



***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, 2006  
and Independent Auditors' Reports

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

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**KPMG LLP**

Suite 1501  
Two Central Park Plaza  
Omaha, NE 68102

Suite 1600  
233 South 13<sup>th</sup> Street  
Lincoln, NE 68508-2041

## **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 financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (the University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2006 and 2005, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the University of Nebraska Foundation (the Foundation), a discretely presented component unit of the University. Those statements were audited by other auditors whose report has been furnished to us and appears herein, and our opinion insofar as it relates to the discretely presented component unit financial statements of the Foundation is based solely on the report of such other auditors.

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

In our opinion, based on our audits and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska, as of June 30, 2006 and 2005, and the respective changes in financial position and cash flows thereof for the years then ended in conformity with U.S. generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2006 on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, and grant agreements 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.

Management's discussion and analysis on pages 4 through 16 is not a required part of the basic financial statements but is supplementary information required by U.S. generally accepted accounting principles. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the University's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes 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*. The schedule of expenditures of federal awards has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements.

KPMG LLP

Lincoln, Nebraska  
November 17, 2006

DANA F. COLE & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
1248 O STREET, SUITE 500  
LINCOLN, NEBRASKA 68508

INDEPENDENT AUDITORS' REPORT

Board of Trustees  
University of Nebraska Foundation  
Lincoln, Nebraska

We have audited the accompanying consolidated statements of financial position of the University of Nebraska Foundation as of June 30, 2006 and 2005, and the related consolidated statements of activities and cash flows for the years 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 audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, 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, 2006 and 2005, and the results of its activities and the cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Dana F. Cole + Company, LLP

Lincoln, Nebraska  
August 4, 2006

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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**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, 2006. 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 - Headcount**

Campus	Fall Semester				
	2002	2003	2004	2005	2006
UNL	22,988	22,559	21,792	21,675	22,106
UNMC	2,819	2,865	2,904	3,002	3,067
UNO	14,451	13,997	13,824	14,093	13,906
UNK	6,395	6,379	6,382	6,445	6,468
Total	46,653	45,800	44,902	45,215	45,547

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

# THE UNIVERSITY OF NEBRASKA

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

The fall semester (fiscal 2006) headcount enrollment was 45,500 plus students on the four campuses. This represents an increase of approximately 300 compared to the fall 2004 (fiscal 2005) reversing the decline trend of the previous three years. The primary driver behind the increase was UNL who posted an increase of 2%. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs was 10,610, 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.** Total net assets and unrestricted net assets of the University grew by approximately 8% and 17%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$31 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$18 million reflecting the University efforts to maintain prudent levels of reserves for the general liability and property self-insurance and the employee group health insurance programs. Maintenance of a prudent level of reserves is a key to the long-term success of the University. Lastly, University management aggressively managed budgets to conserve resources.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the higher education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. Projects completed during the year included the renovations of the UNK Bruner Hall of Science and Otto Olsen classroom and technology building; improvements to the UNK Foster Field; renovation of the UNL Harper, Schramm, Smith residence halls; construction of the UNL Husker Village residence hall complex; renovation of the UNL Biochemistry research facility; construction of a new UNL parking garage; the Library addition at the UNO campus; and the Tom and Nancy Osborne Athletic Complex at UNL. Construction was begun on the Sorrell Center for Health Science Education, a new focal point for medical and health sciences education at UNMC.
- **Indebtedness.** The University took advantage of the interest rate environment by refinancing certain outstanding bonds at UNK and UNL. Financial performance in the areas financed by revenue bonds (unions, student residences, and parking) led to strong debt coverage ratios and allowed issuance of additional bonds to continue the planned replacement and renewal of facilities. New money this year funded parking at UNL and new student housing at UNK. The University will continue to take advantage of internally generated profits and cash flow to replace and renew these strategic assets.

# THE UNIVERSITY OF NEBRASKA

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## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED) (Columnar Amounts in Thousands)

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- ***Increase in state appropriations.*** State appropriations increased by 7%, the largest in many years. One of the major impacts of receiving state appropriations at this level was that it allowed the Board of Regents and University management to keep tuition increases to 5%. At the same time, the University used this funding opportunity to invest in faculty salaries and to add additional funding for its programs of excellence initiative. The University will continue to work with the State with the hope of attracting similar levels of investment which will be invested by management strategically while at the same time using such funding to keep college affordable.

The Governor and the State Legislature joined the University in another initiative, known as LB 605. Under this initiative, the State and the University will devote capital appropriations and tuition revenues to fund a major renewal and renovation program. These revenues fueled a \$111 million borrowing in July, 2006 which will be utilized for 13 buildings on all four campuses.

- ***Capital grants and gifts.*** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$18 million in 2006. The largest of these gifts were approximately \$6 million received for Foster Field at UNK and \$10 million of donations relating to the UNMC Research Center for Excellence buildings.

### Using the Financial Statements

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

***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 Net of Related Debt. The University's total investment in capital assets less accumulated depreciation and outstanding bond obligations incurred to acquire, construct, or improve those assets.
- Restricted net assets:



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
(Columnar Amounts in Thousands)

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- Expendable: funds externally restricted by creditors, grantors, or contributors and includes grant and research funds, student loan programs, funds for plant construction, and debt service on bond obligations.
- Non-expendable: permanent endowments.
- Unrestricted Net Assets. Comprised of the University's investment in the joint venture of the Nebraska Medical Center (NMC) of \$194 million, quasi-endowments of \$29 million, net assets of the healthcare blended entities of \$58 million, with the balance representing designated departmental balances, encumbrances, and working capital funds.

*Statement of Revenues, Expenses, and Changes in Net Assets.* The Statement of Revenues, Expenses, and Changes in Net Assets 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, the 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 year.

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**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

**Condensed Financial Statements and Analysis**

**Condensed Statements of Net Assets**

	June 30,		
	2006	2005	2004
<b>Assets</b>			
Current assets	\$ 676,329	\$ 611,599	\$ 682,405
Capital assets, net of accumulated depreciation	1,122,917	1,086,969	998,446
Other non-current assets	516,670	473,588	407,660
Total assets	<u>2,315,916</u>	<u>2,172,156</u>	<u>2,088,511</u>
<b>Liabilities and Net Assets</b>			
Current liabilities	204,868	199,978	177,226
Non-current liabilities	408,584	398,037	417,352
Total liabilities	<u>613,452</u>	<u>598,015</u>	<u>594,578</u>
Net assets:			
Invested in capital assets, net of related debt	741,018	744,118	702,947
Restricted for:			
Nonexpendable:			
Permanent endowment	200,376	182,941	174,577
Expendable:			
Externally restricted funds	122,382	111,000	119,575
Loan funds	44,290	43,783	42,551
Plant construction	35,710	14,182	12,740
Debt service	93,053	81,874	76,734
Unrestricted	465,635	396,243	364,809
Total net assets	<u>\$ 1,702,464</u>	<u>\$ 1,574,141</u>	<u>\$ 1,493,933</u>

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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

	Year Ended June 30,		
	2006	2005	2004
<b>Operating Revenues:</b>			
Tuition and fees	\$ 195,281	\$ 186,987	\$ 168,882
Federal grants and contracts - restricted	260,104	271,603	250,092
State grants and contracts - restricted	27,724	28,019	25,770
Private grants and contracts - restricted	91,912	54,822	51,826
Sales and services of educational activities	58,187	47,802	44,536
Sales and services of health care entities	146,512	141,006	134,438
Sales and services of auxiliary operations	120,287	106,852	107,883
Sales and services of auxiliary segments	61,410	56,461	53,011
Other operating revenues	8,298	6,616	8,747
Total operating revenues	<u>969,715</u>	<u>900,168</u>	<u>845,185</u>
<b>Operating Expenses:</b>			
Salaries and wages	686,449	646,072	608,205
Benefits	156,696	157,919	144,885
Total compensation and benefits	<u>843,145</u>	<u>803,991</u>	<u>753,090</u>
Supplies and materials	218,705	205,242	196,228
Contractual services	86,040	78,073	87,283
Repairs and maintenance	40,492	45,909	39,516
Utilities	32,096	27,812	26,612
Communications	13,844	12,059	12,449
Depreciation	59,711	57,583	52,227
Scholarships and fellowships	120,834	111,083	103,924
Total operating expenses	<u>1,414,867</u>	<u>1,341,752</u>	<u>1,271,329</u>
Operating Loss	<u>(445,152)</u>	<u>(441,584)</u>	<u>(426,144)</u>
<b>Non-operating Revenues (Expenses):</b>			
State of Nebraska non-capital appropriations	429,270	398,933	390,188
Gifts	58,463	53,089	46,625
Investment income	51,709	27,836	31,518
Increase (decrease) in fair value of investments	(6,276)	4,655	18,577
Interest on loans receivable	420	465	572
Interest on bond obligations	(17,018)	(18,855)	(15,730)
Capitalized interest on bond obligations	1,654	6,442	-
Equity in joint venture	43,898	18,218	19,349
Net non-operating revenues	<u>562,120</u>	<u>490,783</u>	<u>491,099</u>
Income before Other Revenues, Expenses, Gains or Losses	116,968	49,199	64,955
<b>Other Revenues, Expenses, Gains or Losses:</b>			
State of Nebraska capital appropriations	9,933	12,976	9,309
Capital grants and gifts	17,909	19,750	21,575
Capital grant to Nebraska Medical Center	(10,000)	-	-
U.S. government advances	171	1,394	546
Additions to permanent endowments	2,440	1,227	2,110
Loss on disposal of plant assets	(9,098)	(4,338)	(6,030)
Net other revenues, expenses, and gains or losses	<u>11,355</u>	<u>31,009</u>	<u>27,510</u>
Increase in net assets	128,323	80,208	92,465
<b>Net Assets:</b>			
Net assets, beginning of year	1,574,141	1,493,933	1,401,468
Net assets, end of year	<u>\$ 1,702,464</u>	<u>\$ 1,574,141</u>	<u>\$ 1,493,933</u>

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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*Analysis of Financial Position.* Cash and cash equivalents represent the preponderance of current assets of the University. In 2006, cash and cash equivalents increased over the prior year due to higher yields gained on cash balances in the state investment pool and unexpended bond proceeds on hand.

Non-current assets of the University are dominated by the investment in capital assets. At June 30, 2006 total investment in capital assets was \$1.6 billion, yielding a net investment, after accumulated depreciation, of \$1.1 billion. The net increase in capital assets was \$36 million, consisting of net additions of \$96 million less depreciation of \$60 million. Among the more noteworthy increases were student housing at UNL of \$55 million, the Biochemistry building at UNL at \$15 million, and Foster Field at UNK with \$9 million of improvements. These increases were funded by revenue bond proceeds in the case of the student housing and by private funds in the latter two additions.

The unrestricted net assets of the University grew by 17% or \$69 million during the year to \$466 million. As discussed earlier, the growth is primarily attributable to the University's equity in the NMC joint venture and positive experiences in self-insurance activities that saw balances grow by \$18 million.

*Analysis of Operations – Overview.* The University generated \$970 million of operating revenues during 2006, an increase of \$70 million over 2005, while operating expenses were \$1,415 million, up \$73 million over the prior year. These changes increased the operating loss by \$3 million to \$445 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.

If appropriations were added to the operating loss as displayed in the statements of revenues, expenses, and changes in net assets, the University's "operating loss after appropriations" would have been \$16 million in 2006 compared to a similar loss of \$43 million in 2005. To management of the University, this strengthened financial performance is yielded by a good level of state support combined with modest tuition and increased grants and contract activity.

The Nebraska Legislature provided \$429 million in non-capital appropriations for 2006, an increase of \$30 million over 2005. The University, in conjunction with the Foundation, generated gifts amounting to approximately \$76 million that, when combined with all and other non-operating revenues and expenses including investment income of \$52 million, netted an overall increase in net assets of about \$128 million.

*Revenues.* The University's operating revenues increased in fiscal 2006 by 8%, or \$69 million. Most of the revenue sources showed increases from the prior year.

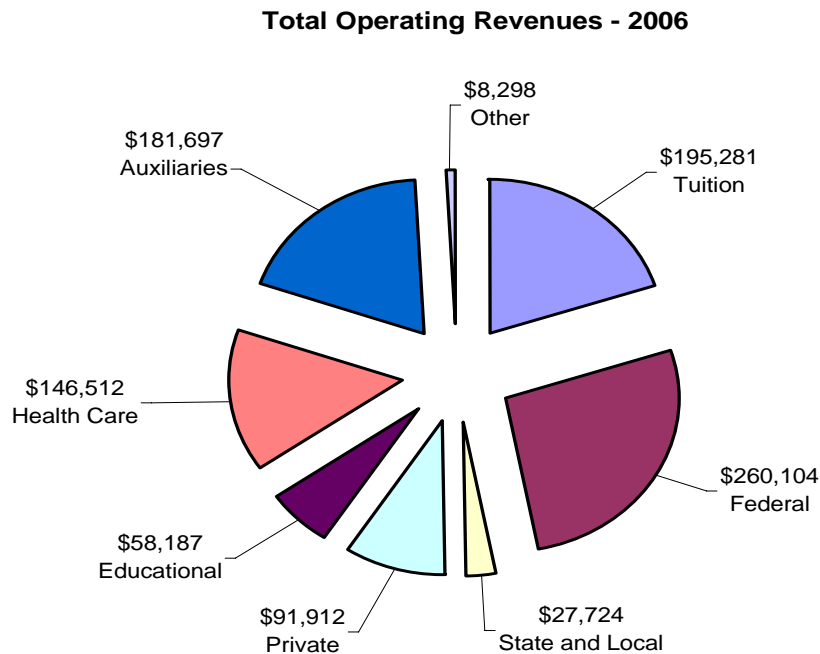
- One of the largest increases in revenue dollars was realized in private grants and contracts. The \$37 million increase is attributable primarily to School as Lender Program, \$15 million; Alternative Student Loans, \$3 million; a combined increase of \$3 million from educational research and health organizations in support of medical studies; increased support from the University Foundation; and grants from the Nebraska Medical Center and other private sources for scholarships, research, and academic programs.

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(Columnar Amounts in Thousands)

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- Tuition, net of scholarship allowances, increased by \$8 million dollars, or 4%, for the 2005-2006 year. The Board of Regents approved an increase in tuition of 5%, but an increase in scholarship allowances of 6% reduced the overall tuition yield to 4%. Scholarship allowances were increased for additional Board of Regents Scholarships.
- The decrease in Federal grants and contracts is attributed to funds for graduate student loans coming to the University as a private source under the School as Lender Program, \$15 million, instead of the Ford Direct Student Loan Program.
- Sales and services of educational activities increased 22%. This change can be traced to an increase in technology fees and increases in conference activities.
- Sales and services of auxiliary operations increased because of revenues from newly constructed student residences and an increase in athletic revenues that stems from additional major sponsors and an increase in ticket prices.



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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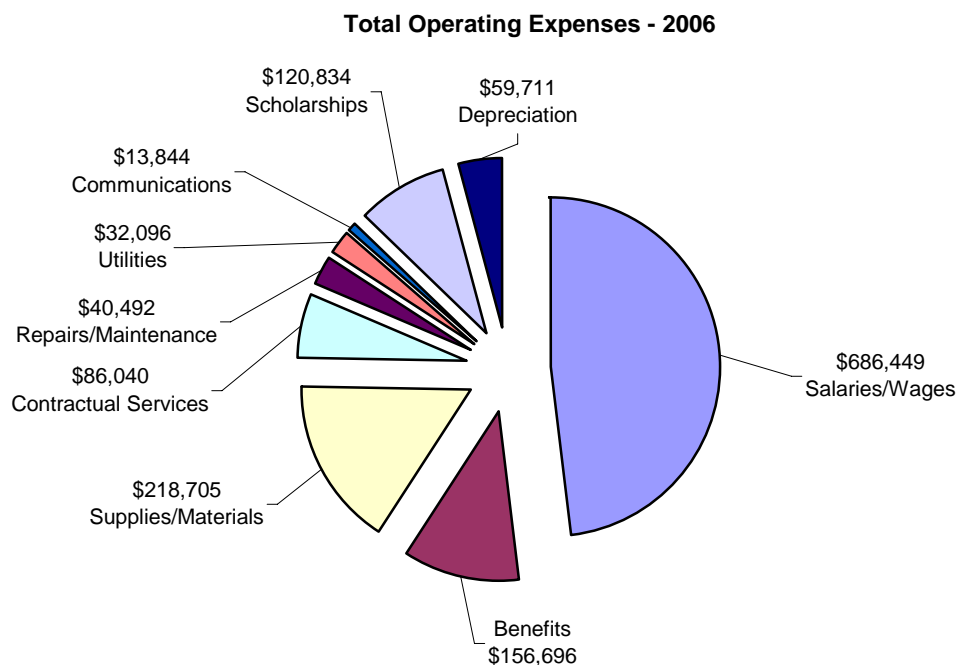
*Expenses.* Operating expenses were \$1,415 million for the 2006 fiscal year, an increase of 5% compared to 2005. Changes in the major expense classifications follow.

- Compensation and benefits increased by \$39 million in 2006 compared to 2005. Faculty salaries and benefits increases averaged 3.7%. Additional amounts were expended for targeted areas including programs of excellence funding for instructional workload salaries, research initiative programs, and intercampus development.
- Utilities increased by 15% indicative of the higher cost of fossil fuels for heating and airconditioning the instruction and research facilities and student residences.
- Supplies and materials increased by 7% reflecting increases for the purchase of materials to support the instruction and research programs.
- Contractual services increased 10% primarily because of an increased number of sub-grants to other research institutions on collaborative research projects.
- Repairs and maintenance expenses declined in 2006 compared to 2005 due to a lesser number of renovation projects, but show an increase over 2004 which indicates the University strives to keep academic and research facilities in good condition.
- Communication expenses increased almost \$2 million reflecting the higher cost of communication and telephone service.
- Scholarships and fellowships grew by \$10 million during 2006. The campuses increased scholarships in an effort to maintain affordability.

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**Non-Operating Revenues (Expenses).** Net non-operating revenues increased during 2006 compared to 2005 by \$71 million. This change is the result of an increase in state non-capital appropriations of \$30 million, an increase in investment income of \$24 million, an increase of \$26 million in equity in joint venture, and offset by a year-over-year decrease in fair value of investments of \$11 million.

Thanks to continued strong support from the private sector and the Foundation, the University garnered non-capital gifts and capital gifts during the year of \$58 million and \$18 million respectively. The latter figure funded \$6 million for the renovation of Foster Field located on the UNK campus and \$10 million for development of the Research Center of Excellence at UNMC.

**Other Revenues, Expenses, Gains, or Losses.** State of Nebraska capital appropriations revenues declined in 2006 compared to 2005 as construction projects were completed. The capital appropriation to complete the UNO Library addition and \$5.5 appropriated by the Legislature to fund debt service on the UNFC Deferred maintenance Bonds, Series, 1998, comprise state capital appropriations.

The loss on the disposal of plant assets of \$9 million in 2006, \$4 million in 2005, and \$6 million in 2004 represent equipment disposed during the year that has been worn out or has become obsolete. Other disposals include buildings and land improvements that have been completely or partially razed, to make way for new construction and renovations.

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**(Columnar Amounts in Thousands)**

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**Capital Assets**

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

- Suite-style residential housing, Husker Village, was completed for \$26 million. These housing units were financed by the 2003B Student Fees and Facilities Bonds and are included as a member of the obligated group under the Master Trust Indenture (MTI).
- Completed renovation of the Harper, Schramm, Smith student residence to improve the comfort of living space for students at a cost of \$29 million. This project was also financed by the 2003B Student Fees and Facilities Bonds of the MTI.
- Construction costs of \$23 million were incurred for the construction of the 2004 UNL Memorial Stadium Project. The project is comprised of the Tom and Nancy Osborne Athletic Complex, expanded seating in the North Stadium, construction of a new indoor field house, and other improvements to Memorial Stadium.
- Foster Field at the UNK campus was completed at a cost of \$9.8 million and was financed by capital gifts from the Foundation.
- The UNO Library addition was completed for \$5.2 million and was funded by capital gifts from the Foundation.
- The Bruner Hall of Science and the Otto Olsen Building at UNK were projects completed for a cost of \$6.5 million and \$1.5 million, respectively. Both of these projects were financed by the UNFC Deferred Maintenance Bonds.
- Construction was begun during 2006 on the UNMC Sorrell Center for Health Science Education with \$5.3 million of costs being added to construction work in progress.
- Fire and life safety projects were completed on all campuses. Funding for these projects came from capital appropriations for this purpose by the Legislature through the State's Task Force for Building Renewal.

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



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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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**Debt Activity**

***Bond Financings and Refinancings.*** On July 6, 2005 the Board of Regents issued \$26,925 of Revenue and Refunding Bonds, Series 2005 (University of Nebraska – Lincoln Parking Project). The proceeds were used to construct an approximately 843-space addition to a multi-level parking garage located at 14<sup>th</sup> and Avery Streets for an approximate cost of \$8,200 and to provide for the redemption of \$18,885 outstanding Revenue Bonds, Series 2000 (University of Nebraska-Lincoln Parking Project).

On July 1, 2005 the Board of Regents issued \$6,085 of Refunding Bonds, Series 2005 (University of Nebraska at Kearney Student Fees and Facilities Bonds) to refund \$5,895 of outstanding Series 2000 Revenue Refunding Bonds (University of Nebraska at Kearney Student Fees and Facilities Bonds).

On July 10, 2005 the Board of Regents authorized the redemption of the University of Nebraska at Kearney Student Fees and Facilities Revenue Bonds, Series 1966, maturing on July 1, 2006 from surplus funds held for these Revenue Bonds. The call of the outstanding Series 1966 bonds permitted the University of Nebraska at Kearney Student Fees and Facilities Housing Operations to become a member of the University of Nebraska Master Trust Indenture.

On January 12, 2006 the Board of Regents issued \$22,625 of Revenue Bonds, Series 2006 (University of Nebraska at Kearney Student Fees and Facilities Bonds). The proceeds will be used to construct a new residence hall to house 332 students. The new residence will include two- and four-bedroom suites and community space for lounges, laundry facilities, and residence hall directors at an approximate cost of \$21,780.

The Board of Regents of the University of Nebraska Members of the Obligated Group under the MTI has bonds outstanding from the construction of student housing and parking. The financial position of the MTI remains strong with operating income that provided a debt service ratio of 1.58 times for the year ended June 20, 2006 and 1.45 times for the year ended June 30, 2005. The debt service ratio required by the MTI covenants is 1.15 times. As previously mentioned, UNK student fees and facilities became a member of the Master Trust Indenture during 2006.

The UNFC met all debt service requirements during 2006. The State Legislature has reaffirmed the appropriation of funds for their portion of the debt service pertaining to the Deferred Maintenance Project, which is combined with designated tuition revenues for debt service. The Foundation continues to receive funds from donor gifts pledged toward the funding of the University of Nebraska Medical Center Research Center project. Funds from internal University sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEAR ENDED JUNE 30, 2006 (UNAUDITED)**  
(Columnar Amounts in Thousands)

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**Economic Outlook and Subsequent Events That Will Affect the Future**

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

Management of the University is encouraged by signs that the partnership is strengthening, which gives renewed confidence to the University as it looks forward. One of the strategic initiatives of the University's Board of Regents is the creation of competitive facilities. The Governor and the State Legislature in the past legislative session signaled their agreement with this priority by passing LB 605. LB 605 is designed to invest \$137 million new state dollars over the next 15 years toward renewal and renovation projects. This program will greatly enhance and improve facilities to better serve today's students and grow the research enterprise. The capital appropriation came on the heels of operating budget increases of 7% and 6% for the two years in the biennium that ends June 30, 2007. These are the largest operating increases in many years.

The economic performance of the State also offers promising prospects. The State Tax Commissioner recently reported that State receipts through the four months ended October 31, 2006, were \$39 million or 4% over projections. This followed a fiscal year ended June 30, 2006, where the State recorded receipts \$358 million or 7.6% in excess of projected revenues.

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

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

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

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

**STATEMENTS OF NET ASSETS**

**JUNE 30, 2006 and 2005**

(Thousands)

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

	<b>2006</b>	<b>2005</b>
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 221,912	\$ 217,060
Cash and cash equivalents - restricted	227,969	226,269
Investments - restricted	85,541	48,511
Accounts receivable and unbilled charges, net	116,622	95,715
Loans to students, net	8,589	8,389
Other current assets	15,696	15,655
Total current assets	<u>676,329</u>	<u>611,599</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	7,153	1,543
Investments - restricted	270,846	264,323
Investment in joint venture	193,982	163,084
Loans to students, net of current portion	26,520	28,362
Capital assets, net of accumulated depreciation	1,122,917	1,086,969
Other non-current assets	18,169	16,276
Total non-current assets	<u>1,639,587</u>	<u>1,560,557</u>
Total assets	<u>2,315,916</u>	<u>2,172,156</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable	47,250	50,742
Accrued salaries, wages, and post-retirement benefits	38,994	34,889
Accrued compensated absences	14,609	13,488
Bond obligations payable	22,405	24,880
Capital lease obligations	3,387	3,682
Deferred revenues and credits	68,951	61,742
Health and other insurance claims	9,272	10,555
Total current liabilities	<u>204,868</u>	<u>199,978</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	1,574	1,462
Accrued compensated absences, net of current portion	36,173	31,068
Bond obligations payable, net of current portion	351,815	343,715
Capital lease obligations, net of current portion	10,821	13,578
Deferred revenues and credits, net of current portion	8,201	8,214
Total non-current liabilities	<u>408,584</u>	<u>398,037</u>
Total liabilities	<u>613,452</u>	<u>598,015</u>
NET ASSETS:		
Invested in capital assets, net of related debt	741,018	744,118
Restricted for:		
Nonexpendable:		
Permanent endowment	200,376	182,941
Expendable:		
Externally restricted funds for scholarships, student aid and research	122,382	111,000
Loan funds	44,290	43,783
Plant construction	35,710	14,182
Debt service	93,053	81,874
Unrestricted	<u>465,635</u>	<u>396,243</u>
Total net assets	<u>\$1,702,464</u>	<u>\$1,574,141</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 STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2006 AND 2005**  
**(Thousands)**  
**(See Independent Auditors' Report on Pages 1, 2, and 3)**

	<b>2006</b>	<b>2005</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 1,283	\$ 458
Temporary cash investments	166,557	143,353
Advances and deposits	8	8
Accounts receivable (net of reserve for bad debts of \$9 in 2006 and \$13 in 2005)	456	488
Accrued interest receivable	1,872	1,757
Student loan receivable	492	505
Matching funds receivable	1	1
Prepaid expenses	42	78
Pledges receivable - restricted	94,414	77,933
Investments - restricted	1,103,866	994,611
Property and equipment, net of depreciation	<u>5,552</u>	<u>5,984</u>
Total assets	<u>\$ 1,374,543</u>	<u>\$ 1,225,176</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Advances and accounts payable	\$ 231	\$ 295
University of Nebraska benefits payable	1,850	2,078
Scholarships, research, fellowships, and professorships payable	3,263	4,257
Accrued vacation payable	521	475
Taxes payable	50	53
Deferred annuities payable	22,240	22,903
Deposits held in custody for others	193,164	176,317
Total liabilities	<u>221,319</u>	<u>206,378</u>
<b>NET ASSETS:</b>		
Unrestricted	5,945	8,335
Temporarily restricted	371,033	318,399
Permanently restricted	<u>776,246</u>	<u>692,064</u>
Total net assets	<u>1,153,224</u>	<u>1,018,798</u>
Total liabilities and net assets	<u>\$ 1,374,543</u>	<u>\$ 1,225,176</u>

See notes to financial statements.

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

**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2006 AND 2005**  
**(Thousands)**

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

	<b>2006</b>	<b>2005</b>
<b>OPERATING REVENUES:</b>		
Tuition and fees (net of scholarship allowances of \$57,183 and \$53,849 in 2006 and 2005, respectively)	\$ 195,281	\$ 186,987
Federal grants and contracts - restricted	260,104	271,603
State and local grants and contracts - restricted	27,724	28,019
Private grants and contracts - restricted	91,912	54,822
Sales and services of educational activities	58,187	47,802
Sales and services of health care entities	146,512	141,006
Sales and services of auxiliary operations	120,287	106,852
Sales and services of auxiliary segments (net of scholarship allowances of \$6,881 and \$6,225 in 2006 and 2005, respectively)	61,410	56,461
Other operating revenues	<u>8,298</u>	<u>6,616</u>
Total operating revenues	<u>969,715</u>	<u>900,168</u>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	686,449	646,072
Benefits	<u>156,696</u>	<u>157,919</u>
Total compensation and benefits	843,145	803,991
Supplies and materials	218,705	205,242
Contractual services	86,040	78,073
Repairs and maintenance	40,492	45,909
Utilities	32,096	27,812
Communications	13,844	12,059
Depreciation	59,711	57,583
Scholarships and fellowships	<u>120,834</u>	<u>111,083</u>
Total operating expenses	<u>1,414,867</u>	<u>1,341,752</u>
<b>OPERATING LOSS</b>	<u>(445,152)</u>	<u>(441,584)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
State of Nebraska non-capital appropriations	429,270	398,933
Gifts	58,463	53,089
Investment income (net of investment management fees of \$1,896 and \$1,698 in 2006 and 2005, respectively)	51,709	27,836
Increase (decrease) in fair value of investments	(6,276)	4,655
Interest income on loans receivable	420	465
Interest expense on bond obligations	(17,018)	(18,855)
Capitalized interest on bond obligations	1,654	6,442
Equity in earnings of joint venture	<u>43,898</u>	<u>18,218</u>
Net non-operating revenues	<u>562,120</u>	<u>490,783</u>
<b>INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES</b>	<u>116,968</u>	<u>49,199</u>
<b>OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:</b>		
State of Nebraska capital appropriations	9,933	12,976
Capital grants and gifts	17,909	19,750
Capital grant to Nebraska Medical Center	(10,000)	-
U.S. Government advances	171	1,394
Private gifts and bequests for permanent endowments	2,440	1,227
Loss on disposal of capital assets	<u>(9,098)</u>	<u>(4,338)</u>
Net other revenues, expenses, gains, or losses	<u>11,355</u>	<u>31,009</u>
<b>INCREASE IN NET ASSETS</b>	<u>128,323</u>	<u>80,208</u>
<b>NET ASSETS:</b>		
Net assets, beginning of year	<u>1,574,141</u>	<u>1,493,933</u>
Net assets, end of year	<u>\$1,702,464</u>	<u>\$1,574,141</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, 2006**  
(Thousands)

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests, and life insurance proceeds	\$ 48	\$ 92,994	\$ 34,140	\$ 127,182
Investment income	15,088	12,741	908	28,737
Realized gain (loss) on sale of assets	-	7,035	65,613	72,648
Unrealized gain (loss) on assets	-	28	15,605	15,633
	<u>15,136</u>	<u>112,798</u>	<u>116,266</u>	<u>244,200</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>92,247</u>	<u>(64,667)</u>	<u>(27,580)</u>	<u>-</u>
Total support and revenue	<u>107,383</u>	<u>48,131</u>	<u>88,686</u>	<u>244,200</u>
<b>EXPENSES:</b>				
Salaries and wages	7,300	-	-	7,300
Payroll taxes	509	-	-	509
Employee benefits	1,224	-	-	1,224
Annuity payments	2	-	-	2
Postage	235	-	-	235
Office supplies and expense	145	-	-	145
Professional services	306	-	-	306
Travel and entertainment	483	-	-	483
Telephone	187	-	-	187
Insurance and bonds	126	-	-	126
Repair and maintenance	159	-	-	159
Equipment rental/purchase	43	-	-	43
Office rent	814	-	-	814
University Towers expense	9	-	-	9
Promotion expense	1,054	-	-	1,054
Auto expense	80	-	-	80
Dues and subscriptions	117	-	-	117
Alumni associations	517	-	-	517
Miscellaneous expense	91	-	-	91
Data processing expense	-	-	-	-
Recruiting and moving expense	6	-	-	6
Meetings and conferences	231	-	-	231
Investment expense	5,579	-	-	5,579
Academic support	25,920	-	-	25,920
Student assistance	18,820	-	-	18,820
Faculty assistance	4,186	-	-	4,186
Research	3,909	-	-	3,909
Museum, library, and fine arts	1,595	-	-	1,595
Campus and building improvements	32,189	-	-	32,189
Deferred compensation	163	-	-	163
Paid to beneficiaries	3,107	-	-	3,107
Bad debt and collection expense	5	-	-	5
Depreciation	663	-	-	663
Total	<u>109,774</u>	<u>-</u>	<u>-</u>	<u>109,774</u>
<b>INCREASE (DECREASE) IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>	<u>(2,391)</u>	<u>48,131</u>	<u>88,686</u>	<u>134,426</u>
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>	<u>-</u>	<u>4,504</u>	<u>(4,504)</u>	<u>-</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<u>(2,391)</u>	<u>52,635</u>	<u>84,182</u>	<u>134,426</u>
NET ASSETS, beginning of year	<u>8,335</u>	<u>318,399</u>	<u>692,064</u>	<u>1,018,798</u>
NET ASSETS, end of year	<u>\$ 5,944</u>	<u>\$371,034</u>	<u>\$776,246</u>	<u>\$ 1,153,224</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, 2005**

**(Thousands)**

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests, and life insurance proceeds	\$ 56	\$ 44,817	\$ 33,795	\$ 78,668
Investment income	14,554	13,553	(696)	27,411
Realized gain (loss) on sale of assets	(14)	1,666	45,667	47,319
Unrealized gain (loss) on assets	-	2,356	13,215	15,571
	<u>14,596</u>	<u>62,392</u>	<u>91,981</u>	<u>168,969</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>				
Total support and revenue	<u>81,681</u>	<u>(56,038)</u>	<u>(25,643)</u>	<u>-</u>
	<u>96,277</u>	<u>6,354</u>	<u>66,338</u>	<u>168,969</u>
<b>EXPENSES:</b>				
Salaries and wages	6,916	-	-	6,916
Payroll taxes	489	-	-	489
Employee benefits	1,066	-	-	1,066
Annuity payments	2	-	-	2
Postage	175	-	-	175
Office supplies and expense	103	-	-	103
Professional services	163	-	-	163
Travel and entertainment	368	-	-	368
Telephone	159	-	-	159
Insurance and bonds	100	-	-	100
Repair and maintenance	138	-	-	138
Equipment rental/purchase	38	-	-	38
Office rent	812	-	-	812
University Towers expense	9	-	-	9
Promotion expense	808	-	-	808
Auto expense	73	-	-	73
Dues and subscriptions	119	-	-	119
Alumni associations	508	-	-	508
Miscellaneous expense	94	-	-	94
Data processing expense	6	-	-	6
Recruiting and moving expense	17	-	-	17
Meetings and conferences	224	-	-	224
Investment expense	4,347	-	-	4,347
Academic support	22,347	-	-	22,347
Student assistance	18,614	-	-	18,614
Faculty assistance	4,101	-	-	4,101
Research	5,680	-	-	5,680
Museum, library, and fine arts	1,924	-	-	1,924
Campus and building improvements	24,273	-	-	24,273
Deferred compensation	42	-	-	42
Paid to beneficiaries	2,901	-	-	2,901
Bad debt and collection expense	31	-	-	31
Depreciation	658	-	-	658
Total	<u>97,305</u>	<u>-</u>	<u>-</u>	<u>97,305</u>
<b>INCREASE (DECREASE) IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>				
	(1,028)	6,354	66,338	71,664
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>				
	-	4,296	(4,296)	-
<b>INCREASE (DECREASE) IN NET ASSETS</b>				
	(1,028)	10,650	62,042	71,664
NET ASSETS, beginning of year	<u>9,363</u>	<u>307,749</u>	<u>630,022</u>	<u>947,134</u>
NET ASSETS, end of year	<u>\$ 8,335</u>	<u>\$318,399</u>	<u>\$692,064</u>	<u>\$ 1,018,798</u>

See notes to financial statements.

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

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2006 AND 2005**  
**(Thousands)**

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

	<b>2006</b>	<b>2005</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Grants and contracts	\$ 364,176	\$ 345,284
Tuition and fees	194,858	185,529
Sales and services of health care entities	135,718	143,211
Sales and services of auxiliary operations	122,348	110,062
Sales and services of educational activities	77,632	68,125
Sales and services of auxiliary segments	60,902	56,649
Student loans collected	9,332	8,967
Other receipts	29,614	14,670
Payments to employees	(824,606)	(767,560)
Payments to vendors	(430,781)	(415,264)
Scholarships paid to students	(120,834)	(111,082)
Student loans issued	(7,804)	(9,476)
Other payments	(163)	(314)
Net cash flows from operating activities	<u>(389,608)</u>	<u>(371,199)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
State of Nebraska non-capital appropriations	428,991	399,324
Private gifts and grants for operating use	54,258	53,066
Private gifts and bequests for endowment use	2,341	1,227
Net cash flows from non-capital financing activities	<u>485,590</u>	<u>453,617</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	55,635	-
Gifts	17,076	16,680
State of Nebraska capital appropriations	10,214	12,971
U.S. Government advances	171	1,394
Purchases of capital assets	(98,472)	(134,237)
Defeasance of bond obligations	(24,780)	-
Interest paid on bond obligations	(17,924)	(20,087)
Principal paid on bond obligations	(25,230)	(14,360)
Payment of bond financial expense	(429)	-
Payments made on lease obligations	(4,350)	(8,634)
Net cash flows from capital and related financing activities	<u>(88,089)</u>	<u>(146,273)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments	145,446	116,224
Purchases of investments	(194,456)	(168,324)
Interest on investments	49,859	27,319
Distributions received from joint venture	3,000	3,000
Interest on loans receivable	420	459
Net cash flows from investing activities	<u>4,269</u>	<u>(21,322)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>12,162</b>	<b>(85,177)</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>444,872</u></b>	<b><u>530,049</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 457,034</u></b>	<b><u>\$ 444,872</u></b>

(Continued)



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

**STATEMENTS OF CASH FLOWS (Continued)**  
**FOR THE YEARS ENDED JUNE 30, 2006 AND 2005**  
**(Thousands)**

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

	<b>2006</b>	<b>2005</b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:</b>		
Cash and cash equivalents (current)	\$ 221,912	\$ 217,060
Cash and cash equivalents - restricted (current)	227,969	226,269
Cash and cash equivalents - restricted (non-current)	<u>7,153</u>	<u>1,543</u>
Cash and cash equivalents, end of year	<u>\$ 457,034</u>	<u>\$ 444,872</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Operating loss	\$ (445,152)	\$ (441,584)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	59,711	57,583
Changes in assets and liabilities:		
Accounts receivable and unbilled charges	(21,742)	(5,121)
Loans to students	1,643	(432)
Other current assets	1,189	(974)
Accounts payable	(1,507)	3,937
Accrued salaries, wages, and post-retirement benefits	10,626	11,058
Deferred revenues and credits	6,907	4,003
Health and other insurance claims	<u>(1,283)</u>	<u>331</u>
Net cash flows from operating activities	<u>\$ (389,608)</u>	<u>\$ (371,199)</u>
<b>NON-CASH TRANSACTIONS:</b>		
Capital gifts and grants	\$ 6,048	\$ 877
Increase (decrease) in fair value of investments	(6,276)	4,655
Purchase of capital assets through lease obligations	1,298	12,546

See notes to financial statements.

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**UNIVERSITY OF NEBRASKA FOUNDATION**  
**(A Component Unit of the University of Nebraska)**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2006 AND 2005**  
**(Thousands)**  
**(See Independent Auditors' Report on Pages 1, 2, and 3)**

	<b>2006</b>	<b>2005</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 134,427	\$ 71,664
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	663	658
Gain on sale of assets	(72,648)	(47,319)
Appreciation of assets	(15,632)	(15,571)
(Increase) decrease in pledges receivable	(16,481)	(2,826)
Increase in deferred annuities payable	663	320
Contribution to permanently restricted endowment funds	(34,140)	(33,795)
Real and personal property contributions received for the University	(621)	(1,126)
(Increase) decrease in:		
Accounts receivable	29	(116)
Interest receivable	(115)	(4)
Prepaid expense	36	32
Increase (decrease) in:		
Advances and accounts payable	(65)	(477)
University of Nebraska benefits payable	(228)	394
Scholarships, research, fellowships, and professorships payable	(994)	1,012
Accrued vacation payable	45	52
Taxes payable	(2)	17
Deposits held in custody for others	17,375	5,841
Total adjustments	<u>(122,115)</u>	<u>(92,908)</u>
Net cash provided by operating activities	<u>12,312</u>	<u>(21,244)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net (increase) decrease in temporary cash investments	(23,204)	2,842
Net decrease in student loans	13	132
Net purchases in investments	(22,202)	(15,407)
Purchase of property and equipment	(234)	(282)
Sales of property and equipment	-	6
Net cash used in investing activities	<u>(45,627)</u>	<u>(12,709)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contribution to permanently restricted endowment funds	34,140	33,796
Net cash provided by financing activities	<u>34,140</u>	<u>33,796</u>
<b>NET INCREASE IN CASH</b>	<b>825</b>	<b>(157)</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>458</u></b>	<b><u>615</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 1,283</u></b>	<b><u>\$ 458</u></b>

**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**  
**YEARS ENDED JUNE 30, 2006 AND 2005**  
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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

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

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

# THE UNIVERSITY OF NEBRASKA

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## NOTES TO FINANCIAL STATEMENTS

### YEARS ENDED JUNE 30, 2006 AND 2005

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- 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 UNMC Physicians 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). UNMC Physicians 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. UNeMed acts under the authority of the Board of Regents and its fiscal year-end is December 31.
- 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 (UNL). NUCorp is governed by a five-member Board, three of which are University officials. NUCorp's fiscal year end is December 31.
- The Peter Kiewit Institute Technology Development Corporation (PKITDC) is a not-for-profit corporation formed for the purpose of teaching and developing information science technology through students and faculty by conducting applied research.

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

The University of Nebraska Foundation's (the Foundation) financial statements are discretely presented within the University's financial statements. The Foundation is a non-profit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code whose purpose is to provide financial support for the University system. The Foundation reports under FASB standards, including FASB Statement No. 117, *Financial 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).

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

***Cash and Cash Equivalents*** – Cash and cash equivalents 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. These funds are considered to be cash and cash equivalents, which are available for expenditures as needed. The investments of the pool include Commercial Paper, U.S. Government Securities, Federal Agency Debt Instruments, Corporate Bonds, Money Market Funds, and Bank Deposits. Additional information on the pool can be found in the State of Nebraska's Comprehensive Annual Financial Report.

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

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

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

***Capital Assets*** – Land improvements, leasehold improvements, buildings, and equipment are stated at cost at the date of acquisition. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets 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. It is the University's policy that library books are not capitalized.

Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The total interest expense incurred by University during the current fiscal year was \$17,018. Of this amount, \$1,654 was included as part of the cost of capital assets.

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

***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, unearned income on direct financing leases, and cash received in advance for grants and contracts.

***Amortization of Bond Financial Expense and Bond Premium or Discount*** – Bond financial expense and premium or discount are being amortized or accreted to interest expense on a method that approximates the level-yield method.

***Classification of Revenues*** – The University has classified its revenues as either operating or non-operating 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.

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

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

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

***Scholarships and Fellowships*** – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the

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corresponding revenue. Accordingly, at June 30, 2006 and 2005, Federal grants and contracts includes Pell grant awards amounting to \$18,811 and \$20,007 and Ford direct student loans amounting to \$60,402 and \$71,277, respectively. The combined awards of \$79,213 and \$91,284 at June 30, 2006 and 2005, respectively, are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue.

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

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

**Reclassifications** – Certain 2005 amounts have been reclassified to conform to the current-year presentation.

**Recent Statements Issued by the Government Accounting Standards Board** – The GASB has 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. DEPOSITS**

**Custodial credit risk – deposits** – In the case of deposits, this is the risk that in the event of a bank failure, the University's deposits may not be returned to it. Bank balances of cash and cash equivalents deposited in banks amounted to approximately \$2,898 (book balance of approximately \$2,653) at June 30, 2006, with approximately \$1,451 at June 30, 2006, covered by federal depository insurance. Bank balances of cash and cash equivalents deposited in banks amounted to approximately \$2,090 (book balance of approximately \$1,176) at June 30, 2005, with approximately \$1,519 at June 30, 2005,

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covered by federal depository insurance. Of the remaining bank balance at June 30, 2006 and 2005, approximately \$1,191 and \$347 was collateralized with securities held by the pledging financial institution, but not in the University's name, and approximately \$256 and \$224 was uninsured and uncollateralized, respectively.

**C. INVESTMENTS**

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

Investments are as follows as of June 30, 2006:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
U.S. treasuries	\$ 22,618	\$ 7,063	\$ 6,747	\$ 8,261	\$ 547
U.S. agencies	58,270	34,366	19,981	2,709	1,214
Corporate debt	36,124	3,994	18,491	3,919	9,720
Repurchase agreements	<u>5,823</u>	<u>-</u>	<u>-</u>	<u>5,823</u>	<u>-</u>
	122,835	<u>\$ 45,423</u>	<u>\$ 45,219</u>	<u>\$ 20,712</u>	<u>\$ 11,481</u>
Other investments:					
Equity securities - domestic	146,487				
Equity securities - international	29,661				
Mutual funds	47,111				
Real estate mutual funds	9,253				
Real estate held for investment purposes	640				
Money markets	<u>400</u>				
Total	<u>\$ 356,387</u>				



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Investments are as follows as of June 30, 2005:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
U.S. treasuries	\$ 16,319	\$ 4,417	\$ 6,940	\$ 4,501	\$ 461
U.S. agencies	63,129	37,340	23,295	1,506	988
Corporate debt	21,950	1,136	16,098	3,390	1,326
Repurchase agreements	<u>5,823</u>	<u>-</u>	<u>-</u>	<u>5,823</u>	<u>-</u>
	107,221	<u>\$ 42,893</u>	<u>\$ 46,333</u>	<u>\$ 15,220</u>	<u>\$ 2,775</u>
Other investments:					
Equity securities - domestic	111,516				
Equity securities - international	12,880				
Mutual funds	68,008				
Real estate mutual funds	7,524				
Real estate held for investment purposes	640				
Money markets	<u>5,045</u>				
Total	<u>\$ 312,834</u>				

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

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

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	<b>2006</b>					
	<b>Fair Value</b>	<b>Quality Ratings</b>				
		<b>AAA</b>	<b>AA</b>	<b>A</b>	<b>BAA - BBB</b>	<b>Unrated</b>
Investment type:						
Debt securities:						
U.S. treasuries	\$ 22,618	\$ 22,618	\$ -	\$ -	\$ -	\$ -
U.S. agencies	58,270	54,123	56	4,091	-	-
Corporate debt	36,124	11,994	9,076	13,975	883	196
Repurchase agreements	5,823	-	-	-	-	5,823
Other investments:						
Equity securities - domestic	146,487	-	-	-	-	146,487
Equity securities - international	29,661	-	-	-	-	29,661
Mutual funds	47,111	-	-	-	-	47,111
Real estate mutual funds	9,253	-	-	-	-	9,253
Real estate held for investment purposes	640	-	-	-	-	640
Money markets	400	-	-	-	-	400
	<u>\$ 356,387</u>	<u>\$ 88,735</u>	<u>\$ 9,132</u>	<u>\$ 18,066</u>	<u>\$ 883</u>	<u>\$ 239,571</u>

	<b>2005</b>					
	<b>Fair Value</b>	<b>Quality Ratings</b>				
		<b>AAA</b>	<b>AA</b>	<b>A</b>	<b>BAA - BBB</b>	<b>Unrated</b>
Investment type:						
Debt securities:						
U.S. treasuries	\$ 16,319	\$ 16,319	\$ -	\$ -	\$ -	\$ -
U.S. agencies	63,129	62,233	601	295	-	-
Corporate debt	21,950	4,853	7,650	8,268	1,034	145
Repurchase agreements	5,823	-	-	-	-	5,823
Other investments:						
Equity securities - domestic	111,516	-	-	-	-	111,516
Equity securities - international	12,880	-	-	-	-	12,880
Mutual funds	68,008	-	-	-	-	68,008
Real estate mutual funds	7,524	-	-	-	-	7,524
Real estate held for investment purposes	640	-	-	-	-	640
Money markets	5,045	-	-	-	-	5,045
	<u>\$ 312,834</u>	<u>\$ 83,405</u>	<u>\$ 8,251</u>	<u>\$ 8,563</u>	<u>\$ 1,034</u>	<u>\$ 211,581</u>

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*Concentration of Credit Risk* – Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The University places no limit on the amount that may be invested in any one issuer. More than 5% of the University’s investments are in the following investment types at June 30:

	<u>2006</u>	<u>2005</u>
	Concentration	
Federal Home Loan Bank	12%	16%
Federal National Mortgage Association	25%	33%
U.S. treasuries	18%	15%
Federal Farm Credit Bank	6%	7%
Federal Home Loan Mortgage Association	5%	–
FSA Capital Markets Services	–	5%

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University’s \$5.8 million investment in repurchase agreements in 2006 and 2005, \$6.2 million of underlying securities are held by the investment’s counterparty, but not in the name of the University.

**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 \$6,182 and \$6,347 at June 30, 2006 and 2005, respectively. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,241 and \$1,762 at June 30, 2006 and 2005, respectively.

**E. INVESTMENT IN JOINT VENTURE**

The University and Bishop Clarkson Memorial Hospital (Clarkson) entered into a Joint Operating Agreement in 1997 forming the Nebraska Health System, a Nebraska non-profit corporation doing business as the Nebraska Medical Center (NMC). A Board of Directors comprised of six members appointed by Clarkson and six members appointed by the Board of Regents govern NMC. Upon dissolution of NMC, the University and Clarkson will share equally in the remaining net assets. Because the University has an ongoing financial interest in NMC, the University is accounting for the joint venture under the equity method. The University has recorded 50% equity in earnings of NMC for the years ended June 30, 2006 and 2005 totaling \$43,898 and \$18,218, respectively. In addition, to the extent that sufficient funds are available, as determined by the NMC Board of Directors, the University will receive an annual capital distribution. A distribution of \$3,000 was declared by NMC and paid out to the University during both fiscal years 2006 and 2005.

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

In conjunction with the Joint Operating Agreement, the University entered into an agreement to lease the former hospital building to NMC that extends through 2037. The hospital building is recorded 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:**

2007	\$ 4,000
2008	4,009
2009	3,997
2010	4,004
2011	4,099
2012-2014	<u>1,737</u>
	<u>\$ 21,846</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 years ended June 30, 2006 and 2005, respectively, the University received approximately \$22,273 and \$21,678 of support in connection with the agreement.

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**F. CAPITAL ASSETS**

Capital asset activity for the years ended June 30, 2006 and 2005 is as follows:

	<b>2006</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
Land	\$ 52,789	\$ 2,114	\$ (52)	\$ 54,851
Land improvements	92,733	16,846	(2,597)	106,982
Leasehold improvements	13,209	-	-	13,209
Buildings	1,047,475	88,449	(17,028)	1,118,896
Equipment	240,421	23,499	(14,743)	249,177
Construction work in progress	124,934	79,589	(105,736)	98,787
Total capital assets	<u>1,571,561</u>	<u>210,497</u>	<u>(140,156)</u>	<u>1,641,902</u>
Less accumulated depreciation for:				
Land improvements	32,682	3,837	(2,400)	34,119
Leasehold improvements	760	441	-	1,201
Buildings	301,747	32,100	(13,724)	320,123
Equipment	149,403	23,333	(9,194)	163,542
Total accumulated depreciation	<u>484,592</u>	<u>59,711</u>	<u>(25,318)</u>	<u>518,985</u>
Capital assets, net	<u>\$1,086,969</u>	<u>\$150,786</u>	<u>\$(114,838)</u>	<u>\$1,122,917</u>
	<b>2005</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
Land	\$ 47,797	\$ 5,169	\$ (177)	\$ 52,789
Land improvements	81,707	13,017	(1,991)	92,733
Leasehold improvements	12,534	675	-	13,209
Buildings	1,006,792	72,607	(31,924)	1,047,475
Equipment	228,803	27,736	(16,118)	240,421
Construction work in progress	92,914	111,231	(79,211)	124,934
Total capital assets	<u>1,470,547</u>	<u>230,435</u>	<u>(129,421)</u>	<u>1,571,561</u>
Less accumulated depreciation for:				
Land improvements	30,043	3,499	(860)	32,682
Leasehold improvements	305	455	-	760
Buildings	299,829	31,736	(29,818)	301,747
Equipment	141,924	21,893	(14,414)	149,403
Total accumulated depreciation	<u>472,101</u>	<u>57,583</u>	<u>(45,092)</u>	<u>484,592</u>
Capital assets, net	<u>\$ 998,446</u>	<u>\$172,852</u>	<u>\$(84,329)</u>	<u>\$1,086,969</u>

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**G. ACCRUED COMPENSATED ABSENCES**

Accrued compensated absences are as follows at June 30:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
2006	<u>\$ 44,556</u>	<u>\$ 38,787</u>	<u>\$ (32,561)</u>	<u>\$ 50,782</u>	<u>\$ 14,609</u>
2005	<u>\$ 41,358</u>	<u>\$ 30,704</u>	<u>\$ (27,506)</u>	<u>\$ 44,556</u>	<u>\$ 13,488</u>

**H. BOND OBLIGATIONS PAYABLE**

Bond obligations payable are as follows at June 30:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
2006	<u>\$ 368,595</u>	<u>\$ 55,635</u>	<u>\$ (50,010)</u>	<u>\$ 374,220</u>	<u>\$ 22,405</u>
2005	<u>\$ 382,955</u>	<u>\$ -</u>	<u>\$ (14,360)</u>	<u>\$ 368,595</u>	<u>\$ 24,880</u>

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Bond obligations payable at June 30, 2006 and 2005 consist of the following:

		<b>2006</b>		<b>2005</b>
	<b>Interest Rate</b>	<b>Annual Installment</b>	<b>Principal Amount Outstanding</b>	<b>Principal Amount Outstanding</b>
<b>Obligations under the master trust indenture:</b>				
University of Nebraska-Lincoln:				
Student fees and facilities:				
Series 2002, revenue refunding, due through July 2016	2.60 - 5.00%	\$915 - \$2,760	\$ 13,555	\$ 14,455
Series 2003A, revenue bonds, due through July 2037	2.95 - 5.25%	405 - 1,595	25,930	25,930
Series 2003B, revenue bonds, due through July 2038	2.50 - 5.00%	1,085 - 3,890	68,885	68,885
Lincoln parking project:				
Series 2000, parking revenue bonds, due through June 2020	4.95 - 5.80%	765 - 3,685	-	18,885
Series 2003, revenue refunding, due through June 2016	2.50 - 4.50%	440 - 1,615	6,855	7,525
Series 2005, revenue refunding, due through June 2025	2.85 - 4.50%	425 - 3,825	25,840	-
University of Nebraska at Omaha:				
Student center Series 2003:				
Revenue refunding bonds, due through May 2013	2.45 - 3.90%	495 - 1,180	4,370	4,855
Student housing Series 2003:				
Revenue bonds, due through May 2033	2.15 - 5.00%	315 - 945	14,785	15,095
University of Nebraska Medical Center:				
Student housing revenue bonds				
Series 2003, due through June 2033	2.15 - 5.00%	110 - 330	5,210	5,320
University of Nebraska at Kearney:				
Student fees and facilities:				
Series 1966, due through July 2006	4.30%	505	-	505
Series 2000, due through July 2020	4.90 - 5.50%	240 - 1,150	-	5,895
Series 2003, due through July 2011	1.85 - 2.90%	300 - 465	2,090	2,495
Series 2005, due through July 2020	2.85 - 4.10%	270 - 1,080	5,815	-
Series 2006, due through July 2035	3.45 - 5.00%	340 - 1,385	22,625	-
Total obligations under the master trust indenture			<u>195,960</u>	<u>169,845</u>
<b>Other University obligations:</b>				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding, due November 2024	4.00 - 5.25%	1,695 - 5,195	51,430	53,330
2004B, revenue refunding, due November 2024	2.50 - 5.25%	1,920 - 3,270	9,225	11,050
Total University obligations			<u>256,615</u>	<u>234,225</u>
<b>Obligations of blended entities:</b>				
University of Nebraska Facilities Corporation:				
Series 1998 bonds (deferred maintenance project), due through July 2011				
	4.35 - 5.25%	3,470 - 9,155	44,400	51,435
Series 1998-2 bonds (UNMC electrical system project) due through October 2008				
	4.15 - 4.30%	255 - 275	795	1,035
Series 2002 bonds (Research Center of Excellence project), due through February 2015				
	4.00 - 5.00%	3,070 - 21,215	44,610	53,905
Series 2003 (Alexander building project), due through December 2023				
	1.05 - 5.00%	105 - 205	2,600	2,705
Series 2004 (library storage project), due through July 15, 2024				
	1.50 - 5.00%	110 - 565	3,320	3,410
Total University of Nebraska Facilities Corporation			<u>95,725</u>	<u>112,490</u>
Nebraska Utility Corporation (NUCorp):				
Series 2001 revenue bonds, due through January 2023	4.50 - 5.25%	720 - 1,620	21,880	21,880
Total bond obligations payable			<u>\$ 374,220</u>	<u>\$ 368,595</u>

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Annual maturities subject to mandatory redemption at June 30, 2006 are as follows:

	<u>Total University</u>		<u>UNFC</u>		<u>NUCorp</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2007	\$ 9,495	\$ 11,587	\$ 12,190	\$ 4,528	\$ 720	\$ 1,084	\$ 22,405	\$ 17,199
2008	10,270	11,247	11,585	3,938	750	1,051	22,605	16,236
2009	13,105	10,789	11,700	3,368	785	1,017	25,590	15,174
2010	16,165	10,294	11,840	2,793	815	983	28,820	14,070
2011	9,530	9,616	3,710	2,328	855	946	14,095	12,890
2012-2016	51,150	42,161	41,270	5,938	6,090	3,955	98,510	52,054
2017-2021	47,850	30,532	1,665	648	7,245	2,176	56,760	33,356
2022-2026	44,585	18,775	1,765	191	4,620	372	50,970	19,338
Thereafter	54,465	17,109	-	-	-	-	54,465	17,109
Total	<u>\$256,615</u>	<u>\$162,110</u>	<u>\$ 95,725</u>	<u>\$23,732</u>	<u>\$21,880</u>	<u>\$11,584</u>	<u>\$374,220</u>	<u>\$197,426</u>

At June 30, 2006 and 2005, the trustees for these bond funds held cash and investments in the amount of approximately \$158,264 and \$161,265, respectively, which is reflected as restricted cash and investments on the statements of net assets.

**Master Trust Indenture** - The Board of Regents entered into a master trust 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, 2006, 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), (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing), and (f) the student housing facilities on the University of Nebraska Kearney campus (UNK Student Fees and Facilities) (collectively, the Obligated Group). The accumulated surplus revenues, fees, and other payments of such 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 of the Obligated Group under the master trust indenture are defined as all of the revenues of each member that remain after payment of the expenses of such member. Pledged revenues do not include any balances in any debt service fund or debt service reserve fund, but shall include any balances in other reserve, replacement, or contingency fund and any surplus fund held for or on behalf of such members of the Obligated Group under a related resolution.



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***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 a gross revenue pledge of certain revenues and fees of the athletic department, with such payment being prior to the payment of expenditures with respect to Memorial Stadium operations. Those revenues and fees include all Memorial Stadium ticket income, current skybox revenues, current club seating revenues, donations with respect to a new premium seating program involving approximately 6,400 seats, and all donations pledged to the construction of the 2004 Memorial Stadium Project.

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

***University of Nebraska Facilities Corporation***

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

***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 airconditioning 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 (now known as the Durham Research Center) 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 Foundation, has obtained pledges approximating \$85,000 for payment of the costs of these projects. The pledges will be received in installments through 2011.

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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 Board of 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 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 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 UNMC.

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 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.

***Bond Financing and Refinancing***

On July 6, 2005, the Board of Regents issued \$26,925 of Revenue and Refunding Bonds, Series 2005 (University of Nebraska – Lincoln Parking Project.) The proceeds were used to construct an approximately 843-space addition to a multi-level parking garage located at 14<sup>th</sup> and Avery streets for an

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approximate cost of \$8,200 and to provide for the redemption of \$18,885 outstanding Revenue Bonds, Series 2000 (University of Nebraska-Lincoln Parking Project) on August 1, 2005. The refunding reduced total debt service payments by approximately \$3,099 and resulted in an economic gain of \$1,438. The accounting loss of \$262 is deferred and amortized over the life of the 2005 bonds.

On July 1, 2005, the Board of Regents issued \$6,085 of Refunding Bonds, Series 2005 (University of Nebraska at Kearney Student Fees and Facilities Bonds) to refund \$5,895 of outstanding Series 2000 Revenue Refunding Bonds (University of Nebraska at Kearney Student Fees and Facilities Bonds). The Series 2000 Revenue Refunding Bonds were called on August 16, 2005. The refunding reduced total debt service payments by approximately \$857 and resulted in an economic gain of approximately \$549. The accounting loss of \$244 is deferred and amortized over the life of the 2005 bonds.

On July 10, 2005, the Board of Regents authorized the redemption of the University of Nebraska at Kearney Student Fees and Facilities Revenue Bonds, Series 1966, maturing on July 1, 2006 from surplus funds held for these Revenue Bonds. The early redemption on July 10, 2005 of the Series 1966 Bonds resulted in net interest savings of approximately \$10. Additionally, the University of Nebraska at Kearney Student Fees and Facilities Housing Operations became a member of the University of Nebraska Master Trust Indenture upon the redemption of the Series 1966 Revenue Bonds.

On January 12, 2006, the Board of Regents issued \$22,625 of Revenue Bonds, Series 2006 (University of Nebraska at Kearney Student Fees and Facilities Bonds). The proceeds will be used to construct new residence halls to house 332 students. The new residence will include two and four-bedroom suites and community space for lounges, laundry facilities, and residence hall directors at an approximate cost of \$21,780.

***Bond Resolutions***

The bond resolutions specify the funds that need to be established, the required transfers between funds, and the maximum maturity limits for each funds' investments. The bond resolutions also require that specified amounts be deposited with the trustee for certain funds. At June 30, 2006 and 2005, the University and UNFC are in compliance with these requirements.

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**I. CAPITAL LEASE OBLIGATIONS**

The University is presently leasing real property, buildings, and equipment with either the option to purchase or transfer of title at the expiration of the lease term, of capital leases outstanding at June 30, 2006 and 2005, \$9,025 and \$11,215, respectively, are leases with the Foundation.

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
2006	<u>\$ 17,260</u>	<u>\$ 1,298</u>	<u>\$ 4,350</u>	<u>\$ 14,208</u>	<u>\$ 3,387</u>
2005	<u>\$ 13,348</u>	<u>\$ 12,546</u>	<u>\$ 8,634</u>	<u>\$ 17,260</u>	<u>\$ 3,682</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:

	<b>Buildings and Properties</b>	<b>Equipment</b>	<b>Total</b>
2007	\$ 3,293	\$ 584	\$ 3,877
2008	2,483	538	3,021
2009	1,578	48	1,626
2010	1,578	22	1,600
2011	1,563	-	1,563
Thereafter	5,149	-	5,149
	<u>15,644</u>	<u>1,192</u>	<u>16,836</u>
Less interest and executory costs	<u>2,585</u>	<u>43</u>	<u>2,628</u>
	<u>\$ 13,059</u>	<u>\$ 1,149</u>	<u>\$ 14,208</u>

Capital assets held under capital lease obligations at June 30, 2006 are as follows:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net</b>
Buildings	\$ 33,459	\$ 2,643	\$ 30,816
Equipment	<u>1,576</u>	<u>682</u>	<u>894</u>
	<u>\$ 35,035</u>	<u>\$ 3,325</u>	<u>\$ 31,710</u>

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**J. HEALTH AND OTHER INSURANCE CLAIMS**

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

	<b>Clinicians Self- Insurance</b>	<b>General Liability</b>	<b>Group Health and Dental</b>	<b>Total</b>
Claim reserve, July 1, 2004	\$ 750	\$ 3,429	\$ 5,400	\$ 9,579
Incurred claims	777	720	82,451	83,948
Payments on claims	<u>(132)</u>	<u>(1,389)</u>	<u>(81,451)</u>	<u>(82,972)</u>
Claim reserve, June 30, 2005	1,395	2,760	6,400	10,555
Incurred claims	362	1,384	76,225	77,971
Payments on claims	<u>(99)</u>	<u>(1,630)</u>	<u>(77,525)</u>	<u>(79,254)</u>
Claim reserve, June 30, 2006	<u>\$ 1,658</u>	<u>\$ 2,514</u>	<u>\$ 5,100</u>	<u>\$ 9,272</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, and 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 that provides coverage from \$500 up to \$1,750 for each medical malpractice claim. Settled claims have not exceeded insurance coverage in any of the past three years.

The Board of Regents provides for faculty and staff group health and dental benefits through a self-insurance program. The University accrued an estimate for known 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.

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At June 30, 2006 and 2005, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$56,130 and \$37,089, respectively, whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents on the statements of net assets.

**K. RETIREMENT PLANS**

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

The University's total payroll for fiscal years 2006 and 2005 was approximately \$666,260 and \$631,633, respectively, of which approximately \$507,429 and \$482,712 was covered by the plan. The University's contribution during 2006 and 2005 was approximately \$39,289, or 7.74%, and \$34,862, or 7.2%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$26,225, or 5.17%, and \$24,911, or 5.2%, of covered payroll, respectively.

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

UNMC Physicians has two defined contribution money purchase pension plans established under Section 401(a) of the Internal Revenue Code that are administered by a bank. Together, these plans cover substantially all employees who meet age and length of service requirements of the plans. The plans are funded through UNMC Physicians contributions based upon a fixed percentage of the employees' salary. Total pension expense was \$7,698 and \$6,805 for the years ended June 30, 2006 and 2005, respectively.

The GASB issued Statement No. 47, *Accounting for Termination Benefits*. Statement No. 47 requires a disclosure of the termination benefit liability incurred during the year for retirement plans. The University offered a tenure buyout option to faculty under a 1997 plan and a 2003 plan both of which plans are now closed. Both plans offered a buyout to faculty in exchange for tenured rights and included a provision for the University to pay health insurance premiums until the faculty member for a specified term. Currently, the administration may agree to a tenure buyout arrangement with a selected faculty member, but the buyout option is not generally open to the faculty. The expense incurred during 2006 for the health insurance liability under new tenure buyout arrangements was \$238. The expense incurred for 2006 health insurance premium increases under all tenure buyout arrangements was \$559. The total estimated termination benefit obligation at June 30, 2006 was \$2,485.

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**L. COMMITMENTS AND CONTINGENCIES**

The University has contracted for the construction of facilities that are estimated to cost approximately \$351,819. As of June 30, 2006, the approximate remaining costs to complete these facilities were \$111,023, which will be financed as follows:

Bond funds	\$ 28,901
Federal funds	2,750
University funds	42,370
State capital appropriations	2,047
Private gifts, grants, and contracts	<u>34,955</u>
	<u>\$ 111,023</u>

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

The University 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 1970s. In 1990, the NOP became a Federal Superfund site. An administrative order has been entered into between the Board of Regents and the Environmental Protection Agency (EPA) requiring a remedial investigation/feasibility study to determine the extent of contamination and removal actions necessary. A contractual arrangement has been entered into between the Board of Regents and an engineering and consulting firm to perform the remedial investigation/feasibility study. This study is currently underway, but not completed. The cost of remediation and restoration of the area and the liability of affected parties cannot be determined until the completion of the remediation study and selection of remediation methods by the EPA.

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 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, 2006 and 2005, NMC purchased approximately \$42,603 and \$32,452 of goods and services from the University, respectively.

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In October 2002, the Board of Regents approved a contingent commitment of funds to assist in the construction of the Clinical Center of Excellence. The amount advanced through June 30, 2005 was \$9,000 with an additional \$1,000 advanced in 2006. The \$10,000 was forgiven in 2006 and is included in supplies and materials.

As of June 30, 2006, the University established a receivable to recognize a commitment of \$10,000 by the NMC Board of Directors toward the construction of the UNMC Center for Health Science Education Building. This amount is included in other non-current assets in the statements of net assets.

As of June 30, 2006 and 2005, capital lease obligations include \$8,008 and \$9,657 due to the Foundation under various lease agreements and \$1,017 and \$1,558 due to the Foundation for the Ballpark Project, respectively. The Ballpark Project is a project that 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.



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**N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES**

For the year ended June 30, 2006:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$311,846	\$ 32,027	\$ 8,225	\$ 1,409	\$ 19	\$ 2,867	\$ 2,595	\$ -	\$ 358,988
Research	134,264	38,707	33,094	4,449	59	1,154	1,561	-	213,288
Public service	56,619	11,633	8,827	1,094	513	811	250	-	79,747
Academic support	63,200	13,914	1,412	7,427	2	1,705	103	-	87,763
Student services	16,308	5,275	120	-	2	310	440	-	22,455
Institutional support	57,454	15,880	5,083	1,765	64	1,618	1,179	-	83,043
Operation and maintenance of plant	23,474	8,723	3,591	18,369	28,633	335	3	-	83,128
Healthcare entities	108,339	14,172	13,240	1,046	110	461	54	-	137,422
Scholarships and fellowships	2,579	251	1,201	-	-	-	113,444	-	117,475
Auxiliary operations	69,062	78,123	11,247	4,933	2,694	4,583	1,205	-	171,847
Depreciation	-	-	-	-	-	-	-	59,711	59,711
Total expenses	\$843,145	\$218,705	\$86,040	\$ 40,492	\$32,096	\$13,844	\$120,834	\$59,711	\$1,414,867

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For the year ended June 30, 2005:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$300,433	\$ 33,607	\$ 7,305	\$ 81	\$ 20	\$ 2,813	\$ 2,115	\$ -	\$ 346,374
Research	129,738	36,309	31,026	6,540	74	1,144	1,565	-	206,396
Public service	67,554	12,873	9,948	1,203	586	861	293	-	93,318
Academic support	60,144	14,921	1,852	9,513	8	1,366	111	-	87,915
Student services	14,154	3,660	133	331	1	299	473	-	19,051
Institutional support	54,886	13,497	3,022	2,185	67	1,296	1,109	-	76,062
Operation and maintenance of plant	21,809	8,949	3,248	16,027	25,019	348	-	-	75,400
Healthcare entities	89,493	3,890	11,231	9,668	83	397	-	-	114,762
Scholarships and fellowships	2,586	295	988	361	-	-	103,890	-	108,120
Auxiliary operations	63,194	77,241	9,320	-	1,954	3,535	1,527	-	156,771
Depreciation	-	-	-	-	-	-	-	57,583	57,583
Total expenses	\$803,991	\$205,242	\$78,073	\$45,909	\$27,812	\$12,059	\$111,083	\$57,583	\$1,341,752

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**O. AUXILIARY SEGMENT**

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

*UNL Student Fees and Facilities Bonds, Series 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.

*University of Nebraska Revenue Bonds, Series 2000, Series 2003, and Series 2005* – These bonds are used to provide parking-related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consists of parking fee revenues.

*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 bookstore and food services are the primary sources of operating revenues.

*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 consist primarily of rentals and student fees.

*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.

*UNK Student Fees and Facilities Revenue Bonds, Series 2003, Series 2005, and Series 2006* – The bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNK campus. Operating revenues consist primarily of rentals, food service income, and student fees.

Pledges pertaining to these issues are disclosed in Note H.

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

	<u>June 30, 2006</u>	<u>June 30, 2005</u>
<b>Condensed Statements of Net Assets</b>		
Assets:		
Current assets	\$ 87,352	\$ 74,425
Non-current assets:		
Capital assets	191,983	179,549
Other non-current assets	<u>12,799</u>	<u>9,653</u>
Total assets	<u>292,134</u>	<u>263,627</u>
Liabilities:		
Current liabilities	15,935	18,328
Non-current liabilities	<u>195,803</u>	<u>168,569</u>
Total liabilities	<u>211,738</u>	<u>186,897</u>
Net assets:		
Invested in capital assets, net of related debt:	24,469	25,828
Restricted:		
Expendable:		
Plant construction	5,898	8,550
Debt service	42,459	35,399
Unrestricted	<u>7,570</u>	<u>6,953</u>
Total net assets	<u>\$ 80,396</u>	<u>\$ 76,730</u>

	<u>Year Ended</u>	
	<u>June 30, 2006</u>	<u>June 30, 2005</u>
<b>Condensed Statements of Revenues, Expenses, and Changes in Net Assets</b>		
Operating revenues	\$ 70,055	\$ 64,450
Operating expenses:		
Depreciation	6,771	5,178
Other operating expenses	<u>54,583</u>	<u>50,683</u>
Operating income	8,701	8,589
Non-operating expense	<u>(5,035)</u>	<u>(544)</u>
Change in net assets	3,666	8,045
Net assets, beginning of year, as restated	<u>76,730</u>	<u>68,685</u>
Net assets, end of year	<u>\$ 80,396</u>	<u>\$ 76,730</u>

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	Year Ended	
	June 30, 2006	June 30, 2005
<b>Condensed Statements of Cash Flows</b>		
Net cash flows from operating activities	\$ 13,163	\$ 7,945
Net cash flows from capital and related financing activities	(1,205)	(49,057)
Net cash flows from investing activities	<u>(16,443)</u>	<u>(3,867)</u>
Net change in cash and cash equivalents	(4,485)	(44,979)
Cash and cash equivalents, beginning of year	<u>66,501</u>	<u>111,480</u>
Cash and cash equivalents, end of year	<u>\$ 62,016</u>	<u>\$ 66,501</u>

**P. UNIVERSITY OF NEBRASKA FOUNDATION**

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

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation 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. Based on the Foundation's audited financial statements as of June 30, 2006 and 2005, the Foundation's net assets (including unrealized gains) totaled \$1,153,224 and \$1,018,798 for the years ended June 30, 2006 and 2005, respectively.

During the years ended June 30, 2006 and 2005, the Foundation contributed \$54 million and \$53 million, respectively, to the University for academic support, student assistance, faculty assistance, research, and museums and libraries. In addition, the Foundation provided capital gifts of \$32 million and \$24 million during 2006 and 2005, respectively, to the University. These contributions provided support for several projects, including the construction of the Research Center of Excellence Project (Durham Research Center) and the Memorial Stadium 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:

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## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2006 AND 2005 (Thousands)

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### 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 non-profit 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 non-profit 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.

***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.

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***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.

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**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.

	<b>2006</b>		
	<b>Book Value</b>	<b>Unrealized Gain (Loss)</b>	<b>Fair Value</b>
INVESTMENTS STATED AT FAIR VALUE:			
United States and municipal Government securities	\$ 34,494	\$ 780	\$ 35,274
Other bonds	18,049	(427)	17,622
Common stock	326,791	77,615	404,406
Mutual funds	280,959	32,626	313,585
Limited partnerships	191,651	52,476	244,127
Preferred stocks	<u>104</u>	<u>(3)</u>	<u>101</u>
	<b>\$ 852,048</b>	<b>\$ 163,067</b>	<b>\$ 1,015,115</b>
	<b>2005</b>		
	<b>Book Value</b>	<b>Unrealized Gain (Loss)</b>	<b>Fair Value</b>
INVESTMENTS STATED AT FAIR VALUE:			
United States and municipal Government securities	\$ 34,528	\$ 3,064	\$ 37,592
Other bonds	14,112	132	14,244
Common stock	280,295	89,657	369,952
Mutual funds	428,929	56,304	485,233
Limited partnerships	(1,124)	(249)	(1,373)
Preferred stocks	<u>128</u>	<u>29</u>	<u>157</u>
	<b>\$ 756,868</b>	<b>\$ 148,937</b>	<b>\$ 905,805</b>



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	<b>Book Value 2006</b>
INVESTMENTS STATED AT OTHER THAN FAIR VALUE:	
Certificates of deposit, savings and money funds	\$ 29,580
Limited partnerships	
Real estate	28,597
Real estate mortgage and contracts	23,865
Miscellaneous	2,956
Cash value of life insurance	3,544
Annuity contracts	209
	<u>88,751</u>
TOTAL INVESTMENTS:	
Stated at fair value	1,015,115
Stated at other than fair value	<u>88,751</u>
	<u>\$ 1,103,866</u>

	<b>Book Value 2005</b>
INVESTMENTS STATED AT OTHER THAN FAIR VALUE:	
Certificates of deposit, savings and money funds	\$ 33,517
Limited partnerships	-
Real estate	24,026
Real estate mortgage and contracts	24,852
Miscellaneous	2,845
Cash value of life insurance	3,357
Annuity contracts	209
	<u>88,806</u>
TOTAL INVESTMENTS:	
Stated at fair value	905,805
Stated at other than fair value	<u>88,806</u>
	<u>\$ 994,611</u>

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**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 and subsequently entered into an extension for two additional years through December 31, 2007 at a rate of \$12 per month. The Foundation also renewed an agreement to lease office space in Kearney through October 31, 2008 at \$3 per month. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2006, are as follows:

June 30, 2007	579
June 30, 2008	544
June 30, 2009	481
June 30, 2010	467
June 30, 2011	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 Foundation and LLC contributions to the plans for the years ending June 30, 2006 and 2005 were \$450 and \$427, respectively.

**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.

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**6. CONTINGENCIES AND COMMITMENTS**

The Foundation is involved in several legal actions. The Foundation believes it has defenses for all such claims, believes the claims are substantially without merit, and is vigorously defending the actions. In the opinion of management, the final 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:

	<u>2006</u>
Temporarily restricted - charitable trusts and annuities	\$ 30,146
Temporarily restricted - available for specific purposes	287,585
Temporarily restricted - use at discretion of Foundation Board	53,303
Permanently restricted - available for specific purposes	709,777
Permanently restricted - endowment	55,630
Permanently restricted - student loans	<u>10,838</u>
	<u>\$ 1,147,279</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 for the year-ended June 30, 2006 as follows:

	<u>2006</u>	<u>2005</u>
Gross amount due in:		
One year or less	\$ 26,417	\$ 31,705
One to five years	53,596	28,627
More than five years	<u>35,905</u>	<u>32,629</u>
	115,918	92,961
Less discount to present value	<u>18,584</u>	<u>12,618</u>
	97,334	80,343
Less allowance for doubtful accounts - 3%	<u>2,920</u>	<u>2,410</u>
	<u>\$ 94,414</u>	<u>\$ 77,933</u>

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The discount will be recognized as contribution income in years 2006 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, 2006 and 2005 are as follows:

	<b>2006</b>	<b>2005</b>
Property	\$ 489	\$ 489
Leasehold improvements	1,536	1,511
Aircraft	4,177	4,177
Automobiles	144	141
Furniture, equipment and software	<u>5,404</u>	<u>5,216</u>
	11,750	11,534
Less accumulated depreciation	<u>6,198</u>	<u>5,550</u>
Net property and equipment	<u>\$ 5,552</u>	<u>\$ 5,984</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. Non-marketable debt securities are valued based on estimated discounted future cash flows; non-marketable 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.

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**R. SUBSEQUENT EVENTS**

On August 15, 2006, the UNFC issued \$110,970 of Deferred Maintenance Bonds, Series 2006 to finance the construction of certain renewal and renovation projects at each of the four University campuses. Principal and interest payments will be paid from appropriations from the State of Nebraska and tuition revenues. The 2006 Project states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2006 Bonds as they become due, the deficiency will be paid from certain defined cash funds or other funds of the Regents available for such purposes.

On November 1, 2006, the UNFC issued \$29,625 of Lease Rental Revenue Bonds, Series 2006 (UNMC Sorrell Center Project) to finance the construction of a multi-story education building to house the educational activities of the UNMC College of Medicine and provide campus-wide education support resources. UNMC has obtained pledges through the University of Nebraska Foundation, that when augmented by other funds UNMC has available, will be sufficient to make lease payments to pay UNFC for principal and interest. The Sorrell Center Project states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2006 Bonds as they become due, the deficiency will be paid from certain defined cash funds of the Regents available for such purposes.

On October 20, 2006, the Nebraska Supreme Court issued an opinion in the Roseland case related to employee benefits. The University is currently evaluating the effect of the case and is unable to estimate the amount of a potential liability, if any.

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**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2006**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
<b>Research and Development Cluster:</b>					
<b>10 Department of Agriculture:</b>					
Department of Agriculture	Nebraska Department of Agriculture	10.RD		\$ 232	\$ -
Department of Agriculture	Nebraska Corn Board	10.RD		21,650	-
Department of Agriculture	Nebraska Department of Agriculture	10.RD		1,648	-
Department of Agriculture	Meridian Environment	10.RD		4,575	-
Department of Agriculture		10	04CA11242343033	3,386	-
Department of Agriculture		10	05-7488-0485(CA)	81,279	-
Department of Agriculture		10	05IE08310042	285,616	-
Department of Agriculture		10	05IE08310254	393,232	-
Department of Agriculture	Washington State University	10	105047G001876	1,500	-
Department of Agriculture		10	1225G0397	32,647	-
Department of Agriculture		10	1225G0459	29,935	-
Department of Agriculture	Nebraska Department of Agriculture	10	1806096	4,500	-
Department of Agriculture	Nebraska Department of Agriculture	10	1806107	3,399	-
Department of Agriculture	Nebraska Department of Agriculture	10	1806115	12,000	-
Department of Agriculture	Nebraska Department of Agriculture	10	1806116	10,118	-
Department of Agriculture		10	20013531811267	12,232	-
Department of Agriculture	Southern Illinois University	10	200301578	10,931	-
Department of Agriculture	Veris Technologies	10	20033361014016	8,873	-
Department of Agriculture		10	2IE08310228	17,610	-
Department of Agriculture	BRDC Biotechnology Research	10	47-1-124	92,029	-
Department of Agriculture	BRDC Biotechnology Research	10	47-1-125	159,486	-
Department of Agriculture	BRDC Biotechnology Research	10	47-1-135	89,569	-
Department of Agriculture	BRDC Biotechnology Research	10	47-7-566	106,022	-
Department of Agriculture	United Bean Board	10	5221	18,690	-
Department of Agriculture	United Bean Board	10	5228	44,400	-
Department of Agriculture	North Central Soybean Association	10	5812753122	178,072	114,668
Department of Agriculture		10	5831481027	21,154	-
Department of Agriculture	Ohio State University	10	60004812 RF01031231	20,000	-
Department of Agriculture	United Bean Board	10	6221	50,687	-
Department of Agriculture	United Bean Board	10	6249	77,031	37,531
Department of Agriculture		10	IS-3673-05C	15,217	-
Department of Agriculture		10	US362404CR	17,777	-
Agriculture Research Service		10.001		3,019	-
Agriculture Research Service		10.001		1,651	-
Agriculture Research Service		10.001		1,535	-
Agriculture Research Service		10.001		4,033	-
Agriculture Research Service		10.001		8,850	-
Agriculture Research Service		10.001		1,798	-
Agriculture Research Service		10.001		956	-
Agriculture Research Service		10.001	433AEK580057	9,615	-
Agriculture Research Service		10.001	433AEL380043	6,388	-
Agriculture Research Service		10.001	58-1920-1-124	33,848	-
Agriculture Research Service		10.001	58-5430-4-362	22,491	-
Agriculture Research Service		10.001	5854401339/62401339	31,255	-
Agriculture Research Service		10.001	59-0790-1-079	11,733	-
Agriculture Research Service		10.001	59-0790-6-072	2,351	-
Agriculture Research Service		10.001	T15438201	5,046,050	-
Agriculture Research Service		10.001	T15438201 5854383327	1,011,772	-
Agriculture Research Service		10.001	T654402010	10,036	-
Agriculture Research Service		10.001	T654402020	36,649	-
Agriculture Research Service		10.001	T654402030	753	-
Agriculture Research Service		10.001	T654402040	33,866	-
Agriculture Research Service		10.001	5801012143	9,540	-
Agriculture Research Service		10.001	5812754306	96,832	-
Agriculture Research Service		10.001	5836254103	23,206	-
Agriculture Research Service		10.001	5836254106	10,815	-
Agriculture Research Service		10.001	5854382339	13,502	-
Agriculture Research Service		10.001	5854402317	16,978	-
Agriculture Research Service		10.001	5854402330	5,000	-
Agriculture Research Service		10.001	5854404371	954	-
Agriculture Research Service		10.001	5854405316	84,547	-
Agriculture Research Service		10.001	5854405320	8,770	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Agriculture Research Service		10.001	5854405321	\$ 14,560	\$ -
Agriculture Research Service		10.001	5854423267	36,251	-
Agriculture Research Service		10.001	5854423272	53,420	6,141
Agriculture Research Service		10.001	5862172007	157,854	-
Agriculture Research Service		10.001	5864024075	14,367	-
Agriculture Research Service		10.001	5864085088	26,021	-
Agriculture Research Service		10.001	5866455296	66,735	-
Agriculture Research Service		10.001	5907904092	85,384	-
Coop Station Research Ext. & Education		10.025	05-8456-0814-CA	15,668	-
Coop Station Research Ext. & Education		10.025	0684560975CA	2,430	-
Coop Station Research Ext. & Education		10.025	06-8456-1002-CA	4,061	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	18-05-131	25,000	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	18-06-114	24,788	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	18-06-117	10,699	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	1806122	5,468	-
Coop Station Research Ext. & Education		10.025	594190052	744	-
Wildlife Services	Mississippi State University	10.028	330555 080300-02	4,783	-
Coop Station Research Ext. & Education	Nebraska Corn Board	10.200		15,184	-
Coop Station Research Ext. & Education	Washington State University	10.200	103215G0016960	5,450	-
Coop Station Research Ext. & Education	Washington State University	10.200	103215G0016970	5,956	-
Coop Station Research Ext. & Education	Washington State University	10.200	105047G001878	429	-
Coop Station Research Ext. & Education		10.200	2002-38640-11923	207,318	175,737
Coop Station Research Ext. & Education		10.200	2004-39504-15201	17,864	-
Coop Station Research Ext. & Education		10.200	2004-39534-15212	189,742	-
Coop Station Research Ext. & Education		10.200	2005-38640-15660	175,146	135,938
Coop Station Research Ext. & Education	Iowa State University	10.200	416-3-53	5,376	-
Coop Station Research Ext. & Education		10.200	58-3148-3-096	46	-
Coop Station Research Ext. & Education	Michigan State University	10.200	614064B	1,902	-
Coop Station Research Ext. & Education		10.200	68-3A75-4-102	20,398	-
Coop Station Research Ext. & Education	University of Missouri	10.200	C000010200	90,808	-
Coop Station Research Ext. & Education	University of Missouri	10.200	C00007113	174,459	-
Coop Station Research Ext. & Education	Washington State University	10.200	G001361	6,136	-
Coop Station Research Ext. & Education	Montana State University	10.200	G09005W0198	19,836	-
Coop Station Research Ext. & Education	Kansas State University	10.200	S03063	136,343	-
Coop Station Research Ext. & Education	Kansas State University	10.200	S04007	8,200	-
Coop Station Research Ext. & Education	Washington State University	10.200	S4136233102	3,000	-
Coop Station Research Ext. & Education	South Dakota State University	10.200	473941	22	-
Coop Station Research Ext. & Education	South Dakota State University	10.200	473961	48,845	-
Coop Station Research Ext. & Education		10.200	20013864010270	114,093	-
Coop Station Research Ext. & Education		10.200	20033422313099	31,789	-
Coop Station Research Ext. & Education		10.200	20033432813535	66,855	15,935
Coop Station Research Ext. & Education		10.200	20033864013225	768,069	400,486
Coop Station Research Ext. & Education		10.200	20043410314443	45,152	-
Coop Station Research Ext. & Education		10.200	20043432815037	265,957	-
Coop Station Research Ext. & Education		10.200	20043434514399	174,223	-
Coop Station Research Ext. & Education		10.200	20043435214791	62,662	-
Coop Station Research Ext. & Education		10.200	20043435214791	31,023	-
Coop Station Research Ext. & Education		10.200	20043864014464	665,147	578,671
Coop Station Research Ext. & Education		10.200	20043885902234	30,858	-
Coop Station Research Ext. & Education		10.200	20053432816024	197,954	92,815
Coop Station Research Ext. & Education		10.200	20063410316732	10	-
Hatch Act Payments to Agriculture		10.203	58-3611-5-148	20,000	-
Hatch Act Payments to Agriculture		10.203	CRMS06031	1,131,100	-
Hatch Act Payments to Agriculture		10.203	20043520514634	74,796	-
Hatch Act Payments to Agriculture		10.203	20043560015079	65,757	62,399
Hatch Act Payments to Agriculture	University of Maryland	10.205		17,207	-
Competitive Research Grants	Iowa State University	10.206		4	-
Competitive Research Grants	Brigham Young University	10.206	05-0145	31,774	-
Competitive Research Grants		10.206	2004-35204-14915	118,743	-
Competitive Research Grants		10.206	2005-35320-15379	68,091	-
Competitive Research Grants	Iowa State University	10.206	416-45-10	43,927	-
Competitive Research Grants	University of California	10.206	K01661809	300	-
Competitive Research Grants	University of Minnesota	10.206	Q6706392301	35,226	-
Competitive Research Grants	University of Minnesota	10.206	Q6706392801	78,189	-
Competitive Research Grants	University of Minnesota	10.206	Q6736000401	26,359	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Competitive Research Grants		10.206	20013520010638	\$ 95,817	\$ -
Competitive Research Grants		10.206	20023520112649	84,011	-
Competitive Research Grants		10.206	20023520411619	44,864	-
Competitive Research Grants		10.206	20023520412332	6,817	-
Competitive Research Grants		10.206	20023530112195	26,250	-
Competitive Research Grants		10.206	20033530013102	89,715	-
Competitive Research Grants		10.206	20033531913862	1,161	-
Competitive Research Grants		10.206	20033540112947	6,431	-
Competitive Research Grants		10.206	20043520414186	125,963	-
Competitive Research Grants		10.206	20043520414231	101,225	47,079
Competitive Research Grants		10.206	20043520514204	68,358	-
Competitive Research Grants		10.206	20043520514634	77,986	-
Competitive Research Grants		10.206	20043530014700	200,216	134,868
Competitive Research Grants		10.206	20043540114944	120,444	-
Competitive Research Grants		10.206	20043550314118	34,405	-
Competitive Research Grants		10.206	20043550314824	158,456	-
Competitive Research Grants		10.206	20053520116296	100,812	-
Competitive Research Grants	Texas Womans University	10.206	20053520116329	3,724	-
Competitive Research Grants		10.206	20053520416203	108,708	-
Competitive Research Grants		10.206	20053520416240	14,056	-
Competitive Research Grants		10.206	20053521515598	91,406	10,658
Animal Health and Disease		10.207		26,171	-
Animal Health and Disease	Nebraska Department of Agriculture	10.207	18-05-121	51,076	-
USDA Graduate Fellowships		10.210	2005-38420-15843	1,223	-
Biotechnology Risk Assessment		10.219	2002-39454-12720	62,017	-
Biotechnology Risk Assessment		10.219	2005352216396	46,096	-
Farm Efficiency/Profitability	University of Wisconsin	10.302	593A235	68,891	-
Farm Efficiency/Profitability		10.302	521039699	79	-
Farm Efficiency/Profitability	Kansas State University	10.302	20015210111431	96	-
Farm Efficiency/Profitability		10.302	20015210311303	132,215	-
Integrated Programs	Pennsylvania State University	10.303	2429UNUSDA1981	77,350	-
Integrated Programs	Kansas State University	10.303	614256H	23,781	-
Integrated Programs	Kansas State University	10.303	S03043	19,019	-
Integrated Programs		10.303	20015113011378	82	-
Integrated Programs		10.303	20025111001958	9,263	-
Integrated Programs		10.303	20035111002067	136,410	37,891
Integrated Programs		10.303	20035111002068	95,306	-
Integrated Programs		10.303	20035113002072	63,526	-
Organic Agri. Research & Ext Initiative		10.307	20055130002374	40,970	-
USDA Value Added Prod Grants	Nebraska Soybean Board	10.352	USDARBSVAPG00204	110,379	-
Crop Insurance Program		10.450	03IE08310145	104,031	61,111
Develop Noninsurance Risk Management		10.456	05IE08310207	23,381	-
Develop Noninsurance Risk Management		10.456	05IE08310208	43,016	9,484
USDA Cooperative Extension Service	Nebraska Indian Community	10.500		1,652	-
USDA Cooperative Extension Service		10.500	CRHR06031	54,880	-
USDA Cooperative Extension Service	Kansas State University	10.500	S04052	10,737	-
Forestry Research		10.652	03JV11221604030	3,721	-
Forestry Research		10.652	03JV11221604221	6,103	-
Forestry Research		10.652	05CS11020700016	39,280	-
Forest Service Assistance		10.664	03DG11111133121	166,613	-
Soil and Water Conservation		10.902	68-3A75-4-191	54,171	-
Environmental Quality Incentive Program		10.912	65-6526-5-197	17,561	-
10 Agency Total				<u>17,270,169</u>	
<b>11 Department of Commerce:</b>					
Coastal Zone Management		11.420	NA06NOS4200072	3,687	-
Intergovernmental Climate		11.428	40AANW500110	4,159	-
Climate and Global Change	Florida Agricultural and Mechanics	11.431	C9938	2,800	-
Climate and Global Change		11.431	NA04OAR4310080	46,746	1,203
Climate and Global Change		11.431	NA05OAR4310018	27,478	-
Climate and Global Change		11.431	NA05OAR4311139	87,431	-
Climate and Global Change		11.431	NA16GP2715	68,179	-
Education Partnership Program	City of New York	11.481	75574-00-01 A	91,679	-



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Public Communication		11.550	3160i03013	\$ 191,244	\$ 39,000
Advanced Technology Program	IDX	11.612	70NANB1H3049	97,507	-
11 Agency Total				<u>620,910</u>	
<b>12 Department of Defense:</b>					
Department of Defense	National Storage Industries	12.RD		60,748	-
Department of Defense	Nebraska Military Department	12.RD		4,810	-
Department of Defense	Nebraska Military Department	12.RD		17,526	-
Department of Defense	Nebraska Military Department	12	2004-0522	2,128	-
Department of Defense	Nebraska Military Department	12	2005-172	26,170	-
Department of Defense	Nebraska Military Department	12	2005-517	31,561	-
Department of Defense	Nebraska Military Department	12	2005-519	20,081	-
Department of Defense	Nebraska Military Department	12	2006-216	39,580	-
Department of Defense	Nebraska Military Department	12	2006-516	17,635	-
Department of Defense	21st Century Systems	12	N00014-04-M-0290	13,500	-
Department of Defense	21st Century Systems	12	N00014-05-M-0206	31,398	-
Department of Defense		12	W81XWH04P1304	33,863	-
Department of Defense		12	W81XWH04P1306	446	-
Flood Control Projects		12.106	DACW4598P0631	295	-
Flood Control Projects		12.106	DACW4599P0513	504	-
Basic Applied Research	University of South Carolina	12.300	05-1106	14,530	-
Basic Applied Research		12.300	DAAD190210280	77	-
Basic Applied Research		12.300	N000140010283	62,521	-
Basic Applied Research		12.300	N000140110700	3,106	-
Basic Applied Research		12.300	N000140410605	203,817	-
Basic Applied Research		12.300	N000140510432	623,165	321,337
Basic Applied Research		12.300	N000140510527	559,020	-
Basic Applied Research		12.300	N000140610265	17,499	-
Basic Applied Research		12.300	N000140610604	13,257	-
Basic Applied Research	North Dakota State University	12.300	503	27,024	-
Army Research Office		12.398	PC030271 W23RYX3270N	71,700	-
Army Medical Research	University of Texas Health Science Center	12.420	BC033501	3,857	-
Army Medical Research		12.420	DACA4202C0039	7,567	-
Army Medical Research		12.420	DAMD 17-0210121	458	-
Army Medical Research		12.420	DAMD17-01-1-0340	21,654	-
Army Medical Research		12.420	DAMD17-01-1-0776	72,442	63,710
Army Medical Research		12.420	DAMD17-01-2-0036	94,428	-
Army Medical Research		12.420	DAMD17-02-1-0105	6,132	-
Army Medical Research		12.420	DAMD17-0210505	16,514	-
Army Medical Research		12.420	DAMD17-0210506	926	-
Army Medical Research		12.420	DAMD17-0210507	33,365	-
Army Medical Research		12.420	DAMD170210659	223,384	-
Army Medical Research		12.420	DAMD17-0210660	147,224	935
Army Medical Research		12.420	DAMD1702C0107	504,411	-
Army Medical Research		12.420	DAMD17-03-1-0225	108,822	-
Army Medical Research		12.420	DAMD17-03-1-0229	1,624,545	990,560
Army Medical Research		12.420	DAMD17-03-1-0466	52,010	-
Army Medical Research		12.420	DAMD17-03-1-0477	60,782	-
Army Medical Research		12.420	W23RYX-4206-N679	115,260	-
Army Medical Research		12.420	W81XWH-04-1-0337	29,144	-
Army Medical Research		12.420	W81XWH-04-1-0463	200,145	-
Army Medical Research		12.420	W81XWH-04-1-0828	184,444	-
Army Medical Research		12.420	W81XWH-04-1-0899	69,556	-
Army Medical Research		12.420	W81XWH-04-1-0902	169,196	-
Army Medical Research		12.420	W81XWH-04-1-0908	54,253	-
Army Medical Research		12.420	W81XWH-04-1-0910	1,469,368	-
Army Medical Research		12.420	W81XWH-05-1-0527	1,393,605	607,434
Army Medical Research		12.420	W81XWH-05-2-0078	150,875	-
Army Medical Research		12.420	W81XWH-06-1-0019	51,404	-
Army Medical Research		12.420	W81XWH-0610070	36,995	-
Army Medical Research		12.420	W81XWH-06-1-0102	115,919	-
Army Medical Research		12.420	W9113M-05-1-0001	357,358	-
Army Medical Research		12.420	W911SR-04-C-0019	256,501	-
Army Research Office		12.431	DAAD190310152	124,237	61,811
Army Research Office		12.431	DAAD190310298	87,557	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Army Research Office		12.431	FA9550-06-1-0375	\$ 20,093	\$ -
Army Research Office	Kansas State University	12.431	S05009	98,795	-
Army Research Office	Kansas State University	12.431	S05030	12,526	-
Army Research Office		12.431	W911NF-05-1-0275	331,580	25,405
Army Research Office		12.431	W911NF-05-1-0568	147,389	-
Air Force Office of Scientific Research		12.500	FA95500610449	65,160	-
Department of Defense		12.630	FA9550-04-1-0232	889,793	-
Department of Defense		12.630	W911NF0420011	1,586,190	91,143
Office of Naval Research		12.700	N0017301P1282	191	-
Naval Air Warfare		12.799	N0017302P1011	390	-
Naval Air Warfare		12.799	N00421-04-C-0026	4,348	-
Air Force Office of Scientific Research		12.800	F496200310142	191,210	-
Air Force Office of Scientific Research		12.800	F496200310426	70,706	-
Air Force Office of Scientific Research		12.800	FA95500410056	93,223	-
Air Force Office of Scientific Research		12.800	FA95500410360	330,746	-
Air Force Office of Scientific Research		12.800	FA9550-05-1-0453	48,590	-
Mathematical Sciences Research		12.901	H982300410049	2,164	-
Mathematical Sciences Research		12.901	H982300510037	13,474	-
Mathematical Sciences Research		12.901	H982300510243	42,276	-
Mathematical Sciences Research		12.901	MDA9040310085	3,938	-
Research and Technology Development	HEXCEL	12.910	P91006830	23,258	12,930
12 Agency Total				13,716,339	
<b>14 Dpt. of Housing &amp; Urban Development:</b>					
Rebuilding America Program		14.521	URAP-05-NE-031	38,536	-
<b>15 Department of Interior:</b>					
Department of Interior		15	04ERSA0291	5,150	-
Department of Interior		15	05ERSA0243	11,153	-
Department of Interior		15	30181-2-J178	3,560	-
Department of Interior	Bureau of Land Management	15	AAA000011	10,450	-
Department of Interior		15	H6000A0100W	6,278	-
Department of Interior		15	H6000A100AD	27,757	-
Department of Interior		15	J6067030026	35,100	-
Department of Interior		15	J7482040502	2,597	-
Department of Interior		15	MT221005NC13	8,159	-
Small Reclamation Projects		15.503	02FG601712	5,098	-
Fish and Wildlife Service	Nebraska Game and Parks	15.600	T34R	12,088	-
Sports Fish Restoration	Nebraska Game and Parks	15.605		56,645	-
Sports Fish Restoration	Nebraska Game and Parks	15.605		22,639	-
Sports Fish Restoration	Nebraska Game and Parks	15.605	F-160-R	52,855	-
Fish & Wildlife Management Assistance	Nebraska Game and Parks	15.608		3,020	-
Endangered Species Fund	Nebraska Game and Parks	15.615		19,598	-
Wildlife Grants	Nebr. Game & Parks Commission	15.634		31,738	-
Water Resources Research		15.805	01HQGR0091	109,123	5,775
Water Resources Research		15.805	05FC601962	199,294	-
Water Resources Research		15.805	05HQGR0145	140	-
Water Resources Research		15.805	06HQGR0097	21,627	-
Water Resources Research		15.805	j6630-06-0007	2,455	-
Geological Survey		15.808	04WRS0587	7,172	-
Geological Survey	America View	15.808	AV04NE01	67,054	-
State Map		15.810	04HQAG0068	31,356	-
State Map		15.810	05HQAG0038	95,104	-
Research Units Program		15.812	03HQRU1586	21,535	-
Technical Preservation		15.915	H1530050016	11,845	-
Rivers and Trails Conservation		15.921	J6480040305	663	-
15 Agency Total				881,253	
<b>16 Department of Justice:</b>					
Juvenile Acct Incentive Block Grant	Nebr. Comm. Law Enfrcmnt & Crim. Justice	16.523	02-JA-610	12,186	-
Juvenile Acct Incentive Block Grant	Nebr. Comm. Law Enfrcmnt & Crim. Justice	16.523	03-JA-610	25,026	-
Juvenile Justice and Delinquency	Douglas County	16.540		2	-
Juvenile Justice and Delinquency	Nebr. Comm. Law Enfrcmnt & Crim. Justice	16.540	04-JJ-07	69,532	-
Juvenile Justice and Delinquency	Nebr. Comm. Law Enfrcmnt & Crim. Justice	16.540	04-JJ-08	22,355	-
Drug Control and System Improvement		16.580	2002DDBX0031	63,353	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Drug Control and System Improvement		16.580	2005-DD-BX-1153	\$ 27,295	\$ -
Arrest Policy and Protection Orders	Domestic Violence Coord Co. Grtr Omaha	16.590	1997-WE-VX-0104	668	-
Community Prosecution	Nebr. Comm. Law Enfrcmnt & Crim. Justice	16.609	03-SN-8913	5,018	-
Public Safety and Communication		16.710	2003CKWXK058	26,629	-
16 Agency Total				<u>252,064</u>	
<b>17 Department of Labor:</b>					
Youth Activities	Nebraska Department of Labor	17.259		24,934	-
<b>19 Department of State:</b>					
Department of State		19.2005H32540000C	2005H325400000	43,119	-
Department of State		19.013/2001	013/2001	<u>7,911</u>	-
19 Agency Total				51,030	
<b>20 Department of Transportation:</b>					
Department of Transportation	Nebraska Department of Roads	20.RD		117,471	-
Department of Transportation		20	DTFR5302G00014	4,402	-
Department of Transportation		20	DTFR53-04-G-00011	535,356	-
Department of Transportation		20	DTFR53-04-G-00022	89,932	-
Department of Transportation		20	DTFR53-05-G-00300	73,700	-
Department of Transportation		20	DTFR53-05-G-00317	160,520	-
Department of Transportation		20	DTOS59-05-G-00022	68,471	-
Department of Transportation	Nebraska Department of Roads	20	SPR3017 SUPP 23	4,586	-
Highway Research and Development	Nebraska Department of Roads	20.200	ITS-STWD(66)	27,902	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		112,250	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	EACIM4809703	57,416	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	EACNH6809873	63,071	-
Highway Planning and Construction	National Academy of Science	20.205	HR1722	40,637	3,265
Highway Planning and Construction	National Academy of Science	20.205	HR22122	38,254	-
Highway Planning and Construction	National Academy of Science	20.205	HR22142	195,774	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	IM809812 CN21930	2,710	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	RDTQX52	3,875	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR102P547	351	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR103P553	57	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P562	21,439	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P564	68,726	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P565	17,220	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P566	57,634	34,376
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR12P546	54	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(05) P575	54,127	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(05) P576	52,612	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P578	45,299	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P579	42,505	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P580	53,638	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P581	28,629	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P582	16,869	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P584	39,813	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P587	30,942	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P588	30,212	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(501)	49,179	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 22	20,288	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 23	113,410	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 26	29,983	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 Supp 27	29,098	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	142,507	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 30	59,831	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 31	3,003	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 33	196,670	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	85,812	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP103P556	25,701	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP103P558	36,065	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP103P561	82	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P541	425	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P563	12,169	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P568	61,784	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP105P585	\$ 12,863	\$ 12,810
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05) P574	45,990	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05)P577	58,634	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06) P592	205	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06)P586	21,066	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06)P591	14,622	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRPL1038P539	3,428	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	STPD-92-7(103)	14,240	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	Z834	97,496	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	Z843	37,578	-
20 Agency Total				3,328,583	
<b>43 National Aeronautics &amp; Space Admin.:</b>					
National Aeronautics & Space Admin.	University of Maryland	43.RD		6,483	-
National Aeronautics & Space Admin.	University of Arizona	43.RD		433	-
National Aeronautics & Space Admin.	Barrios Technology, Inc.	43	BT-05-001	30,450	-
National Aeronautics & Space Admin.	Space Tel Sci Institute	43	HSTAR09926.01A	88	-
National Aeronautics & Space Admin.		43	NAG511147	21,663	-
National Aeronautics & Space Admin.		43	NCC557200000	473,386	139,057
National Aeronautics & Space Admin.		43	NNG04GK70G	61,052	-
National Aeronautics & Space Admin.		43	NNG04GL61H	21,614	-
National Aeronautics & Space Admin.		43	NNG04GL84G00	244,602	-
National Aeronautics & Space Admin.		43	NNG04GP63G	26,801	-
National Aeronautics & Space Admin.		43	NNG05GJ18G/NNG05GL72	49,435	-
National Aeronautics & Space Admin.		43	NNG05GM89G	119,683	-
National Aeronautics & Space Admin.		43	NNG06GE64G	991	-
National Aeronautics & Space Admin.		43	NNG06GG17G	8,537	-
National Aeronautics & Space Admin.	Oregon State University	43	NS145A-A	50,671	-
NASA Technology Utilization		43.002	NAG8-1893	79,238	-
43 Agency Total				1,195,127	
<b>45 National Endowment Arts &amp; Humanities:</b>					
Office of Preservation		45.149	PA5016903	23,753	6,756
Humanities-Professional Development		45.163	FS5003104	3,206	-
Institute of Museum Services	Folsom Childrens Zoo	45.301		1,859	-
Leadership Grants		45.312	LG0202006302	34,664	6,417
Leadership Grants		45.312	LG-06-05-0101-05	39,700	-
45 Agency Total				103,182	
<b>47 National Science Foundation:</b>					
National Science Foundation	North Carolina State University	47.RD		13,594	-
National Science Foundation		47	322067	183,019	-
National Science Foundation	University of Maryland	47	CG0608	92,163	-
National Science Foundation	Wichita State University	47	DEB0414777	68,142	-
NSF Engineering		47.041	96381	6,416	-
NSF Engineering		47.041	100354	12,266	-
NSF Engineering		47.041	112929	2,667	-
NSF Engineering		47.041	134591	71,679	-
NSF Engineering		47.041	137963	9,814	-
NSF Engineering		47.041	210850	232,394	-
NSF Engineering		47.041	237135	126,814	-
NSF Engineering		47.041	300014	35,935	-
NSF Engineering		47.041	300018	148,376	-
NSF Engineering		47.041	322839	68,498	26,488
NSF Engineering		47.041	331830	14,475	-
NSF Engineering		47.041	355380	34,378	-
NSF Engineering		47.041	400458	38,186	-
NSF Engineering		47.041	409728	43,565	-
NSF Engineering		47.041	411632	67,834	-
NSF Engineering		47.041	415261	33,544	-
NSF Engineering		47.041	423697	10,664	-
NSF Engineering		47.041	432722	58,421	-
NSF Engineering		47.041	434238	2,383	-
NSF Engineering		47.041	444027	49,997	-
NSF Engineering		47.041	457346	471	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
NSF Engineering		47.041	457471	\$ 38,351	\$ -
NSF Engineering		47.041	457643	3,899	-
NSF Engineering		47.041	523498	28,122	-
NSF Engineering		47.041	529707	850	-
NSF Engineering		47.041	534812	151,321	99,824
NSF Engineering		47.041	540211	41,067	-
NSF Engineering		47.041	600130	12,776	-
NSF Engineering		47.041	629280	1,988	-
NSF Engineering		47.041	9876254	20,247	-
NSF Mathematical and Physical	University of California	47.049	1000GGB586 0516857	300,926	-
NSF Mathematical and Physical	New York State University	47.049	37687 1051021	17,475	-
NSF Mathematical and Physical		47.049	DMR-0071682	12,862	-
NSF Mathematical and Physical		47.049	DMR-0513699	125,904	-
NSF Mathematical and Physical		47.049	DMS-0201080	11,317	-
NSF Mathematical and Physical	Ohio State University	47.049	GRT960261/743168	30,018	-
NSF Mathematical and Physical	State University of New York	47.049	R228078	54,451	-
NSF Mathematical and Physical	University of Texas	47.049	UTA05853 0457194	12,930	-
NSF Mathematical and Physical		47.049	79951	2,505	-
NSF Mathematical and Physical		47.049	97353	6,983	-
NSF Mathematical and Physical		47.049	98545	5,471	52
NSF Mathematical and Physical		47.049	107241	72,398	-
NSF Mathematical and Physical		47.049	137987	35,268	-
NSF Mathematical and Physical		47.049	201904	94,108	-
NSF Mathematical and Physical		47.049	203359	63,652	-
NSF Mathematical and Physical		47.049	206951	8,272	-
NSF Mathematical and Physical		47.049	208121	12,374	-
NSF Mathematical and Physical		47.049	213320	99,906	-
NSF Mathematical and Physical		47.049	213808	1,053,528	-
NSF Mathematical and Physical		47.049	300665	92,784	-
NSF Mathematical and Physical		47.049	302024	38,604	-
NSF Mathematical and Physical		47.049	304661	4,846	-
NSF Mathematical and Physical		47.049	305354	121,591	-
NSF Mathematical and Physical		47.049	306506	5,763	-
NSF Mathematical and Physical		47.049	307912	104,294	-
NSF Mathematical and Physical		47.049	316825	59,522	-
NSF Mathematical and Physical		47.049	317083	173,500	-
NSF Mathematical and Physical		47.049	346501	89,333	-
NSF Mathematical and Physical		47.049	354281	518,558	36,444
NSF Mathematical and Physical		47.049	354688	87,916	-
NSF Mathematical and Physical		47.049	354940	172,484	-
NSF Mathematical and Physical		47.049	354946	175,121	-
NSF Mathematical and Physical		47.049	354946	38,291	-
NSF Mathematical and Physical		47.049	355235	141,768	-
NSF Mathematical and Physical		47.049	400369	188,743	-
NSF Mathematical and Physical		47.049	414936	177,502	-
NSF Mathematical and Physical		47.049	415421	150,114	68,224
NSF Mathematical and Physical		47.049	415928	32,163	-
NSF Mathematical and Physical		47.049	418965	4,874	-
NSF Mathematical and Physical		47.049	427746	61,801	-
NSF Mathematical and Physical		47.049	442242	19,896	-
NSF Mathematical and Physical		47.049	504706	111,955	-
NSF Mathematical and Physical		47.049	518644	84,198	-
NSF Mathematical and Physical		47.049	522895	3,966	-
NSF Mathematical and Physical		47.049	530778	130,547	-
NSF Mathematical and Physical		47.049	545593	57,460	-
NSF Mathematical and Physical		47.049	547780	18,764	-
NSF Mathematical and Physical		47.049	547887	22,973	-
NSF Mathematical and Physical		47.049	601666	4,520	-
NSF Mathematical and Physical		47.049	602332	22,635	-
NSF Mathematical and Physical		47.049	602498	14,801	-
NSF Mathematical and Physical		47.049	604263	15,700	-
NSF Mathematical and Physical		47.049	606776	17,646	-
NSF Mathematical and Physical		47.049	616840	5,164	-
NSF Geosciences	Texas A&M Research Foundation	47.050	F000416	885	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
NSF Geosciences	Texas A&M Research Foundation	47.050	F000716	\$ 330	\$ -
NSF Geosciences	JOI - Ocean Drilling Program	47.050	T307A39	6,301	-
NSF Geosciences		47.050	81699	33,233	-
NSF Geosciences		47.050	207893	68,306	-
NSF Geosciences		47.050	230323	34,221	-
NSF Geosciences		47.050	243728	60,974	-
NSF Geosciences		47.050	349069	7,644	-
NSF Geosciences		47.050	417578	85,756	-
Research Initiation & Improvement		47.069	340912	69,302	-
Computer & Information Sciences		47.070	'0546384	12,257	-
Computer & Information Sciences	Oregon State University	47.070	S0773DA	6,829	-
Computer & Information Sciences	Oregon State University	47.070	S0773KA	94,072	-
Computer & Information Sciences		47.070	92761	49,298	-
Computer & Information Sciences		47.070	133568	91,160	-
Computer & Information Sciences		47.070	208619	16,868	-
Computer & Information Sciences		47.070	219970	1,407	-
Computer & Information Sciences		47.070	311577	131,219	38,519
Computer & Information Sciences		47.070	320889	25,068	-
Computer & Information Sciences		47.070	324861	22,069	-
Computer & Information Sciences	Nebraska EpsCor	47.070	346476	160,969	-
Computer & Information Sciences		47.070	347518	78,341	-
Computer & Information Sciences		47.070	409382	67,338	-
Computer & Information Sciences		47.070	411043	133,695	-
Computer & Information Sciences		47.070	429149	27,375	-
Computer & Information Sciences		47.070	429995	9,343	-
Computer & Information Sciences		47.070	430991	53,104	-
Computer & Information Sciences		47.070	431119	149,160	-
Computer & Information Sciences		47.070	440452	60,210	-
Computer & Information Sciences		47.070	444167	63,376	-
Computer & Information Sciences		47.070	454203	73,031	-
Computer & Information Sciences		47.070	509480	85,300	-
Computer & Information Sciences		47.070	541263	28,506	-
NSF Science and Technology	Brigham Young University	47.073	60156	2,901	-
NSF Biological Sciences	University of Wisconsin	47.074	DEB0315665	4,873	-
NSF Biological Sciences		47.074	DEB-0515460	53,688	-
NSF Biological Sciences	Colorado State University	47.074	G30101	2,277	-
NSF Biological Sciences	University of Vermont	47.074	HA6617699	37,852	-
NSF Biological Sciences		47.074	IBN-0091030	81,748	-
NSF Biological Sciences		47.074	IBN-0309532	11,680	-
NSF Biological Sciences		47.074	MCB-0315746	132,566	-
NSF Biological Sciences	University of Massachusetts	47.074	S21002340000006	55,195	-
NSF Biological Sciences	University of Minnesota	47.074	X4056459101	3,707	-
NSF Biological Sciences		47.074	78013	24,164	-
NSF Biological Sciences		47.074	87206	620	-
NSF Biological Sciences		47.074	110999	5,964	-
NSF Biological Sciences		47.074	112656	84,020	-
NSF Biological Sciences		47.074	115626	10,075	-
NSF Biological Sciences		47.074	118669	43,258	-
NSF Biological Sciences		47.074	130057	185,155	-
NSF Biological Sciences		47.074	130665	44,912	-
NSF Biological Sciences		47.074	130868	89,651	-
NSF Biological Sciences		47.074	131357	46,908	-
NSF Biological Sciences		47.074	212486	115,071	-
NSF Biological Sciences		47.074	217312	1,946,633	1,659,896
NSF Biological Sciences		47.074	234441	57,716	-
NSF Biological Sciences		47.074	235167	53,888	-
NSF Biological Sciences		47.074	235302	79,997	-
NSF Biological Sciences		47.074	317165	182,538	-
NSF Biological Sciences		47.074	322067	342,473	6,583
NSF Biological Sciences		47.074	323377	80,680	-
NSF Biological Sciences		47.074	343934	116,192	-
NSF Biological Sciences		47.074	416742	174,003	-
NSF Biological Sciences		47.074	417172	241,499	-
NSF Biological Sciences		47.074	417202	76,292	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
NSF Biological Sciences		47.074	443470	\$ 55,003	\$ -
NSF Biological Sciences		47.074	444333	123,910	-
NSF Biological Sciences		47.074	502511	19,417	-
NSF Biological Sciences		47.074	516973	49,264	-
NSF Biological Sciences		47.074	520815	58,901	-
NSF Biological Sciences		47.074	521743	45,560	-
NSF Biological Sciences		47.074	544447	74,406	-
NSF Biological Sciences		47.074	544448	18,621	-
NSF Biological Sciences		47.074	552648	45,040	-
NSF Biological Sciences	Carnegie Institute of Washington	47.074	6263604	14,803	-
NSF Biological Sciences		47.074	9870202	26,870	-
NSF Biological Sciences		47.074	9985045	8,364	-
NSF Biological Sciences	Cornell University	47.074	417056969	97,835	-
NSF Social and Behavioral Sciences		47.075	0452129	27,167	-
NSF Social and Behavioral Sciences		47.075	BCS-0242339	91,333	43,679
NSF Social and Behavioral Sciences		47.075	132302	117,694	-
NSF Social and Behavioral Sciences		47.075	134537	7,819	-
NSF Social and Behavioral Sciences		47.075	350387	21,120	-
NSF Social and Behavioral Sciences		47.075	351811	582	-
NSF Social and Behavioral Sciences		47.075	352748	27,438	-
NSF Social and Behavioral Sciences		47.075	418164	93,983	-
NSF Social and Behavioral Sciences		47.075	418632	6,070	-
NSF Social and Behavioral Sciences		47.075	450718	43,298	-
NSF Social and Behavioral Sciences		47.075	451501	6,234	-
NSF Social and Behavioral Sciences		47.075	453016	68,208	-
NSF Social and Behavioral Sciences		47.075	555109	62,541	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		3,000	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		3,000	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		1,428	-
NSF Education and Human Resources	Nebraska Academy of Sciences	47.076		425	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		2,116	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		3,000	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076		1,500	-
NSF Education and Human Resources		47.076	0513405	34,640	-
NSF Education and Human Resources	University of Oklahoma	47.076	2004-08	33,948	-
NSF Education and Human Resources	Nebraska Epscor Program	47.076	95-3101-0020-452	1,374	-
NSF Education and Human Resources		47.076	DGE-0237-093	45,732	-
NSF Education and Human Resources	University of Illinois	47.076	Sub 2003-02919-1	24,066	-
NSF Education and Human Resources		47.076	126733	31,468	-
NSF Education and Human Resources		47.076	127777	53,111	-
NSF Education and Human Resources		47.076	231270	150,819	39,315
NSF Education and Human Resources		47.076	338202	457,282	-
NSF Education and Human Resources		47.076	346476	3,072,618	900,538
NSF Education and Human Resources		47.076	404988	77,707	-
NSF Education and Human Resources		47.076	412502	1,125,859	199,608
NSF Education and Human Resources		47.076	442603	33,694	-
NSF Education and Human Resources		47.076	511639	26,300	5,042
NSF Education and Human Resources		47.076	525111	90,385	17,637
NSF Education and Human Resources		47.076	531920	89,019	-
NSF Education and Human Resources		47.076	9911855	244,048	-
Polar Programs		47.078	342484	1,270,202	391,407
47 Agency Total				<u>20,997,826</u>	
<b>64 Veterans Administration:</b>					
Sharing Specialized Medical Services		64.018		3,486	-
Sharing Specialized Medical Services		64.018		46,666	-
Sharing Specialized Medical Services		64.018		20,125	-
Sharing Specialized Medical Services		64.018		13,645	-
Sharing Specialized Medical Services		64.018		13,815	-
Sharing Specialized Medical Services		64.018		13,811	-
Sharing Specialized Medical Services		64.018		12,574	-
Sharing Specialized Medical Services		64.018		39,500	-
Sharing Specialized Medical Services		64.018		28,871	-
Sharing Specialized Medical Services		64.018		11,273	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Sharing Specialized Medical Services		64.018		\$ 2,972	\$ -
Sharing Specialized Medical Services		64.018		27,747	-
Sharing Specialized Medical Services		64.018		39,160	-
Sharing Specialized Medical Services		64.018		12,718	-
Sharing Specialized Medical Services		64.018		44,745	-
Sharing Specialized Medical Services		64.018		13,173	-
Sharing Specialized Medical Services		64.018		13,348	-
Sharing Specialized Medical Services		64.018		11,254	-
Sharing Specialized Medical Services		64.018		17,478	-
Sharing Specialized Medical Services		64.018		37,188	-
Sharing Specialized Medical Services		64.018		37,270	-
Sharing Specialized Medical Services		64.018		6,742	-
Sharing Specialized Medical Services		64.018		10,914	-
Sharing Specialized Medical Services		64.018		48,300	-
Sharing Specialized Medical Services		64.018		42,532	-
Sharing Specialized Medical Services		64.018	A2971R	30,447	-
64 Agency Total				599,754	-
<b>66 Environmental Protection Agency:</b>					
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66.RD		35,482	-
Environmental Protection Agency	Lower Platte North South Resources District	66	C9007403110	7,755	-
Environmental Protection Agency		66	CD987441010	30,272	-
EPA Surveys Studies Investigations	Nebr. Dpt. of Environmental Quality	66.436		36,172	-
EPA Surveys Studies Investigations	Nebr. Dpt. of Environmental Quality	66.436		53,037	-
EPA Surveys Studies Investigations		66.436	X7 98755602	54,612	-
EPA Surveys Studies Investigations	North American Lake	66.436	X7-83230701-0	24,730	-
EPA Surveys Studies Investigations		66.436	X7-98755601	154,053	-
EPA Surveys Studies Investigations		66.436	X7-98756701-0	184,401	-
Nebr. Dpt. of Environmental Quality	Nebr. Dpt. of Environmental Quality	66.460	56-0330	42,652	-
Nebr. Dpt. of Environmental Quality	Nebr. Dpt. of Environmental Quality	66.460	SP0501	6,378	-
Nebr. Dpt. of Environmental Quality	Nebr. Dpt. of Environmental Quality	66.460	SP0502	4,992	-
Nebr. Dpt. of Environmental Quality	Nebr. Dpt. of Environmental Quality	66.460	560228	51,519	-
Nebr. Dpt. of Environmental Quality	Nebr. Dpt. of Environmental Quality	66.460	560432	47,244	-
Wetland Development Program		66.461	CD98726901	42,590	-
Pollutant Discharge Elimination		66.463	CP-98751501-0	28,360	9,770
Pollutant Discharge Elimination		66.463	X997081-01-1	240	-
Consolidated Research	Nebr. Game & Parks Commission	66.500		5,853	-
Consolidated Research	Nebr. Game & Parks Commission	66.500		2,500	2,500
Consolidated Research		66.500	3K3176NAEX	9,509	-
Consolidated Research	Consortium for Plant Research	66.500	GO12026180	686	-
Consolidated Research	Consortium for Plant Research	66.500	GO12026186	20,000	-
Consolidated Research		66.500	R829422010	33,782	-
Consolidated Research	Consortium for Plant Research	66.500	R82947901209	66,264	-
Performance Partnership Grants	Nebr. Dpt. of Environmental Quality	66.605	BG-99732505-0	3,552	-
Surveys Studies and Investigations		66.606	MM-98749401	10,673	-
66 Agency Total				957,308	-
<b>81 Department of Energy:</b>					
Department of Energy	Association of State Energy	81.RD		82,680	-
Department of Energy	Orise-Oak Ridge Institute	81.RD		24,330	-
Department of Energy	Nebraska Department of Energy	81	05/06-011	18,989	-
Department of Energy	Nebraska Department of Energy	81	05/06-012	26,524	-
Department of Energy	UT-Battelle	81	12200	79,926	-
Department of Energy	UT-Battelle	81	4000046959	29,631	-
Department of Energy	UT-Battelle	81	5657	44,368	-
Department of Energy	UC-Livermore	81	B549670	18,881	-
Department of Energy		81	DEFG0204ER15531	115,850	-
Department of Energy		81	DEFG0204ER15564	135,382	-
Department of Energy		81	DEFG0204ER46152	138,319	-
Department of Energy		81	DE-FG02-05ER15648	133,367	-
Department of Energy		81	DEFG0205ER15663	150,494	-
Department of Energy		81	DE-FG02-06ER64235	16,695	-
Department of Energy		81	DEFG3604GO14245	157,252	17,257
Department of Energy	ORDELA	81	WO1336	30,000	-
Department of Energy	Sandia National Laboratory	81	417772	31,792	-



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Department of Energy	Sandia National Laboratories	81	568428	\$ 20,594	\$ -
Used Energy Related Laboratory Equipment		81.022	DE-FG26-06NT42691	2,000	-
Basic Energy High Energy and Study		81.049	DEFC2604NT41971	103,497	-
Basic Energy High Energy and Study		81.049	DEFG0201EF45891	3,761	-
Basic Energy High Energy and Study		81.049	DEFG0203ER63639	340,999	-
Basic Energy High Energy and Study		81.049	DEFG0204ER15532	159,936	-
Basic Energy High Energy and Study		81.049	DEFG0204ER46164	18,162	-
Basic Energy High Energy and Study		81.049	DEFG0205ER25687	7,741	-
Basic Energy High Energy and Study		81.049	DEFG0296ER14646	174,185	-
Basic Energy High Energy and Study		81.049	DEFG0300ER15044	76,087	-
Biofuels and Municipal Waste	Blue Sun Biodiesel	81.079	04G023	32,972	-
Energy Policy Planning		81.080	DEFG0200ER45827	237,022	-
Conservation Research and Development	Purdue University	81.086	541-0486-01	24,925	-
Conservation Research and Development	University of California	81.086	6501161	54,697	-
Renewable Energy Research	Consortium for Plant	81.087	GO12026-230	41,833	-
Renewable Energy Research	University of California	81.087	11213	763,417	351,933
Epidemiology Financial Assistance		81.108	DE-FG02-95ER62024	35,147	-
Defense Nuclear Nonprol		81.113	DEFG5204NA25688	152,021	-
Energy Efficiency	University of Colorado	81.117	154-0917	16,998	-
81 Agency Total				3,500,474	
<b>84 Department of Education:</b>					
Department of Education		84	ED04CO0159	772,069	387,867
Improvement of Postsecondary Education	CSU Chino Research Foundation	84.116		17,247	-
Improvement of Postsecondary Education		84.116	P116Z030100	200,994	-
Department of Education		84.133	H133G0401180	74,777	-
Department of Education	Duke University Medical College	84.133	SUB 121301	35,128	-
Magnet Schools Assistance	Omaha Public Schools	84.165	U165A-040030	28,092	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	9428102481C505	21,067	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	9460012481C205	8,835	-
Graduate Assistance to Areas of Need		84.200	P200A0109030	25,330	-
Graduate Assistance to Areas of Need		84.200	P200A0301930	191,678	-
Graduate Assistance to Areas of Need		84.200	P200A0401260	150,130	-
Graduate Assistance to Areas of Need		84.200	P200A0401500	38,173	-
Education Research Development		84.305	R305F050284	311,936	-
Education Research Development		84.305	R305M0503090	323,962	-
Special Education Research and Training	University of Wisconsin	84.324	011H266	9	-
Special Education Research and Training		84.324	H324C0300750	102,445	76,214
Special Education Research and Training		84.324	H324X0100100	937,125	216,176
Reading First State Grants	Nebraska Department of Education	84.357	CONTRACT 25116	28,903	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	948000T2ASW1-06	20,583	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	948000T2ASW3-06	38,705	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	Contract 26171	78,335	-
Improving Teacher Quality Grants	Nebr. Coord. Comm Postsecondary Education	84.367	S367B030024	8,454	7,145
Improving Teacher Quality Grants	Nebr. Coord. Comm Postsecondary Education	84.367	S367B030024A	94,940	36,589
84 Agency Total				3,508,917	
<b>93 Department of Education:</b>					
Department of Health and Human Services		93.RD		13,566	-
Department of Health and Human Services	Heartland Health Alliance	93	1P20HS015039-01	17,871	14,834
Department of Health and Human Services	Chadron Hospital	93	1P20HS015365-01	29,730	-
Department of Health and Human Services	Pennsylvania State University	93	2147UNDHHS2241NIH	57,779	-
Department of Health and Human Services		93	263-MQ-515870	32,605	-
Department of Health and Human Services	Nebr. Dpt. of Health and Human Services	93	BT 230 63005	24,683	-
Department of Health and Human Services	Nebr. Dpt. of Health and Human Services	93	HHSBH-04	3,107	-
Department of Health and Human Services	Dynport Vaccine, Inc.	93	S1008285	238,403	-
Department of Health and Human Services	Dynport Vaccine, Inc.	93	RQ03-03093-LS	1,703,559	-
Public Health Emergency Fund	Nebr. Dpt. of Health and Human Services	93.003	425 830006	159,767	-
Public Health Emergency Fund	Nebr. Dpt. of Health and Human Services	93.003	BT22493004	167,267	47,212
Public Health Emergency Fund	Nebr. Dpt. of Health and Human Services	93.003	BT48193006	174,630	111,520
Maternal and Childrens Health	University of Oklahoma Health Science Center	93.110		6,771	-
Nat'l Institute of Environmental Health Hazards		93.113	1 R21 ES013856-01	140,811	-
Nat'l Institute of Environmental Health Hazards		93.113	5 K22 ES011644-02	3,346	-
Nat'l Institute of Environmental Health Hazards		93.113	5 K22 ES011644-03	130,091	-
Nat'l Institute of Environmental Health Hazards		93.113	5 R21 ES013856-02	38,243	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Oral Diseases and Disorders		93.121	1 F32 DE017516-01	\$ 5,365	\$ -
Oral Diseases and Disorders		93.121	1 R01 DE 016417-01A1	67,510	6,773
Oral Diseases and Disorders		93.121	1 R15 DE015096-01A1	47,501	15,246
Oral Diseases and Disorders		93.121	5 R01 DE012308-09	173,906	-
Oral Diseases and Disorders		93.121	5 R01 DE012308-10	201,433	-
Oral Diseases and Disorders		93.121	5 R01 DE012872-04	10,222	9,595
Oral Diseases and Disorders		93.121	5 R01 DE012872-05	483,522	241,515
CDC Injury Prevention	Nebr. Dpt. of Health and Human Services	93.136	U17CCU71935904	2,267	-
CDC Injury Prevention	Nebr. Dpt. of Health and Human Services	93.136	724824	22,995	-
Rural Health Research Centers		93.155	1 U1C RH03718-01-00	66,787	-
Rural Health Research Centers		93.155	5 U1C RH00025-04	34,476	-
Rural Health Research Centers		93.155	5 U1CRH03718-02-00	396,341	61,646
International COOP Biodiversity Grp Prgm	Novartis Pharmaceutical	93.168	5 R29 CA75466-04	2,426	-
Human Genome Research	New England Biolabs	93.172	NIH 9R42HG003976-02	10,192	-
National Institute of Deafness		93.173	08R1DC04846B	168,246	-
National Institute of Deafness		93.173	08RDC006463A	321,139	-
National Institute of Deafness	University of Kansas	93.173	FY 2005-080	66,437	-
National Institute of Deafness	S-T-A-R CORP	93.173		32,212	-
National Institute of Deafness	University of Washington	93.173	Sub 713023	14,889	-
Research and Training-Alternative Medicine		93.213	5 R21 AT001739-02	62,568	-
Health Services Research		93.226	1 U18 HS015822-01	241,680	55,045
Health Services Research	Chadron Community Hospital	93.226	1UC1HS016143-01	80,089	-
Health Services Research		93.226	5 R01 HS013131-03	325,199	150,425
Health Services Research	Nebr. Dpt. of Health and Human Services	93.226	U90CCU716975-04	74,922	-
Consolidated Knowledge Development	Otoe Co. Coalition for Children, Yth & Families	93.230		11,131	-
National Center on Sleep Disorders	University of Missouri	93.233	U18RH03719-01-00	56,516	-
Mental Health Research Grants		93.242	08FMH076705A	1,790	-
Mental Health Research Grants		93.242	08R1MH59608A	30,142	-
Mental Health Research Grants		93.242	08R1MH61810A	71,968	-
Mental Health Research Grants		93.242	08R1MH67281A	507,864	-
Mental Health Research Grants		93.242	08RMH065668B	133,990	-
Mental Health Research Grants		93.242	08RMH068426A	282,706	-
Mental Health Research Grants		93.242	08RMH069893A	123,783	-
Mental Health Research Grants		93.242	1 R01 MH072539-01A1	156,569	-
Mental Health Research Grants		93.242	1 R21 MH075662-01	123,166	-
Mental Health Research Grants		93.242	5 R01 MH064772-03	24	-
Mental Health Research Grants		93.242	5 R01 MH065151-04	529,241	5,284
Mental Health Research Grants		93.242	5 R01 MH065151-05	52,380	-
Mental Health Research Grants		93.242	5 R01 MH072539-02	149,294	-
Mental Health Research Grants		93.242	5 R01 MH60252-04	35,354	36,170
Mental Health Research Grants	University of Rochester	93.242	5 R01 MH64570-04	95,820	-
Mental Health Research Grants		93.242	5 R03 MH069478-02	51,647	-
Mental Health Research Grants		93.242	5 R21 MH066959-03	160,558	26,696
Mental Health Research Grants		93.242	5 R21 MH067525-02	104,995	-
Mental Health Research Grants	University of Illinois	93.242	5R21MH06396701A2	33,692	-
Mental Health Research Grants	Duke Clinical Research	93.242	N01MH80008	29,502	-
Substance Abuse Mental Health	Nebr. Dpt. of Health and Human Services	93.243	121772-04	398,469	-
Substance Abuse Mental Health	Nebr. Dpt. of Health and Human Services	93.243	HHSBH-04	37,173	-
Occupational Safety and Health	Harvard University	93.262	1R010H08174-01A1	13,845	-
Alcohol Scientist Development		93.271	1 K01 AA015577-01A1	48,262	-
Alcohol Research Programs		93.273	08RAA015414A	154,358	-
Alcohol Research Programs		93.273	1 R21 AA015379-01A1	115,843	-
Alcohol Research Programs		93.273	1 R21 AA13841-02	50,859	-
Alcohol Research Programs		93.273	2 R01 AA007846-16	156,381	-
Alcohol Research Programs		93.273	2 R01 AA011288-05A2	138,079	-
Alcohol Research Programs		93.273	2 R01 AA011288-06	23,679	-
Alcohol Research Programs		93.273	5 R01 AA007846-15	73,702	-
Alcohol Research Programs		93.273	5 R01 AA007846-15S1	8,486	-
Alcohol Research Programs		93.273	5 R01 AA007846-16	422	-
Alcohol Research Programs		93.273	5 R01 AA008769-14	172,122	-
Alcohol Research Programs		93.273	5 R01 AA012450-07	280,336	-
Alcohol Research Programs		93.273	5 R01 AA013846-03	287,824	-
Alcohol Research Programs		93.273	5 R01 AA015903-01A1	258,295	-
Alcohol Research Programs		93.273	5 R21 AA13841-03	131,953	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Alcohol Research Programs		93.273	5 R37 AA07818-14	\$ 280,499	\$ -
Alcohol Research Programs		93.273	5 R37 AA07818-15	15,799	-
National Institute of Drug Abuse		93.279	08R1DA13580B	85,385	-
National Institute of Drug Abuse		93.279	08R5DA13522B	55,508	5,094
National Institute of Drug Abuse		93.279	08RDA013580C	871,455	-
National Institute of Drug Abuse		93.279	08RDA014661B	161,586	14,781
National Institute of Drug Abuse		93.279	08RDA016654A	107,228	7,091
National Institute of Drug Abuse		93.279	08RDA017086A	85,062	-
National Institute of Drug Abuse		93.279	08RDA018114A	131,703	-
National Institute of Drug Abuse	PROMMUNE	93.279	1 R41 DA016843-01	4,786	2,923
National Institute of Drug Abuse	Iowa State University	93.279	4301703 I53080023	75,505	-
National Institute of Drug Abuse		93.279	5 R01 DA014258-04	253,094	-
National Institute of Drug Abuse		93.279	5 R01 DA014258-05	16,396	-
National Institute of Drug Abuse		93.279	5 R03 DA16346-02	36,247	-
National Institute of Drug Abuse	Duke Clinical Research	93.279	SPS # 118685	33,638	-
National Institute of Drug Abuse	University of California	93.279	U01 DA020830	23,606	-
National Institute of Mental Health		93.281	08KMH064897A	147,600	-
National Institute of Mental Health		93.281	08KMH066365A	128,321	-
National Institute of Mental Health		93.281	5 K23 MH066127-03	112,845	-
National Institute of Mental Health		93.281	5 K23 MH066127-04	39,975	-
Mental Health National Research		93.282	08FMH070130A	9,946	-
Mental Health National Research		93.282	08FMH071071A	24,141	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		3,215	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		440,939	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		3,564	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		40,632	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		3,126	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		41,046	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		154,395	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		2,427	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283	BU20480167	31,222	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283	NE HHS	130,820	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283	UR3 CCU419282-03	16,015	-
Biomedical Imaging Research		93.286	1 R01 EB003975-01A1	121,883	-
Biomedical Imaging Research		93.286	1 R01 EB005822-01	8,695	-
Biomedical Imaging Research	EIC Laboratories, Inc.	93.286	2 R44 EB00051-02A2	83,326	-
Nursing Research		93.361	1 R01 NR07759-04	227,661	-
Nursing Research		93.361	1 R01 NR07759-05	129,470	-
Nursing Research		93.361	1 R15 NR008886-01A1	38,713	-
Nursing Research		93.361	1 R15 NR009215-01	106,297	-
Nursing Research		93.361	5 R01 NR004861-04	79,159	2,085
Nursing Research		93.361	5 R01 NR007743-04	306,541	3,449
Nursing Research		93.361	5 R01 NR007743-05	293,880	-
Nursing Research		93.361	5 R01 NR007762-04	299,127	-
Nursing Research		93.361	5 R01 NR007762-05	67,000	-
Research Infrastructure	Southwest Foundation for Biomedical Rsrch	93.389	04-1014-03	20,447	-
Research Infrastructure		93.389	08PoRR17675A	2,558,608	66,895
Research Infrastructure		93.389	08PRR015635B	1,536,461	1,188,676
Research Infrastructure		93.389	08RRR020219A	188,269	25,270
Research Infrastructure		93.389	1 C06 RR14564-01A2	1,012,827	-
Research Infrastructure		93.389	1 P20 RR018788-01	53,600	20,625
Research Infrastructure	Nebr. Department of Health and Services	93.389	13301 O4	2,802	-
Research Infrastructure		93.389	2 P20 RR016469-04	601,940	592,912
Research Infrastructure		93.389	5 P20 RR016469-05	3,557,212	1,864,326
Research Infrastructure		93.389	5 P20 RR016469-05S1	227,059	-
Research Infrastructure		93.389	5 P20 RR016469-06	448,625	48,928
Research Infrastructure		93.389	5 P20 RR018759-02	341,404	330,889
Research Infrastructure		93.389	5 P20 RR018759-03	1,898,575	333,167
Research Infrastructure		93.389	5 P20 RR018788-02	439,411	471,815
Research Infrastructure		93.389	5 P20 RR018788-03	1,669,167	595,489
Research Infrastructure		93.389	5 P20 RR018788-04	108,479	-
Research Infrastructure		93.389	5 P20 RR16469-02	15,821	15,821
Research Infrastructure		93.389	5 R24 RR017444-03	325,890	237,761
Cancer Cause and Prevention		93.393	08RCA075903B	967,844	295,444

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Cancer Cause and Prevention		93.393	08RCA108951A	\$ 193,522	\$ -
Cancer Cause and Prevention		93.393	1 R01 CA102259-01A1	76,611	64,861
Cancer Cause and Prevention		93.393	1 R01 CA113903-01	181,193	-
Cancer Cause and Prevention		93.393	1 R01 CA117930-01	42,541	-
Cancer Cause and Prevention	Northwestern University	93.393	1 R01CA100555-01A2	98,613	-
Cancer Cause and Prevention		93.393	1 R03 CA117535-01	70,164	-
Cancer Cause and Prevention		93.393	2 R01 CA029088-21	13,795	9,894
Cancer Cause and Prevention		93.393	5 R01 CA088184-05	168,503	-
Cancer Cause and Prevention		93.393	5 R01 CA095291-02	907	-
Cancer Cause and Prevention		93.393	5 R01 CA095291-03	244,388	-
Cancer Cause and Prevention		93.393	5 R01 CA095291-04	25,584	-
Cancer Cause and Prevention		93.393	5 R01 CA096831-02	85,406	-
Cancer Cause and Prevention		93.393	5 R01 CA096831-03	386,506	-
Cancer Cause and Prevention		93.393	5 R01 CA102259-02	228,579	63,087
Cancer Cause and Prevention		93.393	5 R01 CA113903-02	62,777	-
Cancer Cause and Prevention		93.393	5 R01 CA76049-05	12,815	7,127
Cancer Cause and Prevention	Northwestern University	93.393	5 R01CA100555-02	26,395	-
Cancer Cause and Prevention	Northwestern University	93.393	98543-1037	16,523	-
Cancer Cause and Prevention	National Child Cancer Foundation	93.393	12879	12,752	-
Cancer Detection and Diagnosis	Johns Hopkins University	93.394		17,404	-
Cancer Detection and Diagnosis		93.394	1 R33 CA105955-01A2	306,358	103,717
Cancer Detection and Diagnosis		93.394	1 U01 CA114778-01	961,955	209,568
Cancer Detection and Diagnosis		93.394	5 R33 CA105955-02	82,417	-
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-02	60,239	-
Cancer Detection and Diagnosis	University of Georgetown	93.394	RX 4400-058-ECI	68,594	-
Cancer Detection and Diagnosis	Childrens Hospital Los Angeles	93.394	99	90,148	-
Cancer Treatment Research	George Washington University	93.395	04M09 5U01CA66535	376	-
Cancer Treatment Research	Johns Hopkins University	93.395	1 R01 CA100904-01A2	20,510	-
Cancer Treatment Research		93.395	1 R01 CA102791-02	197,324	-
Cancer Treatment Research		93.395	1 R01 CA102791-03	53,839	-
Cancer Treatment Research		93.395	1 R01 CA116591-01A1	3,085	-
Cancer Treatment Research		93.395	1 R21 CA121751-01	3,654	-
Cancer Treatment Research	National Child Cancer Foundation	93.395	1 U10 CA98543-03	71,182	-
Cancer Treatment Research	National Child Cancer Foundation	93.395	1 U10 CA98543-04	20,959	-
Cancer Treatment Research	George Washington University	93.395	22204 5U01CA66535-12	60,327	-
Cancer Treatment Research		93.395	5 R01 CA089225-04	79,297	326
Cancer Treatment Research		93.395	5 R01 CA093558-02	68,624	-
Cancer Treatment Research		93.395	5 R01 CA095267-02	315,736	-
Cancer Treatment Research		93.395	5 R01 CA095267-03	159,935	-
Cancer Treatment Research		93.395	5 R01 CA106625-02	69,262	-
Cancer Treatment Research	University of Pennsylvania School of Medicine	93.395	5 R01 CA89461-05	27,281	-
Cancer Treatment Research		93.395	5 R13 CA089535-05	13,368	-
Cancer Treatment Research	University of Chicago	93.395		61,846	-
Cancer Treatment Research	University of Pennsylvania	93.395	5-44904	29,403	-
Cancer Treatment Research	University of Chicago	93.395	CAN LUK GRP B	13,745	-
Cancer Treatment Research	Miami University	93.395	RCA082274B 661537	69,716	-
Cancer Treatment Research	National Child Cancer Foundation	93.395	13851	340,913	-
Cancer Treatment Research	National Child Cancer Foundation	93.395	14553	47,354	-
Cancer Biology Research		93.396	08RCA106584A	233,024	-
Cancer Biology Research		93.396	2 R01 CA72781-06A2	81,886	-
Cancer Biology Research		93.396	2 R01 CA72781-07	61,702	-
Cancer Biology Research		93.396	3 R01 CA057362-11S1	866	-
Cancer Biology Research		93.396	3 R01 CA078590-08S1	7,858	-
Cancer Biology Research		93.396	3 R01 CA93797-04S1	9,958	-
Cancer Biology Research		93.396	5 P01 CA49210-15	177,879	102,708
Cancer Biology Research		93.396	5 R01 CA057362-11	134,157	-
Cancer Biology Research		93.396	5 R01 CA057362-11S1	51,854	-
Cancer Biology Research		93.396	5 R01 CA078590-07	4,589	-
Cancer Biology Research		93.396	5 R01 CA078590-08	255,057	-
Cancer Biology Research		93.396	5 R01 CA078590-09	350	-
Cancer Biology Research		93.396	5 R01 CA084106-05	127,322	14,681
Cancer Biology Research		93.396	5 R01 CA090400-04	228,486	-
Cancer Biology Research		93.396	5 R01 CA090400-05	139,364	-
Cancer Biology Research		93.396	5 R01 CA093797-05	138,109	-

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Cancer Biology Research		93.396	5 R01 CA098139-02	\$ 13,421	\$ -
Cancer Biology Research		93.396	5 R01 CA098139-03	313,661	-
Cancer Biology Research		93.396	5 R01 CA098139-04	28,626	-
Cancer Biology Research		93.396	5 R01 CA74771-19	137,124	-
Cancer Biology Research		93.396	5 R01 CA77876-08	193,371	-
Cancer Biology Research		93.396	5 R01 CA77876-09	166,053	-
Cancer Biology Research		93.396	5 R01 CA91885-04	33,755	-
Cancer Biology Research		93.396	5 R01 CA93797-04	144,745	-
Cancer Biology Research	University of Iowa	93.396	4000528650	59,670	-
Cancer Centers Support	Montefiore Medical Center	93.397	1 U54 CA100926-02	2,329	-
Cancer Centers Support	Montefiore Medical Center	93.397	1 U54 CA100926-03	102,800	-
Cancer Centers Support		93.397	2 P30 CA036727-20	209,369	-
Cancer Centers Support		93.397	5 P30 CA036727-21	1,284,239	30,373
Cancer Research Manpower		93.398	08KCA100736A	68,244	-
Cancer Research Manpower		93.398	08KCA100736A	40,987	-
Cancer Research Manpower		93.398	1 K01 CA113486-01	105,127	-
Cancer Research Manpower		93.398	5 K01 CA113486-02	8,861	-
Cancer Control	Southwest Oncology	93.399		44,523	9,200
Cancer Control	Beckman Research	93.399		7,888	-
Cancer Control		93.399	08R1CA80946A	209,333	-
Cancer Control		93.399	1 U01 CA111294-01	170,961	120,243
Cancer Control		93.399	5 U01 CA111294-02	527,250	83,519
Cancer Control		93.399	7 R03 CA103488-03	10,798	7,541
Low-income Home Energy Assistance	Nebr. Dpt. of Health and Human Services	93.568	0401NELIE5	16,379	-
Social Services Research		93.647	0G90YE007201	170,650	132,262
Social Services Research		93.647	0G90YE007202	171,970	129,686
Social Services Research		93.647	90YE005901	987	-
Social Services Research		93.647	90YE0082/01	14,658	-
Social Services Research	Iowa State University	93.647	4042407	77,206	5,239
State Medicaid Fraud Controls	Lincoln/Lancaster County Nebraska	93.775		174,526	-
Centers for Medicare and Medicaid	Nebr. Dpt. of Health and Human Services	93.779		22,515	-
Biophysics and Physiology		93.821	5 R01 GM051188-12	25,909	-
Biophysics and Physiology		93.821	5 R01 GM051188-13	437,291	-
Heart and Vascular Disease		93.837	08R1HL58984B	84,854	-
Heart and Vascular Disease		93.837	1 K08 HL079967-01	87,968	-
Heart and Vascular Disease		93.837	1 K08 HL079967-02	31,569	-
Heart and Vascular Disease		93.837	2 P01 HL062222-06	110,686	-
Heart and Vascular Disease		93.837	2 P01 HL062222-07	2,251,858	-
Heart and Vascular Disease		93.837	2 R01 HL062400-06	184,668	5,653
Heart and Vascular Disease		93.837	2 R01 HL062400-06S1	9,716	-
Heart and Vascular Disease		93.837	2 R01 HL062400-07	114,131	-
Heart and Vascular Disease		93.837	5 P01 HL066398-04	16,015	16,015
Heart and Vascular Disease		93.837	5 P01 HL066398-04S1	11,572	-
Heart and Vascular Disease		93.837	5 P01 HL066398-05	102,641	102,641
Heart and Vascular Disease		93.837	5 P01 HL066398-05S1	3,979	-
Heart and Vascular Disease		93.837	5 P01 HL66398-04	134,791	48,269
Heart and Vascular Disease		93.837	5 P01 HL66398-05	819,332	-
Heart and Vascular Disease		93.837	5 R01 HL038690-18	371	-
Heart and Vascular Disease		93.837	5 R01 HL038690-19	288,787	-
Heart and Vascular Disease		93.837	5 R01 HL066446-04	76,705	-
Heart and Vascular Disease		93.837	5 R01 HL066446-05A1	40,691	-
Heart and Vascular Disease		93.837	5 R01 HL079587-02	206,150	-
Heart and Vascular Disease		93.837	RHL079587A	70,402	-
Lung Diseases Research		93.838	5 R01 HL048282-09	131,781	-
Lung Diseases Research	University of South Hampton	93.838	5 R01 HL072356-03	11,697	-
Lung Diseases Research	University of South Hampton	93.838	5 R01 HL072356-04	18,244	-
Lung Diseases Research		93.838	5 R01 HL073739-03	410,404	-
Lung Diseases Research		93.838	5 R01 HL073739-04	215	-
Lung Diseases Research		93.838	5 R01 HL64088-04	196	-
Blood Diseases	Imarx Therapeutics	93.839		51,892	-
Blood Diseases		93.839	08RHL078944A	1,011,245	427,017
Blood Diseases		93.839	5 U01 HL069233-04	26,724	-
Blood Diseases		93.839	5 U01 HL069233-05	163,894	-
Arthritis Musculoskeletal		93.846	1 K23 AR050004-01A1	8,294	-

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Arthritis Musculoskeletal		93.846	1 K23 AR050004-02	\$ 91,736	\$ -
Arthritis Musculoskeletal		93.846	1 R21 AR052731-01	35,206	-
Arthritis Musculoskeletal		93.846	5 R01 AR044552-10	239,096	-
Arthritis Musculoskeletal		93.846	5 R01 AR044552-10S1	4,016	-
Arthritis Musculoskeletal		93.846	5 R21 AR48399-02	111	-
Arthritis Musculoskeletal	University of Utah	93.846	N01-AR-9-2236	144,074	-
Arthritis Musculoskeletal	NARAC	93.846	NARAC 2	10,462	-
Diabetes Endocrinology & Metabolism		93.847	08RDK045776C	155,962	-
Diabetes Endocrinology & Metabolism		93.847	2 R01 DK052809-09	142,507	-
Diabetes Endocrinology & Metabolism	XIMEREX, Inc.	93.847	2 R44 DK057986 02	76,004	-
Diabetes Endocrinology & Metabolism		93.847	5 R01 DK052809-08	67,794	-
Diabetes Endocrinology & Metabolism		93.847	5 R01 DK063336-03	312,323	-
Diabetes Endocrinology & Metabolism		93.847	5 R01 DK064172-03	145,838	-
Diabetes Endocrinology & Metabolism		93.847	5 R01 DK066110-02	93,442	-
Diabetes Endocrinology & Metabolism		93.847	5 R21 DK063416-02	7,347	1,976
Diabetes Endocrinology & Metabolism		93.847	R01 DK069187-01A2	140,906	35,000
Digestive Diseases and Nutrition		93.848	08RDK063945A	119,574	-
Digestive Diseases and Nutrition		93.848	08RDK064959A	373,026	-
Digestive Diseases and Nutrition	Southwestern Medical Center	93.848	1 R01 DK58369-05	4,791	-
Digestive Diseases and Nutrition	University of Texas Southwest Medical Ctr	93.848	2 U01 DK58369-06	7,871	-
Digestive Diseases and Nutrition		93.848	5 R01 DK048794-08S1	138,786	-
Digestive Diseases and Nutrition		93.848	5 R01 DK048794-10	184,999	-
Digestive Diseases and Nutrition	Mayo Clinic	93.848	5 R01 DK56924-03	28,337	-
Digestive Diseases and Nutrition	Mayo Clinic	93.848	5 R01 DK56924-04	49,156	-
Digestive Diseases and Nutrition	Southwestern Medical Center	93.848	5 R01 DK58369-05	6,822	-
Digestive Diseases and Nutrition	University of Pittsburgh	93.848	104850	4,076	-
Kidney Diseases Urology & Hematology		93.849	1 R01 DK071152-01A1	119,459	-
Kidney Diseases Urology & Hematology		93.849	1 R21 DK070669-01	189,134	-
Kidney Diseases Urology & Hematology		93.849	5 R01 DK049561-08	335	-
Kidney Diseases Urology & Hematology		93.849	5 R01 DK049561-09	172,241	-
Kidney Diseases Urology & Hematology		93.849	5 R01 DK059869-05	268,275	-
Kidney Diseases Urology & Hematology		93.849	5 R01 DK059869-05S1	9,630	-
Clinical Research		93.853	08RNS043162A	70,794	-
Clinical Research		93.853	1 R01 NS048837-01A1	82,596	-
Clinical Research		93.853	1 R01 NS048837-02	91,996	-
Clinical Research		93.853	1 R01 NS049817-01A1	56,684	-
Clinical Research		93.853	1 R01 NS050660-01A1	196,253	-
Clinical Research		93.853	1 R01 NS051334-01A1	54,593	-
Clinical Research		93.853	1 R21 NS048923-01A2	66,297	-
Clinical Research		93.853	1 R21 NS049264-01	11,527	2,393
Clinical Research		93.853	2 R01 NS039940-05	122,818	-
Clinical Research		93.853	2 R01 NS039940-05A1	119,662	-
Clinical Research		93.853	2 R01 NS041858-05	246,476	-
Clinical Research		93.853	2 R01 NS041858-05A1	31,053	-
Clinical Research		93.853	2 R01 NS041862-05	245,389	-
Clinical Research		93.853	4 R37 NS036126-09	412,451	-
Clinical Research		93.853	5 F30 NS046135-03	30,548	-
Clinical Research		93.853	5 F30 NS046135-04	4,882	-
Clinical Research		93.853	5 P01 NS043985-03	106,459	-
Clinical Research		93.853	5 P01 NS043985-04	14,504	-
Clinical Research	St. Lukes Roosevelt	93.853	5 P01 NS31492-12	27,231	-
Clinical Research	St. Lukes Roosevelt	93.853	5 P01 NS31492-13	90,753	-
Clinical Research		93.853	5 R01 NS034239-11	244,088	-
Clinical Research		93.853	5 R01 NS034239-12	92,184	-
Clinical Research		93.853	5 R01 NS041862-06	12,500	-
Clinical Research	University of Minnesota	93.853	5 R01 NS042549-04	76,975	-
Clinical Research		93.853	5 R01 NS043113-04	177,132	-
Clinical Research		93.853	5 R01 NS043985-03	1,041,643	-
Clinical Research		93.853	5 R01 NS043985-04	171,711	-
Clinical Research		93.853	5 R01 NS36229-08	351,757	-
Clinical Research		93.853	5 R01 NS36229-09	878	-
Clinical Research		93.853	5 R21 NS049264-02	132,939	13,123
Clinical Research		93.853	5 R37 NS036126-06	12	-
Clinical Research		93.853	5 R37 NS036126-08	996	-

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Clinical Research		93.853	7 F32 NS046894-03	\$ 29,259	\$ -
Clinical Research		93.853	7 F32 NS046894-04	38,183	-
Clinical Research	University of Minnesota	93.853	7 R01 NS042549-02	113	-
Clinical Research	University of Minnesota	93.853	7 R01 NS042549-03	15,324	-
Clinical Research	Oregon Health Science Center	93.853	APRC00531	169,186	-
Clinical Research	Columbia University	93.853	P01 NS11766-29	24,526	-
Clinical Research	Columbia University	93.853	P01 NS11766-30	41,811	-
Biological Basis Research		93.854	5 R01 NS39751-04	13,250	-
Allergy Immunology & Transplantation		93.855	08KAI068151A	56,208	-
Allergy Immunology & Transplantation		93.855	08RAI059132A	146,079	-
Allergy Immunology & Transplantation		93.855	08RAI069146A	28,020	-
Allergy Immunology & Transplantation		93.855	1 R01 AI054551-03	88,209	-
Allergy Immunology & Transplantation		93.855	1 R01 AI067891-01A1	13,520	-
Allergy Immunology & Transplantation	University of Colorado Health Science Ctr	93.855	2 U19 AI046374-05	34	-
Allergy Immunology & Transplantation	University of North Carolina	93.855	2975-04-0487-UNL	1,223	-
Allergy Immunology & Transplantation	University of Minnesota	93.855	3 U01 AI27661-19S3	131,598	-
Allergy Immunology & Transplantation		93.855	5 R01 AI049472-03	199,942	47,053
Allergy Immunology & Transplantation		93.855	5 R01 AI049472-04	227,940	18,447
Allergy Immunology & Transplantation		93.855	5 R01 AI054551-04	98,630	-
Allergy Immunology & Transplantation		93.855	5 R01 AI47825-06	179,187	-
Allergy Immunology & Transplantation		93.855	5 R21 AI054645-02	66,821	-
Allergy Immunology & Transplantation	Washington University	93.855	WU-06-214	53,843	-
Microbiology & Infectious Diseases		93.856	08RIAI34956C	129,263	-
Microbiology & Infectious Diseases		93.856	08RIAI47866A	104,808	1,742
Microbiology & Infectious Diseases		93.856	08RAI052448A	62,782	-
Microbiology & Infectious Diseases		93.856	08RAI057755A	142,269	-
Microbiology & Infectious Diseases		93.856	08RAI059532A	58,686	-
Microbiology & Infectious Diseases		93.856	08RAIO58831A	213,582	-
Microbiology & Infectious Diseases		93.856	08TAI060547A	221,154	-
Microbiology & Infectious Diseases		93.856	1 R03 AI065990-01	57,358	-
Microbiology & Infectious Diseases	University of North Carolina	93.856	2975-04-0487-UNL A#1	28,085	-
Microbiology & Infectious Diseases	University of Minnesota	93.856	3 U01 AI27661-19S2	83,394	-
Microbiology & Infectious Diseases	University of Massachusetts	93.856	5 P30 AI04285-08	48,290	-
Microbiology & Infectious Diseases		93.856	5 R01 AI049311-04	202,379	-
Microbiology & Infectious Diseases	University of Pittsburgh	93.856	5 R01 AI054719-03	5,000	-
Microbiology & Infectious Diseases	Dana Farber Cancer	93.856	5P01AI048240	39,638	-
Microbiology & Infectious Diseases		93.856	7 R01 AI038901-08	124,573	-
Microbiology & Infectious Diseases		93.856	7 R01 AI038901-10	229,968	-
Microbiology & Infectious Diseases	Oregon State University	93.856	P0198AA	34,741	-
Microbiology & Infectious Diseases	Texas A&M University	93.856	S060056	12,472	-
Microbiology & Infectious Diseases	Washington University	93.856	WU0693 29299K	83,740	-
Pharmacological Sciences	Texas Tech University	93.859		21,804	-
Pharmacological Sciences		93.859	08R1GM32441E	34,412	-
Pharmacological Sciences		93.859	08R1GM61068B	211,792	97,256
Pharmacological Sciences		93.859	08R1GM65204A	308,003	-
Pharmacological Sciences		93.859	08R1GM65252A	128,542	-
Pharmacological Sciences		93.859	08R1GM67272A	53,473	-
Pharmacological Sciences		93.859	08RGM032441F	239,893	-
Pharmacological Sciences		93.859	08RGM044931D	334,544	-
Pharmacological Sciences		93.859	08RGM059346B	245,536	-
Pharmacological Sciences		93.859	08RGM062915B	93,130	-
Pharmacological Sciences		93.859	08RGM076585A	16,992	-
Pharmacological Sciences		93.859	08RGM077289A	57,370	-
Pharmacological Sciences		93.859	1 R01 GM068430-01A1	1,066	-
Pharmacological Sciences		93.859	1 R01 GM072631-01A2	12,187	-
Pharmacological Sciences		93.859	1 R01 GM074876-01A1	8,614	-
Pharmacological Sciences		93.859	1 R01 GM076237-01	69,994	-
Pharmacological Sciences	University of Pittsburgh	93.859	110719-1	123,346	-
Pharmacological Sciences	Rutgers University	93.859	1867 S513984	1,937	-
Pharmacological Sciences		93.859	2 R01 GM057428-06A2	219,343	23,537
Pharmacological Sciences		93.859	2 R01 GM061961-05	9,790	-
Pharmacological Sciences	University of California	93.859	3948sc P50GM073210A1	179,257	-
Pharmacological Sciences		93.859	5 K08 GM000703-04	3,076	-
Pharmacological Sciences		93.859	5 K08 GM000703-05	84,858	-

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Pharmacological Sciences		93.859	5 R01 GM057428 07	\$ 23,754	\$ -
Pharmacological Sciences		93.859	5 R01 GM061961-06	356,609	-
Pharmacological Sciences		93.859	5 R01 GM061961-07	947	-
Pharmacological Sciences		93.859	5 R01 GM062235-06	191,560	41,235
Pharmacological Sciences		93.859	5 R01 GM062235-07	73,123	-
Pharmacological Sciences		93.859	7 R01 GM062235-05	3,797	-
Pharmacological Sciences	University of New York	93.859	R93746 R01GM6322301	16	-
Pharmacological Sciences		93.859	RGM039451F	367,886	-
Pharmacological Sciences	Yale University	93.859	Y060016 077533	5,484	-
Genetics Research	University of California	93.862	00RA5027 NIH	35,327	-
Genetics Research		93.862	08R1GM61603A	68,870	-
Genetics Research		93.862	08RIGM62915A	36,284	-
Genetics Research		93.862	5 R01 GM065508-04	212,888	-
Population Research		93.864	5 R01 HD038468-04	146,365	-
Research for Mothers and Children		93.865	08KHD047194A	85,728	24,733
Research for Mothers and Children		93.865	08R1HD39620A	278,593	-
Research for Mothers and Children		93.865	08R1HD42882A	135,345	-
Research for Mothers and Children		93.865	08RHD044144A	408,763	258,811
Research for Mothers and Children		93.865	08RHD045320A	55,653	-
Research for Mothers and Children		93.865	08RHD046135A	1,085,326	75,064
Research for Mothers and Children		93.865	1 R03 HD048754-01	20,162	-
Research for Mothers and Children		93.865	1 R03 HD44679-02	55,051	-
Research for Mothers and Children		93.865	1 R21 HD048516-01	55,823	-
Research for Mothers and Children	Pennsylvania State University	93.865	3143UNDHHS4144	90,450	-
Research for Mothers and Children		93.865	5 F32 HD42909-03	14,510	-
Research for Mothers and Children	University of Colorado	93.865	5 P50 HD27802-15	281,010	-
Research for Mothers and Children		93.865	5 R01 HD037804-06	100,255	-
Research for Mothers and Children		93.865	5 R01 HD037804-06S1	43,837	-
Research for Mothers and Children		93.865	5 R01 HD037804-07	166,202	-
Research for Mothers and Children		93.865	5 R01 HD038813-05	112,636	-
Research for Mothers and Children		93.865	5 R01 HD038813-05S1	2,455	-
Research for Mothers and Children		93.865	5 R03 HD048754-02	41,289	-
Research for Mothers and Children		93.865	5 R21 HD048516-02	62,224	-
Research for Mothers and Children		93.865	RHD045350A	64,519	-
Research for Mothers and Children	University of Denver	93.865	SC 36070-01-00	47,801	-
Research for Mothers and Children	University of Denver	93.865	SC 36070-01-01	39,783	-
Aging Research	Duke University	93.866	04SCNIH1071	36,144	-
Aging Research		93.866	08RAG017977C	159,543	-
Aging Research		93.866	08RAG021518A	338,915	-
Aging Research		93.866	1 R01 AG24912-01	17,342	-
Aging Research		93.866	1 R01 AG24912-02	272,604	-
Aging Research		93.866	5 R01 AG18078-05	27,474	-
Retinal and Choroidal Disease	OCUMETRICS	93.867		30,702	-
Retinal and Choroidal Disease	University of Wisconsin	93.867	04-8112	180	-
Retinal and Choroidal Disease		93.867	08REY010595C	316,399	-
Retinal and Choroidal Disease		93.867	1 PN1 EY016593-01	283	-
Retinal and Choroidal Disease		93.867	1 R03 EY013842-01A1	532	-
Retinal and Choroidal Disease		93.867	1 R03 EY013842-02	4,497	-
Retinal and Choroidal Disease		93.867	1 R03 EY013842-03	114,898	-
Retinal and Choroidal Disease		93.867	1 R21 EY016460-01A1	90,754	-
Retinal and Choroidal Disease		93.867	2 R01 EY010542-09	53,068	-
Retinal and Choroidal Disease		93.867	2 R01 EY010542-10	262,769	-
Retinal and Choroidal Disease		93.867	3-8326651	61,863	-
Retinal and Choroidal Disease		93.867	5 R01 EY013394-04	284,724	-
Retinal and Choroidal Disease	JAEB Center for Health	93.867	U10 EY14231	8,582	-
Medical Library Assistance		93.879	1 G08 LM008271-01	81,977	-
Medical Library Assistance		93.879	5 G08 LM008271-02	13,548	-
Healthy Start Initiative	Charles Drew Health Science Center	93.926	5 H49 MC00156-03	6	-
Demonstration Projects	Aberdeen Tribal Chapter	93.933		59,037	-
Fogarty International Research College		93.934	08R3TW01212A	7,008	-
HIV Demonstration Research Education Prjt	University of Puerto Rico	93.941	5 U54 NS43011-03	53,825	-
HIV Demonstration Research Education Prjt	University of Puerto Rico	93.941	5 U54 NS43011-04	33,115	-
Senior International Fellows		93.989	08D3TW01429A	392,828	-
Senior International Fellows		93.989	08RTW006959A	27,767	18,200



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994	7261	\$ 72,464	\$ -
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994	8802	73,669	-
93 Agency Total				<u>72,001,832</u>	
<b>97 Department of Homeland Security:</b>					
State Domestic Preparedness	Nebraska Emergency Management	97.004	2003-P2-CIP	101,855	101,855
<b>98 Agency for International Development:</b>					
Agency for International Development	Michigan State University	98.001	61-3132	74,975	7,497
Agency for International Development		98.001	LAAG009690009000	24,059	-
Agency for International Development		98.001	LAFF009690009000	109,655	-
Agency for International Development		98.001	LAGG009690009000	<u>3,726,840</u>	<u>2,434,695</u>
98 Agency Total				3,935,529	
<b>Other:</b>					
North Atlantic Treaty Organization	North Atlantic Treaty Organization	N/A	ESTCLG979505	<u>3,518</u>	-
Total Research and Development Cluster				\$ 143,089,140	
<b>Student Aid Cluster:</b>					
<b>84 Department of Education:</b>					
Supplemental Education Opportunity Grant		84.007	P007A042455	\$ 523	\$ -
Supplemental Education Opportunity Grant		84.007	P007A0424780	1,707	-
Supplemental Education Opportunity Grant		84.007	P007A052455	166,589	-
Supplemental Education Opportunity Grant		84.007	P007A0524780	108,512	-
Supplemental Education Opportunity Grant		84.007	P007A0524790	515,356	-
Supplemental Education Opportunity Grant		84.007	P007A0524800	412,854	-
Work-Study Program		84.033	P033A042455	65	-
Work-Study Program		84.033	P033A0424780	10,934	-
Work-Study Program		84.033	P033A0424790	89,049	-
Work-Study Program		84.033	P033A052455	329,644	-
Work-Study Program		84.033	P033A0524780	85,173	-
Work-Study Program		84.033	P033A0524790	881,565	-
Work-Study Program		84.033	P033A0524800	569,126	-
Pell Grant Program		84.063		1,951	-
Pell Grant Program		84.063		17,020	-
Pell Grant Program		84.063	P063P0402650	46,084	-
Pell Grant Program		84.063	P063P041779	10,905	-
Pell Grant Program		84.063	P063P0417810	15,595	-
Pell Grant Program		84.063	P063P0502650	7,863,742	-
Pell Grant Program		84.063	P063P051779	4,195,936	-
Pell Grant Program		84.063	P063P0517810	6,027,448	-
Pell Grant Program		84.063	P063P20052869	632,292	-
Ford Direct Loan Program		84.268		950,386	-
Ford Direct Loan Program		84.268		529,829	-
Ford Direct Loan Program		84.268		<u>59,551,859</u>	<u>-</u>
84 Agency Total				83,014,144	
<b>93 Department of Health and Human Services:</b>					
Health Profession Student Loan		93.342	7308301-05	19,038	-
Total Student Aid Cluster				\$ 83,033,182	
<b>Other:</b>					
<b>Trio Cluster:</b>					
TRIO Student Support Services		84.042	P042A010560-04	\$ 38,088	\$ -
TRIO Student Support Services		84.042	P042A010560-05	208,500	-
TRIO Student Support Services		84.042	P042A0108670	122,122	-
TRIO Student Support Services		84.042	P042A0110860	53,204	-
TRIO Student Support Services		84.042	P042A050355	392,167	-
TRIO Student Support Services		84.042	P042A0510890	<u>254,917</u>	<u>-</u>
Subtotal CFDA 84.042				1,068,998	
Education Talent Search		84.044	P044A0209300	421,039	-
Education Upward Bound		84.047	P047A030620	374,209	-
Education Upward Bound		84.047	P047A30466	246,306	-
Education Upward Bound		84.047	P47MO30175	253,393	-

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Subtotal CFDA 84.047				\$ 873,908	
WNPG Program		84.217	P217A0300730	258,236	
Total Trio Cluster				<u>2,622,181</u>	
<b>10 Department of Agriculture:</b>					
Department of Agriculture	Nebraska Department of Agriculture	10		1,535	-
Department of Agriculture		10		3,689	-
Department of Agriculture	South Dakota State University	10		2,503	-
Department of Agriculture		10		15,861	-
Department of Agriculture		10	0471000131CA	23,016	20,977
Department of Agriculture		10	0571000131CA	497	-
Department of Agriculture	Nebraska Department of Agriculture	10	18-13-005	7,393	-
Department of Agriculture	University of Kentucky	10	4-68364-05-151	7,523	-
Department of Agriculture		10	65-6526-3-870	13,987	-
Department of Agriculture		10	FSIS-C-52-2005	45,818	25,370
Department of Agriculture		10	FSIS-C-61-2003	7,827	-
Department of Agriculture		10	USDA	78,407	-
				<u>208,055</u>	
Agriculture Research Service		10.001	5882014196	5,127	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	18-05-127	14,821	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	18-05-129	9,981	-
Coop Station Research Ext. & Education	Nebraska Department of Agriculture	10.025	1805137	1,919	-
Subtotal CFDA 10.025				<u>26,721</u>	
Coop Station Research Ext. & Education	Kansas State University	10.200	S06003	5,272	-
Coop Station Research Ext. & Education	ADEC	10.200	42003	11,665	1,500
Coop Station Research Ext. & Education		10.200	20053761016518	20,121	-
Subtotal CFDA 10.200				<u>37,058</u>	
Competitive Research Grants		10.206	2004-39531-15203	4,330	-
USDA Graduate Fellowships		10.210	20023842011739	24,248	-
Higher Education Challenge Programs	Oklahoma State University	10.217	AG05R1008/AA511206	5,726	-
Higher Education Challenge Programs	Kansas State University	10.217	S06027	2,015	-
Higher Education Challenge Programs		10.217	20023841112089	36,868	27,654
Higher Education Challenge Programs	Central Washington University	10.217	20023841112133	3,644	-
Higher Education Challenge Programs		10.217	20023841112149	32,790	-
Subtotal CFDA 10.217				<u>81,043</u>	
Funds for Rural America	Iowa State University	10.224	4164448	1,308	-
Secondary and two year program	Mead High School	10.226		3,227	-
Farm Efficiency/Profitability	University of Wisconsin	10.302		28,503	-
Farm Efficiency/Profitability	Iowa State University	10.302	4164633	36,474	-
Farm Efficiency/Profitability		10.302	521019624	63,170	-
Subtotal CFDA 10.302				<u>128,147</u>	
Integrated Programs		10.303	2004-51110-01889	27,854	7,336
Integrated Programs		10.303	2004-51110-03010	92,842	-
Integrated Programs		10.303	2005-51130-03315	30,659	-
Integrated Programs	Iowa State University	10.303	416-30-16	70,087	-
Integrated Programs	Iowa State University	10.303	417-30-32	390	-
Integrated Programs	Colorado State University	10.303	G14474	2,179	-
Integrated Programs	Iowa State University	10.303	4163012	1,915	-
Integrated Programs		10.303	20015110111100	203,396	18,793
Subtotal CFDA 10.303				<u>429,320</u>	
Agricultural Homeland Security	Kansas State University	10.304	S03091	49,669	-
Crop Insurance Program		10.450	02IE08310205	8,792	-
USDA Cooperative Extension Service	National 4H Council	10.500		11,392	-
USDA Cooperative Extension Service	Nebraska Indian Community	10.500		14,606	-
USDA Cooperative Extension Service	Mississippi State University	10.500	010900 340221-01	24,806	-
USDA Cooperative Extension Service	Mississippi State University	10.500	016400-340199-04	144,332	417,186
USDA Cooperative Extension Service	Mississippi State University	10.500	018000 340226-02	3,464	-
USDA Cooperative Extension Service		10.500	2001-49200-01262	294,185	206,256
USDA Cooperative Extension Service	National 4H Council	10.500	2002-45201-01528 #2	14,865	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
USDA Cooperative Extension Service		10.500	2004-41530-01863	\$ 32,022	\$ -
USDA Cooperative Extension Service		10.500	2004-41530-01874	26,180	-
USDA Cooperative Extension Service		10.500	2004-47001-01866	199,247	199,247
USDA Cooperative Extension Service		10.500	2004-48540-03004	9,439	-
USDA Cooperative Extension Service	National 4-H Council	10.500	2005-45201-03332	5,239	-
USDA Cooperative Extension Service		10.500	2005-47001-03288	41,266	41,266
USDA Cooperative Extension Service		10.500	2005-48621-03173	41,528	-
USDA Cooperative Extension Service		10.500	2005-48623-03163	2,369	-
USDA Cooperative Extension Service		10.500	2006-48540-03372	655	-
USDA Cooperative Extension Service		10.500	48024-02700	1,755,039	-
USDA Cooperative Extension Service	Nat'l Assoc. State Land Grant Universities	10.500	4-98-2-23	1,579,101	1,111
USDA Cooperative Extension Service		10.500	98EWQ110532	83,324	-
USDA Cooperative Extension Service	University of Minnesota	10.500	Q4299055401	13,370	-
USDA Cooperative Extension Service	University of Minnesota	10.500	43055000428	1,748	-
USDA Cooperative Extension Service		10.500	20013871110539	1,935,779	-
USDA Cooperative Extension Service		10.500	20014700101144	78,254	-
USDA Cooperative Extension Service		10.500	20014920001260	14,740	-
USDA Cooperative Extension Service		10.500	20024159001354	148,077	145,795
USDA Cooperative Extension Service		10.500	20024700101444	107,537	92,117
USDA Cooperative Extension Service		10.500	20033949014107	22,503	15,543
USDA Cooperative Extension Service		10.500	20034152001567	138,008	-
USDA Cooperative Extension Service		10.500	20034700101659	249,518	223,246
USDA Cooperative Extension Service		10.500	20034860501817	50,467	-
USDA Cooperative Extension Service		10.500	20044854001832	1,249	-
USDA Cooperative Extension Service		10.500	20044855703071	221	-
USDA Cooperative Extension Service		10.500	20044920003125	638,394	346,348
Subtotal CFDA 10.500				<u>7,682,923</u>	
Supplemental Food Program	Douglas County Health	10.557		40	-
Supplemental Food Program	Douglas County Health	10.557		85	-
Supplemental Food Program	Douglas County Health	10.557		105,898	-
Supplemental Food Program	Douglas County Health	10.557		381,952	-
Subtotal CFDA 10.557				<u>487,976</u>	
Child and Adult Food Program	Nebraska Department of Education	10.558		17,140	-
Child and Adult Food Program	Nebraska Department of Education	10.558		11,725	-
Subtotal CFDA 10.558				<u>28,865</u>	
Summer Food Program	Nebraska Department of Education	10.559	10-3000	18,774	-
Child Nutrition	Lincoln Action Program	10.560		20,485	-
Child Nutrition	Nebraska Department of Education	10.560		1,215	-
Child Nutrition	Lincoln Action Program	10.560		442	-
Child Nutrition	Lincoln Action Program	10.560		3,954	-
Child Nutrition	Nebr. Dpt. of Health and Human Services	10.560	2317-04/7140	1,067,479	-
Subtotal CFDA 10.560				<u>1,093,575</u>	
Forestry Research		10.652	03CS11231300049	5,952	-
Forest Service Assistance		10.664	GR288001846	1,328,669	253,780
Rural Development Forestries		10.672	05-DG-11020000-067	20,420	-
Soil and Water Conservation		10.902	68-6526-4-023	154,245	-
Soil and Water Conservation		10.902	68-6526-5-121	42,918	-
Subtotal CFDA 10.902				<u>197,164</u>	
International Training-Foreign Participant		10.962	58-3148-4-087	1,972	-
International Training-Foreign Participant		10.962	58-3148-5-017	15,599	-
International Training-Foreign Participant		10.962	58-3148-5-108	7,848	-
International Training-Foreign Participant		10.962	58-3148-6-010	10,948	-
International Training-Foreign Participant		10.962	58-3148-6-053	6,226	-
International Training-Foreign Participant		10.962	5831485017	56,462	-
Subtotal CFDA 10.962				<u>99,056</u>	
10 Agency Total				11,970,419	
<b>11 Department of Commerce:</b>					
Intergovernmental Climate		11.428	EA133E02CN0025	419,963	-
Technology Opportunities Program	Lincoln Action Program	11.552		22,776	-
Measurement & Engineering Research Stand.		11.609	70NANB6H6074	5,434	-
Measurement & Engineering Research Stand.	Nebraska Economic Development	11.609	501055	1,750	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Measurement & Engineering Research Stand.		11.609	70NANB5H1029	\$ 2,839	\$ -
Subtotal CFDA 11.609				<u>10,023</u>	
Manufacturing Extension Partnership	Nebraska Dpt. of Economic Development	11.611	06-01-033	210,000	
Manufacturing Extension Partnership	Nebraska Dpt. of Economic Development	11.611	601034	146,260	
Subtotal CFDA 11.611				<u>356,260</u>	
11 Agency Total				<u>809,022</u>	
<b>12 Department of Defense:</b>					
Department of Defense		12		12,346	-
Department of Defense		12	DACW45-03-A0107	60,777	-
				<u>73,123</u>	
GSA Procurement Technical Assistance		12.002	SP4800-04-2-0392	334,237	-
Army Research Office	Auburn University	12.398	05-ACES-539120-NE	27,935	-
Army Medical Research		12.399	DADA10-01D0011	83,837	-
Mathematical Sciences Research		12.901	H982300510011	7,193	-
Mathematical Sciences Research		12.901	H982300510262	8,133	-
Mathematical Sciences Research		12.901	H982300610006	3,444	-
Subtotal CFDA 12.901				<u>18,770</u>	
Information Security Grant Program		12.902	H98230-05-1-0112	5,639	
12 Agency Total				<u>543,542</u>	
<b>14 Dpt. of Housing &amp; Urban Development:</b>					
Housing and Urban Development	Nebr. Dpt. of Health and Human Services	14	04HSATF602	5,935	-
Housing and Urban Development	City of Omaha	14	B-03-SP-NE-0452	25,674	-
				<u>31,609</u>	
Urban Development	City of Lincoln	14.228	4010079 69400	5,343	-
General Research and Technology		14.506	H-21515SG	6,861	-
Community Outreach Partner		14.511	COPCNE05704	20,301	-
Community Outreach Partner		14.511	NE01032	43,356	-
Subtotal CFDA 14.511				<u>63,656</u>	
Community Development		14.512	CDWS-NE-04-121	41,163	-
Community Development		14.512	CDWS-NE-05-014	23,464	-
Subtotal CFDA 14.512				<u>64,627</u>	
14 Agency Total				<u>172,097</u>	
<b>15 Department of Interior:</b>					
Department of Interior	National Council of Lewis & Clark Bicentennial	15		46,142	-
Department of Interior	National Council of Lewis & Clark Bicentennial	15		6,897	-
Department of Interior		15	01FG601530	5,845	-
Department of Interior		15	03FG601811	1,576	-
Department of Interior		15	04FG601908	6,665	-
Department of Interior		15	14486018101J489	28,322	28,322
Department of Interior		15	3105GP71R	13,582	-
Department of Interior		15	J6480030413	14,887	-
				<u>123,915</u>	
Cultural Resource Management	MSU Platte Valley WMA	15.224	G272-06-W0094	836	-
Small Reclamation Projects		15.503	05FG01990	69,734	-
Fish & Wildlife Management Assistance	Nebraska Game and Parks	15.608		80,536	-
Wildlife Grants	Nebraska Game and Parks	15.634		17,342	-
Wildlife Grants	Nebraska Game and Parks	15.634		7,448	-
Subtotal CFDA 15.634				<u>24,790</u>	
Geological Survey		15.806	5001CB0001	57,558	-
Water Resources Research		15.806	99FC6012200	30,378	-
Subtotal CFDA 15.806				<u>87,936</u>	
Technical Preservation		15.915	1443CX110092062	10,007	-
Technical Preservation		15.915	J6067050004	11,750	-
Subtotal CFDA 15.915				<u>21,757</u>	
Rivers and Trails Conservation		15.921	H6490C223	130,089	
15 Agency Total				<u>539,593</u>	
<b>16 Department of Justice:</b>					
Offender Reentry Programs	Nebr. Department of Correctional Services	16.202	7201 04	274,219	-
Delinquency Prevention	Delinquency Prevention	16.548		5,160	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Court Discretionary Grant	Sarpy County	16.585		\$ 11,933	\$ -
Arrest Policy and Protection Orders	Domestic Violence Coord Co. of Grtr Omaha	16.590	1997-WE-VX-0104	15,925	-
Public Safety and Communication		16.710	2004UMWX0044	46,286	-
16 Agency Total				<u>353,522</u>	
<b>17 Department of Labor:</b>					
Youth Activities	Nebraska Department of Labor	17.259		10,936	-
Mine Health and Safety		17.600	E4R6002424	74,949	-
17 Agency Total				<u>85,886</u>	
<b>19 Department of State:</b>					
Department of State	Fulbright Gateway	19		6,249	-
Department of State	Fulbright Gateway	19		21,460	-
Department of State	Fulbright Gateway	19		8,400	-
Department of State		19	SECAAS02GR248DH	2,745	-
Department of State		19	S-ECAAS-05-GR-209 MA	160,296	-
Department of State		19	S-ECAPE-05-GR-147 LM	12,734	-
				<u>211,885</u>	
Professional Development		19.404	SECAAS03GR172	145,806	-
Educational Exchange		19.408	S-ECAAS-03-GR-218	42,591	-
Educational Exchange		19.408	S-ECAAS-04-GR-198	349,688	-
Subtotal CFDA 19.408				<u>392,280</u>	
19 Agency Total				<u>749,971</u>	
<b>20 Department of Transportation:</b>					
Department of Transportation	Nebraska Department of Roads	20	STWD 64	335,602	-
<b>Highway Planning and Construction Cluster:</b>					
Highway Planning and Construction		20.205		21,245	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	LTAP73120	192,782	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	LTAP73121	195,931	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TK0601	12,689	-
Subtotal Highway Planning and Construction Cluster				<u>422,646</u>	
20 Agency Total				<u>758,248</u>	
<b>27 Federal Civil Service:</b>					
IPA Mobility Program		27.011	021PA06002-04	53,094	-
<b>43 National Aeronautics &amp; Space Admin.:</b>					
National Aeronautics and Space Admin.		43	NGT540104000	10,268	9,162
National Aeronautics and Space Admin.		43	NNG04GQ82H	26,642	-
National Aeronautics and Space Admin.		43	NNG05GJ03H00	377,649	34,036
National Aeronautics and Space Admin.		43	NNG05GP72G	50,852	-
43 Agency Total				<u>465,410</u>	
<b>45 National Endowment Arts and Humanities:</b>					
Promotion of the Arts		45.024	06-5200-7042	2,520	-
Promotion of the Arts		45.024	352005008	2,942	-
Subtotal CFDA 45.024				<u>5,462</u>	
Partnership Agreements	Nebraska Arts Council	45.025	323 M - FY04	400	-
Federal-State Partnership	Montana Publishing	45.129	28-1-4	6,000	-
Federal-State Partnership	Arizona Humanities	45.129	GG49-4367-2005	4,025	-
Federal-State Partnership	Montana Committee for the Arts	45.129	27110	6,000	-
Subtotal CFDA 45.129				<u>16,025</u>	
Office of Preservation		45.149	PA2380301	32,539	-
Humanities Public Programs		45.164	GP5006203	36,749	-
Institute of Museum Services		45.301	NL1002501	48,117	-
Leadership Grants	MSU: Quilt Index National Leadership	45.312		5,679	-
Leadership Grants	Greater Western Library	45.312	LG-03-0113-03	2,884	-
Subtotal CFDA 45.312				<u>8,563</u>	
45 Agency Total				<u>147,855</u>	
<b>47 National Science Foundation:</b>					
NSF Engineering	AAAS Policy Fellowship	47.041		71,105	-

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NSF Engineering		47.041	548501	\$ 38,500	\$ -
Subtotal CFDA 47.041				<u>109,605</u>	
NSF Mathematical and Physical		47.049	354008	<u>90,583</u>	-
NSF Geosciences		47.050	OISE-0522728	6,416	-
NSF Geosciences		47.050	507631	56,145	-
Subtotal CFDA 47.050				<u>62,560</u>	
NSF Biological Sciences		47.074	97019	19,373	-
NSF Biological Sciences		47.074	342189	142,644	125,601
NSF Biological Sciences		47.074	500767	62,660	-
Subtotal CFDA 47.074				<u>224,676</u>	
NSF Social and Behavioral Sciences		47.075	123669	2,200	498
NSF Education and Human Resources	Omaha Public Schools	47.076		41,623	-
NSF Education and Human Resources		47.076	336462	429,221	120,391
NSF Education and Human Resources		47.076	DUE-0313691	323,664	-
NSF Education and Human Resources		47.076	DUE-0411164	7,631	-
NSF Education and Human Resources		47.076	86358	47,160	-
NSF Education and Human Resources		47.076	229294	702,219	-
NSF Education and Human Resources		47.076	338482	146,475	-
NSF Education and Human Resources		47.076	422507	67,190	-
NSF Education and Human Resources		47.076	548501	36,723	-
Subtotal CFDA 47.076				<u>1,801,906</u>	
Polar Programs		47.078	533082	<u>18,674</u>	-
47 Agency Total				<u>2,310,206</u>	
<b>59 Small Business Administration:</b>					
Small Business Development		59.037	4-603001-Z-0028-24A1	44,923	10,000
Small Business Development		59.037	5-603001-Z-0028-25	307,295	86,235
Small Business Development		59.037	5-603001-Z-0028-2501	22,706	20,000
Small Business Development		59.037	6-603001-Z-0028-26	237,090	23,843
59 Agency Total				<u>612,013</u>	
<b>64 Veterans Administration:</b>					
Sharing Specialized Medical Services		64.018	V636P-2065	50,572	-
<b>66 Environmental Protection Agency:</b>					
Environmental Protection Agency	Nebr. Dpt. of Health and Human Services	66		2,692	-
Environmental Protection Agency	Prairie Land Resource	66		39,293	-
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66		29,103	-
Environmental Protection Agency	Lower Platte North Natural Resources District	66	10200203110	17,091	-
Environmental Protection Agency	National Fish and Wildlife	66	2004-0017-031	9,978	-
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66	56-0254	25,088	-
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66	56-0423	32,468	-
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66	FP91653401	8,630	-
Environmental Protection Agency	Nebr. Dpt. of Environmental Quality	66	NP98750801-0	32,853	-
				<u>197,196</u>	
State Indoor Radon Grants	Nebr. Dpt. of Health and Human Services	66.032		3,681	-
EPA Surveys Studies Investigations	Nebr. Dpt. of Environmental Quality	66.436		44,952	-
Greater Research Opportunities		66.513	MA-91636301-0	10,546	-
Surveys Studies and Investigations		66.606	X9-83114701	111,696	-
Pollution Prevention Programs		66.708	NP-98733901	85,266	-
Pollution Prevention Programs	Nebr. Dpt. of Environmental Quality	66.708	NP98760701	63,181	-
Pollution Prevention Programs	Nebr. Dpt. of Environmental Quality	66.708	SP-0405	15,151	-
Subtotal CFDA 66.708				<u>163,599</u>	
Pesticide Environmental Stewardship		66.714	PE-98773001-0	8,352	-
Source Reduction Assistance		66.717	X9-98737501-0	19,367	5,263
66 Agency Total				<u>559,389</u>	
<b>81 Department of Energy:</b>					
Department of Energy	Nebraska Department of Energy	81	04/05-013	13,820	-
Renewable Energy Research	Nat'l Assoc. State Land Grant Universities	81.087		3,136	-
Renewable Energy Research	Nat'l Assoc. State Land Grant Universities	81.087		700	-
Subtotal CFDA 81.087				<u>3,836</u>	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
81 Agency Total				\$ 17,656	
<b>84 Department of Education:</b>					
Department of Education	Nebr. Coord. Comm Postsecondary Education	84		1,540	-
Department of Education	Nebraska Department of Education	84		28,384	-
Department of Education		84	B299B050062	163,112	1,898
Department of Education	University of Kansas	84	FY2001015	41,570	-
				<u>234,606</u>	
<b>Special Education Cluster:</b>					
Special Education-State	Educational Service Unit # 3	84.027	2005-187	2,631	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B1-05	1,226	-
Special Education-State	Nebraska Department of Education	84.027	9428102481B1205	2,924	-
Special Education-State	Nebraska Department of Education	84.027	9428102481B2006	35,486	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B2-06	34,247	-
Special Education-State	Nebraska Department of Education	84.027	9428102481B2206	3,307	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B4-05	90,154	-
Special Education-State	Nebraska Department of Education	84.027	9428102481B505	31,739	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-2B17-06	2,201	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-4B10-06	9,132	-
Special Education-State	Nebraska Department of Education	84.027	9428102484B1105	5,175	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-4B12-05	6,402	-
Special Education-State	Nebraska Department of Education	84.027	9428102486B5-06	94,860	-
Special Education-State	Nebraska Department of Education	84.027	9428102486B605	28,051	-
Special Education-State	Nebraska Department of Education	84.027	94-2810-248-6B7-05	3,762	-
Special Education-State	Nebraska Department of Education	84.027	9428102486B706	1,807	-
Subtotal Special Education Cluster				<u>353,102</u>	
Perkins Loan Program		84.037		112,250	-
Vocational Education-State	Nebraska Department of Education	84.048	0647210000948000ACR	118,254	-
Vocational Education-State	Nebraska Department of Education	84.048	94800003ACRN05	12	-
Subtotal CFDA 84.048				<u>118,267</u>	
Education State Student Incentive	Nebraska Department of Education	84.069		43,435	-
Education State Student Incentive	Nebr. Coord. Comm Postsecondary Education	84.069		57,624	-
Subtotal CFDA 84.069				<u>101,059</u>	
Improvement of Postsecondary Education	Nebraska Department of Education	84.116		46,242	-
Improvement of Postsecondary Education	Iowa State University	84.116	432401 P116J010012	902	-
Improvement of Postsecondary Education	University of Arkansas Medical Science Center	84.116	ARIA 14269	13,999	-
Improvement of Postsecondary Education	University of Arkansas Medical Science Center	84.116	ARIA 28956	228,649	-
Improvement of Postsecondary Education	Duke University Medical College	84.116	C000069823	8,001	-
Improvement of Postsecondary Education	University of Missouri	84.116	C000102203	8,901	-
Improvement of Postsecondary Education		84.116	P116M0300130	69,718	-
Improvement of Postsecondary Education		84.116	P116N0200040	55,690	38,320
Improvement of Postsecondary Education		84.116	P116Z0500280	41,405	-
Improvement of Postsecondary Education		84.116	P116Z050302	119,051	-
Subtotal CFDA 84.116				<u>592,559</u>	
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C1-05	4,157	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C4-05	54,326	14,425
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C4-06	104,033	14,350
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	9460012481C106	25,323	-
Subtotal CFDA 84.181				<u>187,840</u>	
Safe and Drug Free Schools	Westside Community Schools	84.184		5,879	-
Safe and Drug Free Schools	Omaha Public Schools	84.184		45,250	-
Safe and Drug Free Schools	Omaha Public Schools	84.184		14,641	-
Safe and Drug Free Schools		84.184	Q184H0300320	469	-
Safe and Drug Free Schools		84.184	Q184N050025	40,241	-
Subtotal CFDA 84.184				<u>106,481</u>	
Bilingual Education		84.195	T195B010067-03	7,773	-
Bilingual Education		84.195	T195B010067-04	56,177	-
Bilingual Education		84.195	T195E9900300	70,555	-
Bilingual Education		84.195	T195N0200460	418,182	99,614
Subtotal CFDA 84.195				<u>552,688</u>	
Department of Education	Nebraska Department of Education	84.215	948000341CHRED05	14,404	-
Department of Education	Nebraska Department of Education	84.215	995507CHED06	18,059	-
Department of Education		84.215	R215K020126	6,166	-

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Department of Education	Omaha Public Schools	84.215	U215X030091	\$ 101,458	\$ -
Department of Education	Millard Public Schools	84.215	U215X040188	95,974	-
Department of Education	Omaha Public Schools	84.215	U215X050214	759	-
Subtotal CFDA 84.215				<u>236,821</u>	
Eisenhower Professional Development	Nebr. Coord. Comm Postsecondary Education	84.281		1	-
International Education Exchange	Nebr. Coord. Comm Postsecondary Education	84.304		1,468	-
Special Education Children with Disease	Nebraska Department of Education	84.323	941060248SIG105	19,430	-
Special Education Research and Training		84.324	H324T0100220	15,295	-
Personnel Preparation		84.325	H325A0100280	150,325	-
Personnel Preparation		84.325	H325D0100160	44,565	-
Personnel Preparation		84.325	H325D030050	151,890	19,378
Personnel Preparation		84.325	H325D040020	99,463	-
Personnel Preparation		84.325	H325D040023	151,137	-
Personnel Preparation		84.325	H325H0100880	157,663	-
Personnel Preparation		84.325	H325H0300480	122,179	-
Personnel Preparation		84.325	H325H040073	186,969	-
Personnel Preparation		84.325	H325K0511510	24,917	-
Personnel Preparation		84.325	S359B040098	559,042	384,754
Subtotal CFDA 84.325				<u>1,648,153</u>	
Demonstration Proj. Students with Disabilities		84.333	P333A0200200	196,716	-
Child Care Access		84.335	P335A0200560	58,803	-
Teacher Quality Enhancement	Nebraska Department of Education	84.336		32,929	-
Early Childhood Educator Professional Devel.		84.349	S349A040089	642,910	-
Transition to Teaching	Nebraska Department of Education	84.350	948000-10TTT1-04	7,500	-
Transition to Teaching	Nebraska Department of Education	84.350	948000-10TTT1-05	31,930	-
Transition to Teaching	Nebraska Department of Education	84.350	948000-10TTT1-06	46,148	-
Subtotal CFDA 84.350				<u>85,577</u>	
Mathematics and Science Partners	Mathematics and Science Partners	84.366	000010-16-MSP-06	37,669	13,427
Improving Teacher Quality Grants	Nebr. Coord. Comm Postsecondary Education	84.367		1,000	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367		8,034	-
Improving Teacher Quality Grants	Nebr. Coord. Comm Postsecondary Education	84.367	S367B030024	95,007	15,961
Subtotal CFDA 84.367				<u>104,041</u>	
National Writing Project	Nebraska Department of Education	84.928	92NE02	51,837	4,150
84 Agency Total				<u>5,490,499</u>	
<b>93 Department of Health &amp; Human Services:</b>					
Department of Health & Human Services	Nebr. Dpt. of Health and Human Services	93		55,056	-
Department of Health & Human Services	Nebr. Dpt. of Health and Human Services	93		23,170	-
Department of Health & Human Services	Nebr. Dpt. of Health and Human Services	93		319	-
Department of Health & Human Services	Nebr. Dpt. of Health and Human Services	93	0g0401ne1401	2,071,828	-
Department of Health & Human Services	Nebr. Supreme Court	93	G9701INESCIP	157,137	-
				<u>2,307,511</u>	
Maternal and Childrens Health	Childrens Mercy Hospital	93.110	2 H30 MC00040-06	27,980	-
Maternal and Childrens Health		93.110	2 T73 MC00023-14	2,554	-
Maternal and Childrens Health		93.110	2 T73 MC00023-15	421,523	5,511
Maternal and Childrens Health		93.110	G97MC04442-01	396,778	-
Subtotal CFDA 93.110				<u>848,835</u>	
Acquired Immunodeficiency		93.118	04RWDRP28	36,378	-
Technical & Non-Financial Assist. to Hlth Ctrs		93.129	HSSH230200432011C	156,342	18,501
CDC Injury Prevention	CDC Injury Prevention	93.136	U17/CCU714031-07	8,696	-
AIDS Education and Training Centers	University of Colorado	93.145	2 H4A HA00064-04	148,208	10,603
AIDS Education and Training Centers	University of Colorado	93.145	5 H4A HA00064-03	19,490	12,258
Subtotal CFDA 93.145				<u>167,698</u>	
Allied Health Project		93.191	2 D37 HP00825-05	110,973	-
Allied Health Project		93.191	5 D37 HP03152-02-00	189,691	-
Allied Health Project		93.191	5 D40 HP02597-02	185,753	-
Allied Health Project		93.191	5 D40 HP02597-03	11,351	-
Allied Health Project		93.191	D37HP03152A0	62	-
Subtotal CFDA 93.191				<u>497,830</u>	



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Rural Telemedicine Grants		93.211	1 D1BTH01052-01	\$ 226,340	\$ -
Family Planning Services	Nebr. Dpt. of Health and Human Services	93.217		101,519	-
Development & Coordination Health Services	University of North Dakota	93.223	1 U56RH05539-01-00	14,056	-
Development & Coordination Health Services	University of North Dakota	93.223	448	4,038	-
Subtotal CFDA 93.223				18,094	
Health Services Research	Johns Hopkins University	93.226	PO 8301-40719-6	20,429	-
Health Services Research	Nebraska Emergency Management	93.226	U90CCU716975-04	182,076	-
Subtotal CFDA 93.226				202,505	
Advanced Education Nursing Grants		93.247	1 D09 HP00535-01	118	-
Advanced Education Nursing Grants		93.247	1 D09 HP00535-03	259,411	-
Advanced Education Nursing Grants		93.247	5 D09 HP00049-05	79,774	-
Subtotal CFDA 93.247				339,304	
Public Health Training Centers		93.249	1 K01 HP00114-01	9,451	-
Public Health Training Centers		93.249	5 K01 HP00114-02	44,671	-
Subtotal CFDA 93.249				54,122	
Alcohol NSRA for Research		93.272	5 T32 AA07582-05	265,572	-
National Institute of Mental Health		93.281	5 K01 MH068214-04	133,616	-
National Institute of Mental Health		93.281	5 K01 MH068214-05	15,927	-
Subtotal CFDA 93.281				149,543	
Mental Health National Research		93.282	08TMH070321A	233,433	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		914	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		1,499	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		1,468	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		4,900	-
Center for Disease Control	Region III Behavioral	93.283		2,636	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283		35,018	-
Center for Disease Control	Nebraska Bioterrorism Center	93.283		28,874	-
Center for Disease Control		93.283	090CCC724058	5,000	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283	2 U3R MC00025-02	955,590	25,955
Center for Disease Control		93.283	H13/CCH724661-01-1	30,000	-
Center for Disease Control	University of Iowa	93.283	PO4000531462	50,000	-
Center for Disease Control	ATPM	93.283	TS-1337	107,421	-
Center for Disease Control	ATPM	93.283	TS-1352	91,018	-
Center for Disease Control	ATPM	93.283	TS-995	62,363	-
Center for Disease Control	Childrens Mercy Hospital	93.283	U27 CCU719050-06	23,714	-
Center for Disease Control	Nebr. Dpt. of Health and Human Services	93.283	U90 CCU716975-05	229,230	-
Center for Disease Control		93.283	U90 CCU724201-01	452,321	-
Subtotal CFDA 93.283				2,081,965	
Professional Nurse Trainee		93.358	2 A10 HP 00056-06	81,532	-
Nurse Training Improvement		93.359	1 D11 HP 031117-01	13,504	-
Nurse Training Improvement		93.359	5 D11 HP031117-02	363,484	-
Subtotal CFDA 93.359				376,988	
Nursing Research		93.361	1 F31 NR08969-01	16,071	-
Nursing Research		93.361	2 F31 NR08969-02	20,792	-
Subtotal CFDA 93.361				36,863	
Research Infrastructure	American Physiological	93.389		500	-
Research Infrastructure		93.389	08C6RR16544A	127,442	-
Research Infrastructure		93.389	1 R25 RR022707-01	119,162	20,000
Subtotal CFDA 93.389				247,105	
Cancer Research Manpower		93.398	5 T32 CA09476-16	267,219	-
Cancer Research Manpower		93.398	5 T32 CA09476-17	51,816	-
Subtotal CFDA 93.398				319,035	
Temporary Assistance Needy Families	Nebr. Dpt. of Health and Human Services	93.558	8180	656,439	-
Community Service Block Grant	NCAA	93.570		16,074	-
Community Service Block Grant	NCAA	93.570	NYSFP 06-029	34,112	-
Subtotal CFDA 93.570				50,186	
Childcare Development Grant	Nebr. Dpt. of Health and Human Services	93.596		24,042	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Admin. on Development Disabilities		93.632	90DD0533-04	\$ 499,950	\$ -
Child Welfare Services State Grants	Nebr. Dpt. of Health and Human Services	93.645	18-P-91568/7-01	124,600	7,020
Social Services Research	Iowa State University	93.647		15,274	-
Social Services Research		93.647	0G90EJ001002	24,659	20,825
Social Services Research		93.647	0G90EJ001003	444,760	210,025
Subtotal CFDA 93.647				<u>484,693</u>	
Social Services Research	Nebr. Dpt. of Health and Human Services	93.667		52,600	-
<b>Medicaid Cluster:</b>					
Medical Assistance Program	Nebr. Dpt. of Health and Human Services	93.778	11-P-92578/7-01	82,391	-
Medical Assistance Program	Nebr. Dpt. of Health and Human Services	93.778	HHS #924	134,929	-
Subtotal Medicaid Cluster				<u>217,320</u>	
Centers for Medicare and Medicaid	Nebr. Dpt. of Health and Human Services	93.779	11-P-92081/7-01	43,251	-
Basic Core Area Health Education		93.824	2 U76 HP 00592-04	311,345	250,212
Basic Core Area Health Education		93.824	5 U76 HP 00592-05	1,253,081	1,008,160
Subtotal CFDA 93.824				<u>1,564,427</u>	
Clinical Research		93.853	5 T32 NS007488-03	1,445	-
Clinical Research		93.853	5 T32 NS007488-04	246,323	-
Subtotal CFDA 93.853				<u>247,768</u>	
Pharmacological Sciences		93.859	1 R25 GM074089-01	117,509	25,174
Pharmacological Sciences		93.859	5 R25 GM074089-02	40,004	7,578
Subtotal CFDA 93.859				<u>157,513</u>	
Medical Library Assistance	University of Utah	93.879		13,474	-
Medical Library Assistance	University of Utah	93.879	N01 LM-1-3514	108,572	-
Medical Library Assistance	University of Iowa	93.879	PO 1000530731	16,202	-
Subtotal CFDA 93.879				<u>138,248</u>	
Health Care and Other Facilities		93.887	4 C76 HF00633-01-02	72,966	-
National Bioterrorism Hospital Preparedness	Oklahoma Department of Health	93.889		30,274	-
Predoctorial Training in Faculty		93.896	5 D16 HP00122-03	54,047	-
Rural Health Services Outreach		93.912	1 D1DHP04117-01-00	155,656	-
Rural Health Grants	Nebr. Dpt. of Health and Human Services	93.913		9,227	-
Rural Health Grants	Nebr. Dpt. of Health and Human Services	93.913	14680-04	8,994	-
Subtotal CFDA 93.913				<u>18,221</u>	
HIV Care Formula Grants	Nebr. Dpt. of Health and Human Services	93.917		237,457	-
HIV Care Formula Grants	Nebr. Dpt. of Health and Human Services	93.917		1,219,096	-
Subtotal CFDA 93.917				<u>1,456,553</u>	
HIV Planning Grants		93.918	5 H76 HA00529-06	273,528	49,015
HIV Planning Grants		93.918	5 H76 HA00529-07	212,099	-
Subtotal CFDA 93.918				<u>485,627</u>	
Healthy Start Initiative	Douglas County	93.926		51,914	-
HIV Prevention Activities	Nebr. Dpt. of Health and Human Services	93.940		571	-
Epidemiologic Research Studies	Nebr. Dpt. of Health and Human Services	93.943		835	-
Epidemiologic Research Studies	Nebr. Dpt. of Health and Human Services	93.943		128	-
Epidemiologic Research Studies	Nebr. Dpt. of Health and Human Services	93.943		1,339	-
Epidemiologic Research Studies	Nebr. Dpt. of Health and Human Services	93.943	U62/CCU723301	1,681	-
Subtotal CFDA 93.943				<u>3,984</u>	
COOP Safe Mother and Infant Health		93.946	U65 CCU724969-01	318,681	-
Department of Health and Human Services	Mental Health Region 6	93.959		1,043,117	-
Training of Health Professionals		93.969	1 D31 HP03134-01	15,826	12,483
Training of Health Professionals		93.969	5 D31 HP03134-02	349,946	44,332
Subtotal CFDA 93.969				<u>365,773</u>	
Disabilities Prevention		93.984	5 D12 HP00120-03	10,205	-
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994		\$ 4,967	\$ -
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994		76,565	-
Maternal and Child Health Services	Omaha Healthy Start	93.994		5,552	-
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994		192,736	-
Maternal and Child Health Services	Hope Medical Outreach	93.994	MCH-03-40A	26,452	-
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994	MCH-05-125A	116,357	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenses
Maternal and Child Health Services	Nebr. Dpt. of Health and Human Services	93.994	MCH-06-08	\$ 83,737	\$ -
Subtotal CFDA 93.994				<u>506,367</u>	
Bioterrorism Training and Curriculum		93.996	2 T01HP01447-03-00	119,244	7,703
Bioterrorism Training and Curriculum	Nebr. Dpt. of Health and Human Services	93.996	2 U3R MC00025-02	327,669	44,244
Bioterrorism Training and Curriculum		93.996	5 T01 HP01447-02-00	102,780	-
Bioterrorism Training and Curriculum	Nebr. Dpt. of Health and Human Services	93.996	BT 47793006	119,160	51,498
Subtotal CFDA 93.996				<u>668,853</u>	
93 Agency Total				<u>18,261,052</u>	
<b>94 Corporation for Nat'l &amp; Community Service:</b>					
Corporation for National Service		94.005	03LHHNE0001	400,567	256,733
Corporation for National Service	Nebr. Dpt. of Health and Human Services	94.005	6-H95RH-00119-14	220	-
Subtotal CFDA 94.005				<u>400,787</u>	
Learn and Serve AM-Americorp	Lincoln Action Program	94.006		1,906	-
Learn and Serve AM-Americorp	Council of the Great City Schools	94.006		129,023	-
Learn and Serve AM-Americorp	AMERICORPS	94.006	03AFHNE0010005	112,972	-
Learn and Serve AM-Americorp	Council of the Great City Schools	94.006	04NDHDC002	9,841	-
Subtotal CFDA 94.006				<u>253,743</u>	
Corp. for Nat'l Service Plnng and Prg Devel.	Nebraska Volunteer Service Commission	94.007	03ESHNE0010001	2,653	-
94 Agency Total				<u>657,183</u>	
<b>97 Department of Homeland Security:</b>					
<b>Homeland Security Cluster:</b>					
State Domestic Preparedness	Nebraska Emergency Management	97.004	2004-GE-T4-0048	217,743	12,674
Homeland Security Grants	Nebraska Emergency Management	97.067	2005-GE-T5-0020	74,212	-
Subtotal Homeland Security Cluster				<u>291,955</u>	
Assistance to Firefighters		97.044	EMW-2005-FP-01255	4,574	-
Crises Counseling	Nebr. Dpt. of Health and Human Services	97.032	HHSBH06CC2	46,591	-
97 Agency Total				<u>343,120</u>	
<b>98 Agency for International Development:</b>					
Agency for International Development		98.001	656G00000005000	31,230	-
<b>Other:</b>					
Council of Economic Development				107,140	-
Peace Corps			PC048091	1,232	-
Peace Corps			PC058054	13,088	-
Agency Total				<u>121,461</u>	
Total Other				<u>\$ 45,103,039</u>	
Total Expenditures of Federal Awards				<u>\$ 273,847,542</u>	

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

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

**NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2006**

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**A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Basis of Presentation* – The purpose of the accompanying Supplemental Schedule of Expenditures of Federal Awards (the Schedule) is to present a detail of all programs classified by federal grantor agency expended by the University of Nebraska (the University) for the year ended June 30, 2006. For the purpose of the Schedule, federal awards have been classified into two types:

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

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

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

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

*Total Federal Awards* - Expenditures for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in the U.S. Office of Management and Budget (OMB) Circular A-21, *Cost Principles for Educational Institutions*. 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.

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

**NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2006**

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**B. STUDENT FINANCIAL AID LOAN PROGRAMS**

The University administers the following federally funded student loan programs:

	<b>CFDA Number</b>	<b>Outstanding Balances at June 30, 2006</b>	<b>Disbursements for the Year Ended June 30, 2006</b>
Federal Perkins Loan Program	84.038	\$ 30,131,264	\$ 6,421,273
Nursing Student Loan Program	93.364	468,886	126,350
Health Profession Student Loan Programs	93.342	5,051,284	857,466

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, 2006 totaled \$87,000,811. 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 (\$61,032,074) is included in the Schedule.



**KPMG LLP**

Suite 1501  
Two Central Park Plaza  
Omaha, NE 68102

Suite 1600  
233 South 13<sup>th</sup> Street  
Lincoln, NE 68508-2041

**Independent Auditors' Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters Based on  
an Audit of Financial Statements Performed in Accordance with  
*Government Auditing Standards***

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

We have audited the financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (the University) (a component unit of the State of Nebraska) as of and for the year ended June 30, 2006, which collectively comprise the University's basic financial statements as listed in the table of contents, and have issued our report thereon dated November 17, 2006. Our report includes a reference to the report of 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 financial statements of the University of Nebraska Foundation were not audited in accordance with *Government Auditing Standards*.

Our consideration of internal control over financial reporting and our test of compliance with certain provisions of laws, regulations, contracts, and grants, and other matters did not include the entities audited by the other auditors referred to in the previous paragraph.

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the University's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a 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 internal control over financial reporting and its operation that we consider to be material weaknesses.

**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, non-compliance 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 non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of the University in a separate letter dated November 17, 2006.

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.

KPMG LLP

Lincoln, Nebraska  
November 17, 2006



**KPMG LLP**

Suite 1501  
Two Central Park Plaza  
Omaha, NE 68102

Suite 1600  
233 South 13<sup>th</sup> Street  
Lincoln, NE 68508-2041

**Independent Auditors' Report on Compliance with Requirements  
Applicable to each Major Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133**

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) (a component unit of the State of Nebraska) 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, 2006. 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 Nonprofit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance 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 consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the University's compliance with those requirements.

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, 2006. However, the results of our auditing procedures disclosed instances of non-compliance with those requirements, which is 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 #06-01, #06-02 and #06-03.



### *Internal Control over Compliance*

The management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with 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 the internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operations that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention related to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items #06-01, #06-02 and #06-03.

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 non-compliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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.

KPMG LLP

Lincoln, Nebraska  
November 17, 2006

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2006**

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**Part I: Summary of Auditors' Results:**

- (a) The type of report issued on the basic financial statements: *Unqualified opinion*
- (b) Reportable conditions in internal control over financial reporting: *None reported*  
Material weaknesses in internal control over financial reporting: *No*
- (c) Non-compliance which is material to the basic financial statements: *No*
- (d) Reportable conditions in internal control over compliance: *Yes*  
Material weaknesses in internal control over compliance: *No*
- (e) The type of report issued on compliance for the major programs: *Unqualified*
- (f) Any audit findings which are required to be reported under Section 510(a) of OMB Circular A-133: *Yes*
- (g) Major programs: *Research and Development Cluster*
- (h) Dollar threshold used to distinguish between Type A and Type B programs: *\$3,000,000*
- (i) Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133: *Yes*

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

None.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2006**

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

<b>Finding 06-01:</b>	Reporting
<b>Federal Agency:</b>	Various (This finding is specifically related to U.S. Department of Agriculture)
<b>Program:</b>	Research and Development Cluster
<b>CFDA#:</b>	Various (This finding is specifically related to 10.001)
<b>Award number:</b>	Various (This finding is specifically related to 58-5438-3-327)
<b>Award Year:</b>	2004 – 2005
<b>Statutory Requirement:</b>	The University is required to submit an annual SF 269A, <i>Financial Status Report</i> , (FSR) within 90 days following the end of the award year.
<b>Condition:</b>	Errors were identified on the report submitted by the University of Nebraska at Lincoln (UNL) for the 2004 – 2005 award year. The Recipient Share of Outlays for This Period and Cumulative Outlays were reported as \$1,995,485 and \$3,899,122. These amounts should have been \$1,950,325 and \$3,808,962, respectively. The amounts reported represented personnel costs for the 2004 – 2005 award and non-personnel costs incurred during the 2003 – 2004 award year instead of the 2004 – 2005 award year.
<b>Questioned Costs:</b>	None.
<b>Context:</b>	One of seven reports tested had an error.
<b>Effect:</b>	An inaccurate FSR was submitted to the U.S. Department of Agriculture.
<b>Cause:</b>	Controls in place did not detect the error.
<b>Recommendation:</b>	We recommend the University resubmit the report with corrections and consider implementing additional controls to ensure that all amounts reported on the FSR are accurate.
<b>Management's Corrective Action Plan:</b>	The amended report was prepared and sent to the sponsor on October 30, 2006. All specialists have been reminded to watch for clerical errors such as this one and to double-check the bottom-line for an accurate total.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2006**

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**Anticipated Completion Date:** October 30, 2006

**Contact:** Jeanne Wicks  
Director of Post-Award Administration

**Finding 06-02:** Cash Management

**Federal Agency:** Various (This finding specifically relates to U.S. Army)

**Program:** Research and Development Cluster

**CFDA#:** Various (This finding specifically relates to 12.420)

**Award number:** Various (This finding specifically relates to W81XWH041910 and DAMD17-03-1-0229)

**Award Year:** 2005 – 2006

**Statutory Requirement:** Interest earned on advances by grantees and subgrantees is required to be submitted annually (grant agreement).

**Condition:** The University (UNMC) received advances from the U.S. Army and did not monitor the interest earned on funds and did not submit any interest to the appropriate federal agency.

**Questioned Costs:** \$35,000 (#12.420)/Unknown for all other advance programs.

**Context:** Interest is not calculated for any advance programs.

**Effect:** Non-compliance with cash management requirements.

**Cause:** No process in place to ensure interest earned on advanced funds is returned to the federal agency.

**Recommendation:** We recommend the University implement formal procedures to ensure interest earned on federal funds is monitored and submitted to the appropriate federal agency on a timely basis.

**Management's Corrective Action Plan:** UNMC has implemented a formal review and identification procedure to ensure any interest due on advances received from federal agencies is remitted to the funding agencies on timely basis.

**Anticipated Completion Date:** February 20, 2007

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2006**

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**Contact:** Stewart Abelbeck  
Sponsored Programs Accounting Manager

**Finding 06-03:** Reporting

**Federal Agency:** Various (This finding specifically relates to National Institute of Health)

**Program:** Research and Development Cluster

**CFDA#:** Various (This finding specifically relates to 93.389 and 93.394)

**Award number:** Various (This finding specifically relates to 5P09RR016469-5 and 1U01CA114778-1)

**Award Year:** 2005 – 2006

**Statutory Requirement:** The University (UNMC) is required to submit an annual SF-269 *Financial Status Report* (FSR), no longer than 90 calendar days following the end of the award year for annual and final reports (45CFR74.52).

**Condition:** The annual FSR submitted for award number 5P09RR016469-5 indicated the reporting period was for July 1, 2005 – April 30, 2006, and the report indicated it was prepared on the cash basis and was marked final in error. The amounts reported for This Period and Cumulative were as of October 26, 2006. Although the total was accurate, the amounts paid after April 30, 2006 should have been reported as unliquidated obligations. An additional FSR was selected (award 1U01CA114778-1). The reporting period indicated on the submitted FSR was September 2005 – May 2006, and the report indicated it was prepared on the cash basis. The amounts reported for This Period and Cumulative were as of August 22, 2006. Again, the amounts paid after May 2006 should have been reported as unliquidated obligations.

**Questioned Costs:** None.

**Context:** Two of seven reports tested had errors.

**Effect:** Inaccurate FSRs were submitted to the National Institute of Health.

**Cause:** Controls in place did not detect the errors.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2006**

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**Recommendation:** We recommend the University implement additional controls to ensure that all amounts reported on the FSR are accurate.

**Management's Corrective Action Plan:** Management will discuss with the accountants, the requirements regarding accrual versus cash basis of accounting for the transactions included in the FSRs. Management will begin sample reviewing all FSR submissions before submission for accuracy. Future reporting periods will be referenced to the dates reports are due and the amounts reported will be reconciled to the general ledger to assure the reporting periods and amounts reported coincide and are accurate before the reports are submitted.

**Anticipated Completion Date:** February 20, 2007

**Contact:** Stewart Abelbeck  
Sponsored Programs Accounting Manager