T32 NS07488-01	10,555	-
Clinical Research Related	Direct	93.853	5 T32 NS007488-02	<u>152,885</u>	-
Subtotal CFDA 93.853				<u>163,440</u>	
Population Research	Direct	93.864	0G90CO093203	61,508	-
Population Research	Direct	93.864	1 R13 HD42610-01	80	-
Subtotal CFDA 93.864				<u>61,588</u>	
University of Utah	Pass-Through	93.879	N01 LM13514	97,769	-
University of Iowa	Pass-Through	93.879	PO 4000504499	7,188	-
Subtotal CFDA 93.879				<u>104,957</u>	
Health Care and Other Facilities	Direct	93.887	1 C76 HF00633-01	1,622,431	-
Health Care and Other Facilities	Direct	93.887	1 C76 HF00633-01	153,173	-
Subtotal CFDA 93.887				<u>1,775,604</u>	
Society of Teachers	Pass-Through	93.895	p/t HRSA 240-00-0107	<u>39,434</u>	-
Predoctorial Training in Faculty	Direct	93.896	1 D16 HP00122-01	1,187	-
Predoctorial Training in Faculty	Direct	93.896	5 D16 HP00122-02	<u>101,597</u>	-
Subtotal CFDA 93.896				<u>102,784</u>	
Rural Health Services Outreach	Direct	93.912	4 D1A RH00073-01-01	42,797	-
Rural Health Services Outreach	Direct	93.912	5 U27 RH00237-04	36,781	8,326
Subtotal CFDA 93.912				<u>79,578</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.913		17,791	-
Nebraska Dept of Health & Human Services	Pass-Through	93.913	2 H95 RH 00119-13 0	3,500	-
Nebraska Dept of Health & Human Services	Pass-Through	93.913	17000327	21,840	-
Subtotal CFDA 93.913				<u>43,131</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.917		42,408	-
Nebraska Dept of Health & Human Services	Pass-Through	93.917		230,669	-
Nebraska Dept of Health & Human Services	Pass-Through	93.917		<u>1,276,440</u>	-
Subtotal CFDA 93.917				<u>1,549,517</u>	

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2004

Federal Grant/Program Title	Payment Source	CFDA Number	Grant Number	Current Year Expenditures	Subaward Expenditures
Other (continued):					
93 Department of Health and Human Services (continued):					
HIV Planning Grants	Direct	93.918	2 H76 HA00529-04	\$ 323,032	\$ 68,370
HIV Planning Grants	Direct	93.918	5 H76 HA00529-05	303,474	22,414
Subtotal CFDA 93.918				<u>626,506</u>	
Nebr Dept of Health & Human Resources	Pass-Through	93.940		4,400	-
Nebraska Dept of Health & Human Services	Pass-Through	93.940	NHHS	1,365	-
Subtotal CFDA 93.940				<u>5,765</u>	
LKD-Peer Educ Training	Pass-Through	93.959		12	-
Disabilities Prevention	Direct	93.984	1 D12 HP00120-01	460	-
Disabilities Prevention	Direct	93.984	5 D12 HP 00120-02	22,826	-
Disabilities Prevention	Direct	93.984	5 D12 HP 00120-03	147,906	-
Subtotal CFDA 93.984				<u>171,192</u>	
Nebraska Dept of Health & Human Services	Pass-Through	93.994		87,866	-
Nebraska Dept of Health & Human Services	Pass-Through	93.994	MCH-00-95	276,447	-
Nebraska Dept of Health & Human Services	Pass-Through	93.994	MCH-03-130B	48,519	-
Hope Medical Outreach	Pass-Through	93.994	MCH-03-40A	24,964	-
Subtotal CFDA 93.994				<u>437,796</u>	
Bioterrorism Training	Direct	93.996	6 T01 HP01447-01-01	217,595	-
93 Agency Total				<u>16,900,825</u>	
94 Corporation for National and Community Service:					
National 4-H Council	Pass-Through	94.005		787	-
Nebraska Voluntary Service	Pass-Through	94.005	00EDSNE048	5	-
Nebraska Voluntary Service Commission	Pass-Through	94.005	00EDSNE0480204	12,413	-
Corporation for National Service	Direct	94.005	00LSHNE003	48,680	27,180
Corporation for National Service	Direct	94.005	03LHHNE0001	54,548	5,562
Nebraska Voluntary Service	Pass-Through	94.006	00ASFNE028	19,615	-
Nebraska Voluntary Service	Pass-Through	94.006	00ASFNE028	25,085	-
Nebraska Voluntary Service Commission	Pass-Through	94.006	00EDSNE0480201	817	-
Council of the Great City Schools	Pass-Through	94.006	01ADNDC009-1	110,040	-
94 Agency Total				<u>271,990</u>	
97 Department of Homeland Security:					
Nebraska Emergency Management Agency	Pass-Through	97.004	2003 TE TX 0171	87,861	-
2 Agency for International Development:					
Chemonics	Pass-Through	98.EUR-0019-I-00-4083-0	EUR-0019-I-00-4083-0	(8,175)	-
Agency for International Development	Direct	98.001	656G00000005000	319,651	-
Agency for International Development	Direct	98.001	EEE-A-02-00008-00	499,576	-
2 Agency Total				<u>811,052</u>	
Other:					
Peace Corps	Direct	99.000	21862042000	5,130	-
Peace Corps	Direct	99.000	31862021000	14,458	-
Agency Total				<u>19,588</u>	
Total Other				<u>\$ 48,158,822</u>	
Total Expenditures From Federal Awards				<u>\$263,573,903</u>	

See notes to Supplementary Schedule of Expenditures of Federal Awards

THE UNIVERSITY OF NEBRASKA
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NOTES TO SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2004

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, 2004. 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 Schedule showing the grantor agency number and grant identification number. Those programs without CFDA or grant numbers primarily represent pass-through funds for which such information was not available from the grantor.

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

Reporting Entity - The reporting entity for the Schedule includes the accounts for all of the divisions of the University 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, 2004	Disbursements for the Year Ended June 30, 2004
Federal Perkins Loan Program	84.038	\$ 30,157,848	\$ 8,437,046
Nursing Student Loan Program	93.364	399,265	92,573
Health Profession Student Loan Programs	93.342	6,144,672	1,315,132

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 Schedule 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, 2004 totaled \$73,976,448. 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 Schedule.

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

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

We have audited the financial statements of the University of Nebraska (the University) as of and for the year ended June 30, 2004, and have issued our report thereon dated November 30, 2004, which contains a consistency paragraph for the adoption of Governmental Accounting Standards Board Statement No. 39, *Determining Whether Certain Organizations are Component Units* and states reliance on other auditors for the discretely presented component unit. 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.

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 an opinion 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 reportable 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 caused by error or fraud 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 30, 2004.

Compliance and Other Matters

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

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 30, 2004



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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, 2004. The University's major federal programs are identified in the summary of auditors' 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, 2004. 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 2004-1 through 2004-2.

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 the 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 30, 2004

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2004

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 two findings required to be reported by OMB Circular A-133.
7. The University's major programs were:

Student Financial Aid (Cluster)	<u>\$ 166,494,646</u>
Military Medical R&D Construction Grant (CFDA 12.420)	<u>\$ 3,822,458</u>
Trio Cluster (CFDA 84.042, 84.044, 84.047, and 84.217)	<u>\$ 2,196,426</u>
Centers for Disease Control and Prevention (CFDA 93.283)	<u>\$ 1,991,060</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 2004-1

Federal Program Information: Student Financial Aid Cluster

Campus:	University of Nebraska at Omaha
Condition:	The return of Title IV funds was not done in the proper order for one of the students selected.
Specific Requirement:	When Title IV funds are returned due to student withdrawal, the funds must be returned in the following order: Unsubsidized Stafford Loan, Subsidized Stafford Loan, Perkins Loan, Plus Loan, Pell Grant, FSEOG, and all other aid.
Effect:	Returned funds are not applied in the correct order.
Cause:	Clerical error in coding of the order that the aid was to be returned.
Questioned Costs:	\$466.25
Context:	The review procedures the University has in place to ensure aid is returned in the proper order were not effective in this instance.
Recommendation:	We recommend that the lender be notified of the error so the records for this student can be corrected. In addition, we recommend the review procedures around the calculations for returning funds prior to their submission be evaluated and improved.
Management's Corrective Action Plan:	The lender has been notified of the error and the student's loan records have been corrected. The existing review structure of Return of Title IV has been reviewed and changed so that the Assistant Director in charge of making the loan adjustments gets the actual worksheet output from the Department of Education's Return of Title IV funds software, rather than a copy of the anecdotal screen. Additional training was also completed with the Office Manager, who is also a reviewer of the calculation, to ensure he understands the proper sequence for returning funds.

Finding 2004-2

Federal Program Information: Student Financial Aid Cluster

Campus:	Nebraska College of Technical Agriculture (NCTA)
Condition:	Lender was not notified of a student withdrawal on a timely basis.
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) education program from which the student withdrew.
Effect:	The campus failed to meet compliance requirements.
Cause:	The professor was aware of the student's withdrawal but the financial aid office did not receive this information on a timely basis.
Questioned Costs:	N/A
Context:	It appears the NCTA has not implemented a formal schedule to ensure that all necessary information is submitted to the student financial aid office so that timely determination of withdrawal dates may be completed.
Recommendation:	We recommend that NCTA complete a formal schedule detailing specific dates that information must be submitted to the student financial aid office.
Management's Corrective Action Plan:	<p>Nebraska College of Technical Agriculture faculty will receive official class rosters from the Student Affairs Office prior to the first day of class. The faculty will return this class roster, updated to indicate any changes to the Student Affairs Office. The Financial Aid Office will be notified by the Student Affairs Office of any discrepancies for appropriate action.</p> <p>Faculty will be reminded by a memo during the second week of the session to notify the Financial Aid Office of students not attending class and who did not officially withdraw. A last day of attendance form will be attached for faculty use in reporting any students not in attendance. Reminders will be sent to the faculty periodically by email during the session. The Student Affairs Office will request each faculty member to return an updated class roster at mid-session.</p>

Part IV: Summary Schedule of Prior Year Audit Findings:

Finding:	2003-1
Status:	Corrective Action Taken
Finding:	2003-2
Status:	Corrective Action Taken
Finding:	2003-3
Status:	Corrective Action Taken
Finding:	2003-4
Status:	Corrective Action Taken
Finding:	2003-5
Status:	Corrective Action Taken
Finding:	2003-6
Status:	Corrective Action Taken
Finding:	2003-7
Status:	Corrective Action Taken