

***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, 2010 and Independent Auditors' Reports

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**Issued on March 1, 2011**

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

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## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of the business-type activities and 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, 2010 and 2009, 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 consolidated financial statements of the University of Nebraska Foundation (the Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture. The Blended Component Units and the Obligations under the Master Trust Indenture represent 26 percent, 76 percent, 4 percent, and 21 percent, respectively, of the assets, liabilities, net assets, and revenues. Those financial statements, whose reports have been furnished to us, along with the Foundation report, which report appears herein, were audited by other auditors, and our opinion insofar as it relates to the discretely presented component unit financial statements of the Foundation, the Blended Component Units, and the Obligations under the Master Trust Indenture, is based solely on the reports of such other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska, as of June 30, 2010 and 2009, and the respective changes in financial position and cash flows, for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 17, 2010, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 considered in assessing the results of our audit.

The management's discussion and analysis on pages 4 through 17 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was 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*, and is not a required part of the basic financial statements. Such information 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 taken as a whole.

Lincoln, Nebraska  
December 17, 2010

Signed Original on File

Don Dunlap, CPA  
Assistant Deputy Auditor

DANA F. COLE & COMPANY, LLP  
CERTIFIED PUBLIC ACCOUNTANTS  
12480 O STREET, SUITE 500  
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**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, 2010 and 2009, 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, 2010 and 2009, 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  
September 20, 2010

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009 (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 years ended June 30, 2010 and 2009. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

The financial statements for the University of Nebraska include 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.

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

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Campus	Student Enrollment - Headcount				
	Fall Semester of Fiscal Year				
	2006	2007	2008	2009	2010
UNL	21,675	22,106	22,973	23,573	24,100
UNMC	2,995	3,067	3,128	3,189	3,237
UNO	14,093	13,906	14,156	14,213	14,620
UNK	6,445	6,468	6,478	6,543	6,650
Total	45,208	45,547	46,735	47,518	48,607

The fall semester (fiscal 2010) headcount enrollment was 48,607 students on the four campuses. This represents an increase of approximately 1,089 compared to the fall 2008 (fiscal 2009), a 2.3% increase, the fifth straight year of increases, and returns headcount enrollment to the highest level in a decade. The largest percent increase within the underlying demographics is graduate students (up 5%). Undergraduate students increased 1.6%, while professional students remained flat. The primary campus behind the increase was UNL who posted a gain of 2.2%. 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 increased by 496 to 12,256, representing 25% 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 11% and 16%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$23 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. Third, the University's cash reserves increased by \$2 million and UNMC Physicians, a blended entity, realized an increase in net assets of \$5 million. Fourth, Innovation Campus, formerly State Fair Park, valued at \$42 million was deeded to the University from the State of Nebraska. Lastly, the University reduced expenditures during the year to conserve State aided resources for the following biennium. Maintenance of a prudent level of reserves is a key to the long-term success of the University.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the higher education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. Work began on Scott Court, a new suite style student residence hall at UNO in May 2010. Construction was completed on Jorgensen Hall and the Jackie Gaughan Multicultural Center at UNL during the year, along with the renovation of the Whittier Building. A renovation

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of a student residence hall was completed at UNK. Construction of three Health Professions Futures structures was initiated at UNMC while renovation of the College of Dentistry building was completed. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC Series 2006 and Series 2009 Bonds.

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

The University marketed four new revenue bond issues under the Master Trust Indenture (MTI). The Student Fees and Facilities 2009B Bonds of \$10,680 were used to renovate the Abel-Sandoz dining center at the UNL campus. The UNL Parking 2009A and B Bonds of \$11,560 financed the construction of a new parking garage. The UNO Housing 2010A Bonds financed the purchase of University Village (formerly privately owned) located on campus. The UNO Housing 2010B Bonds financed the construction of Scott Court.

The UNFC issued two financings during fiscal 2010. The Deferred Maintenance Series 2009 Bonds of \$52,055 provide planned continuation financing for deferred maintenance projects. The UNMC OPPD Series 2010 Bonds of \$9,230 were used to prepare a certain property owned by UNMC for exchange with a property owned by the Omaha Public Power District (OPPD).

- **State appropriations.** State non-capital appropriations decreased by 1% in 2010 compared to 2009. The 2010 decrease followed a 5.6% increase in 2009 over 2008. The Board of Regents approved a modest tuition increase of 4%. This increase permitted the Board of Regents to provide an average salary and wage increase of 1.5% per year for faculty, administrators, and staff. The University will continue to work with the State with the hope of increasing investment, which will be deployed by management strategically while at the same time using such funding to keep college affordable. The 4% tuition increase compares to a 6% increase for 2009 and 2008.
- **Private grants and contracts.** Support from private sources increased to \$104 million in 2010, a level comparable to \$106 million in 2008, after declining to \$79 million in 2009. The decline in 2009 was attributed to general economic conditions. Revenues from the private sector are relied upon to fund University activities and greatly enhance academic pursuits and efforts devoted to research.
- **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 \$89 million in 2010 compared to \$51 million in 2009, and \$71 million in 2008. Even though capital gifts declined in 2009 compared to 2008, the University realized \$18 million more in 2010 compared to 2008. The largest of the gifts in 2010 included \$21 million from the Foundation for the UNO Mammel Hall project, \$10 million of donations relating to the UNMC Research Center for Excellence Towers, \$4 million for the UNMC Sorrel Center, and Innovation Campus deeded to the University.



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**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 are indicative of whether its financial health is improving or deteriorating.

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

Capital assets are presented net of accumulated depreciation.

Net assets are divided into three parts:

- Invested in Capital Assets Net of Related Debt. The University's total investment in capital assets less accumulated depreciation and outstanding bond obligations incurred to acquire, construct, or improve those assets.
- Restricted net assets:
  - Expendable: A fund externally restricted by creditors, grantors, or contributors and includes grant and research funds, student loan programs, funds for plant construction, and debt service on bond obligations.
  - Non-expendable: permanent endowments.
- Unrestricted Net Assets. Comprised of the University's investment in the joint venture of the Nebraska Medical Center (NMC) of \$253 million, quasi-endowments of \$35 million, and net assets of the healthcare blended entities of \$57 million, and net assets of the self insurance programs of \$106 million with the balance representing designated departmental balances, encumbrances, and working capital funds.

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

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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.

**Condensed Financial Statements and Analysis**

**Condensed Statements of Net Assets**

	June 30,		
	2010	2009	2008
<b>Assets</b>			
Current assets	\$ 873,947	\$ 777,946	\$ 657,630
Capital assets, net of accumulated depreciation	1,736,116	1,527,199	1,344,638
Other non-current assets	728,315	745,251	946,846
Total assets	<u>3,338,378</u>	<u>3,050,396</u>	<u>2,949,114</u>
<b>Liabilities and Net Assets</b>			
Current liabilities	337,994	339,004	313,940
Non-current liabilities	<u>692,872</u>	<u>630,750</u>	<u>602,606</u>
Total liabilities	<u>1,030,866</u>	<u>969,754</u>	<u>916,546</u>
Net assets:			
Invested in capital assets, net of related debt	955,142	863,298	841,385
Restricted for:			
Nonexpendable:			
Permanent endowment	169,722	156,480	216,338
Expendable:			
Externally restricted funds	127,938	120,448	150,669
Loan funds	43,935	43,946	44,009
Plant construction	125,575	103,398	43,462
Debt service	175,655	179,215	152,833
Unrestricted	709,545	613,857	583,872
Total net assets	<u>\$ 2,307,512</u>	<u>\$ 2,080,642</u>	<u>\$ 2,032,568</u>

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

	Years Ended June 30,		
	2010	2009	2008
Operating Revenues:			
Tuition and fees	\$ 258,559	\$ 245,630	\$ 224,585
Federal grants and contracts - restricted	221,133	190,661	176,023
State and local grants and contracts - restricted	33,650	31,884	29,793
Private grants and contracts - restricted	103,581	79,225	106,016
Sales and services of educational activities	73,609	71,040	68,705
Sales and services of health care entities	204,221	192,899	181,824
Sales and services of auxiliary operations	133,391	130,018	117,674
Sales and services of auxiliary segments	83,173	80,639	72,017
Other operating revenues	9,782	12,706	7,594
Total operating revenues	<u>1,121,099</u>	<u>1,034,702</u>	<u>984,231</u>
Operating Expenses:			
Salaries and wages	829,013	812,691	770,885
Benefits	214,826	210,594	185,481
Total compensation and benefits	<u>1,043,839</u>	<u>1,023,285</u>	<u>956,366</u>
Supplies and materials	231,900	243,746	231,572
Contractual services	113,097	101,792	95,893
Repairs and maintenance	76,050	49,898	41,552
Utilities	37,157	35,972	32,975
Communications	13,655	13,909	14,583
Depreciation	81,724	68,525	69,977
Scholarships and fellowships	58,702	50,442	65,969
Total operating expenses	<u>1,656,124</u>	<u>1,587,569</u>	<u>1,508,887</u>
Operating Loss	<u>(535,025)</u>	<u>(552,867)</u>	<u>(524,656)</u>
Non-operating Revenues (Expenses):			
State of Nebraska non-capital appropriations	496,963	501,794	475,098
Federal grants	35,746	23,486	22,548
Gifts	63,756	64,770	75,543
Investment income	18,396	21,908	50,599
Increase (decrease) in fair value of investments	33,452	(65,328)	(25,121)
Interest on bond obligations	(23,486)	(23,634)	(23,570)
Capitalized interest on bond obligations	4,118	2,553	549
Equity in joint venture	27,297	8,861	24,543
Loss on disposal of plant assets	(2,479)	(1,772)	(755)
Net non-operating revenues	<u>653,763</u>	<u>532,638</u>	<u>599,434</u>
Income (loss) before Other Revenues, Expenses, Gains or Losses	<u>118,738</u>	<u>(20,229)</u>	<u>74,778</u>
Other Revenues, Expenses, Gains or Losses:			
Capital grants and gifts	89,379	50,711	70,770
State of Nebraska capital appropriations	18,412	16,597	26,806
Private gifts and bequests for permanent endowments	341	995	1,431
Net other revenues, expenses, and gains or losses	<u>108,132</u>	<u>68,303</u>	<u>99,007</u>
Increase in net assets	226,870	48,074	173,785
Net Assets:			
Net assets, beginning of year	2,080,642	2,032,568	1,858,783
Net assets, end of year	<u>\$ 2,307,512</u>	<u>\$ 2,080,642</u>	<u>\$ 2,032,568</u>

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*Analysis of Financial Position.* Cash and cash equivalents represent the preponderance of current assets of the University. Cash and cash equivalents increased each year in 2010, 2009, and 2008 due to slightly higher yields gained on cash balances in the State investment pool and unexpended bond proceeds on hand.

Non-current assets of the University are dominated by the investment in capital assets. At June 30, 2010, total investment in capital assets was \$2.1 billion, yielding a net investment, after accumulated depreciation, of \$1.7 billion. The net increase in capital assets was \$209 million, consisting of net additions of \$291 million less depreciation of \$82 million. Among the more noteworthy increases were Mammel Hall at UNO at a cost of \$28 million, UNL's Jorgenson Hall at a cost of \$37 million, renovations of the Whittier Building and Keim Hall at a cost of \$20 million and \$12 million, respectively, at UNL, the UNO Health, Physical Education, and Recreation (HPER) Building for \$37 million, the Jackie Gaughan Multicultural Center at UNL for \$8 million, and Innovation Campus for \$42 million. Additions to construction work in progress for the deferred maintenance projects totaled \$43 million. A capital gift funded Mammel Hall, the Jorgenson Hall and Keim Hall projects were financed by the Deferred Maintenance Bonds, the HPER and Jackie Gaughan Multicultural Center projects were funded by Master Trust Indenture (MTI) revenue bond proceeds. The additions to deferred maintenance construction work in progress were financed by the UNFC Series 2006 Bonds proceeds.

Indebtedness grew by \$118 million (net of maturities) during fiscal year 2010 compared to \$78 million in 2009. The growth in 2010 is accounted for by the UNL Abel-Sandoz dining center, UNL Parking garage, UNO Housing University Village purchase, and the UNO Housing new student residence. UNFC financings added the UNMC OPPD Exchange Project and planned continuation financing for the Deferred Maintenance projects.

The unrestricted net assets of the University grew by 16% or \$96 million during the year to \$710 million. As discussed earlier, the growth is primarily attributable to the University's equity in the NMC joint venture, positive experiences in self insurance activities, and planned departmental and college savings.

*Analysis of Operations – Overview.* The University generated \$1,121 million of operating revenues during 2010, an increase of \$86 million over 2009, while operating expenses were \$1,656 million, up \$69 million over the prior year. These changes decreased the operating loss by \$18 million to \$535 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 \$38 million in 2010 compared to a similar "loss" of \$51 million in 2009. To management of the University, this consistent financial performance underscores the importance of continuing solid State support combined with modest tuition and increased grants and contract activity in fostering the success of the enterprise.

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The Nebraska Legislature provided \$497 million in non-capital appropriations for 2010, a decrease of \$5 million over 2009, but that followed a \$27 million increase from 2008 to 2009. Continued State investment is vital in helping the University to achieve its goals of accessibility and affordability. The University, in conjunction with the Foundation, generated non-operating and capital gifts of approximately \$153 million (includes Innovation Campus for \$42 million from the State of Nebraska) that, when combined with all other non-operating revenues and expenses including investment income of \$18 million, netted an overall increase in net assets of about \$227 million.

**Revenues.** The following chart depicts the revenues for 2010 and 2009 and the comparative changes that occurred between those years.

	2010		2009		2010-2009 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Tuition and fees	\$ 258,559	23%	\$ 245,630	24%	\$ 12,929	5%
Federal grants and contracts - restricted	221,133	20	190,661	18	30,472	16
State grants and contracts - restricted	33,650	3	31,884	3	1,766	6
Private grants and contracts - restricted	103,581	9	79,225	8	24,356	31
Sales and services of educational activities	73,609	7	71,040	7	2,569	4
Sales and services of health care entities	204,221	18	192,899	19	11,322	6
Sales and services of auxiliary operations	133,391	12	130,018	12	3,373	3
Sales and services of auxiliary segments	83,173	7	80,639	8	2,534	3
Other operating revenues	9,782	1	12,706	1	(2,924)	(23)
Total operating revenues	<u>\$ 1,121,099</u>	<u>100%</u>	<u>\$ 1,034,702</u>	<u>100%</u>	<u>\$ 86,397</u>	<u>8%</u>

The University's operating revenues increased in fiscal year 2010 by 8%, or \$86 million. Most of the revenue sources showed increases from the prior year. A three year comparison of revenues for the years 2010, 2009, and 2008 is presented on page 9.

- The largest increase in revenues was realized from Federal grants and contracts, which increased by 16% during 2010. The increase is attributed to additional funding from several agencies including the U.S. Department of Health and Human Services, the U.S. Department of Defense, the National Science Foundation, and ARRA stimulus funds from several agencies. This compares to an 8% increase during 2009.
- The second largest increase in revenue was realized from private grants and contracts which increased by 31% over 2009. This level of support is comparable to past experience and the \$106 million of revenue realized during 2008.
- The third largest increase in revenue was realized from tuition, which increased on a net basis by \$13 million for the 2010 year. The Board of Regents approved an increase in tuition of 4% which, when coupled with a 2.3% increase in enrollment, yielded the overall 5% increase.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

- An increase of 6% was realized from sales and services of health care entities, which increased by \$11 million dollars for the 2010 year. UNMC Physicians, a blended entity, experienced an 8% increase in growth from the expansion of its clinical programs and contributed \$11 million of the increase with the remainder of the overall increase contributed by the UNMC campus clinics.
- Sales and services of auxiliary operations increased because of revenues from newly constructed student residences, high occupancies in student residences, and a 5% increase in housing rates. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.
- Sales and services of educational activities increased 4%. This increase resulted from an increase in technology fees, increases in conference activities, and higher commodity prices for sale of agricultural products marketed by the Research Division of the Institute of Agriculture and Natural Resources.
- State and local grants and contracts increased by \$2 million in 2010 compared to 2009 contributing to a variety of education and training activities of the University. The increase was similar to the \$2 million increase realized in 2009 over 2008.

**Expenses.** The following chart shows the University's expenses for 2010 and 2009 and comparative changes that occurred between those years. A three year comparison of expenses for the years 2010, 2009, and 2008 is presented on page 9.

	2010		2009		2010-2009 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Compensation and benefits	\$ 1,043,839	63%	\$ 1,023,285	65%	\$ 20,554	2%
Supplies and materials	231,900	14	243,746	15	(11,846)	(5)
Contractual services	113,097	7	101,792	7	11,305	11
Repairs and maintenance	76,050	4	49,898	3	26,152	52
Utilities	37,157	2	35,972	2	1,185	3
Communications	13,655	1	13,909	1	(254)	(2)
Depreciation	81,724	5	68,525	4	13,199	19
Scholarships and fellowships	58,702	4	50,442	3	8,260	16
Total operating expenses	<u>\$ 1,656,124</u>	<u>100%</u>	<u>\$ 1,587,569</u>	<u>100%</u>	<u>\$ 68,555</u>	<u>4%</u>

Operating expenses were \$1,656 million for the 2010 fiscal year, an increase of 4% compared to 2009. Changes in the major expense classifications follow.

- Compensation and benefits increased by \$21 million in 2010 compared to 2009 and accounts for 30% of the total increase in expenses for the University. Faculty salaries and benefits increased an average of 1.5%. Additional amounts were expended for targeted areas including continued support for programs of excellence, funding for instructional workload salaries, research initiative programs, maintenance services for newly opened facilities, and intercampus development.

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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- Repairs and maintenance increased by 52%, reflecting continued upgrades to buildings and facilities to gain energy efficiencies, partially funded by ARRA energy efficiency grants, and to provide adequate space for patient clinics, research-related activities, and MTI obligated member student residences and food services.
- Utilities increased by \$1 million, fueled primarily by the use of newly occupied facilities including research space that has a higher utility consumption. These increases were mitigated by savings from energy conservation measures undertaken to reduce consumption, which included window replacements and other deferred maintenance projects.
- An 11% increase in contractual services is attributed to increases in sub-grantee awards, and a 48% increase in contractual payments to medical specialists by UNMC Physicians, a blended entity.
- Scholarships and fellowships grew by \$8 million, approximating tuition increases, which is an effort to maintain affordability.

***Non-Operating Revenues (Expenses).*** Net non-operating revenues increased during 2010 compared to 2009 by \$121 million. This change is primarily driven by the net result of a year-over-year increase in fair value of investments of \$99 million.

Thanks to vital support from the private sector and the Foundation, the University garnered non-capital and capital gifts during the year of \$64 million and \$89 million respectively. This compares to \$65 million and \$51 million during 2009. Non-capital gifts support scholarships to students and a variety of academic and research pursuits.

***Other Revenues, Expenses, Gains, or Losses.*** State of Nebraska capital appropriations increased in 2010 by \$2 million for a total of \$18 million. This compares to a decrease of \$10 million in 2009 and an increase of \$7 million in 2008. The capital appropriations in 2010 included a total of \$11 million for debt service on both the 2006 and 2009 Series of deferred maintenance bonds and \$7 million for fire and life safety projects.

### **Capital Assets**

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

- Construction of Jorgensen Hall was completed at a cost of \$37 million at UNL. Financing for this project came from UNFC Deferred Maintenance Bonds. The structure will house the Physics and Astronomy departments.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009 (UNAUDITED)**  
(Columnar Amounts in Thousands)

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- The renovation of Keim Hall at UNL was substantially completed at a cost of \$12 million. Keim Hall houses the Agronomy and Horticulture departments of the Institute of Agriculture and Natural Resources. The renovation was financed by the Deferred Maintenance Bonds.
- Work continued on several more deferred maintenance projects financed by the UNFC Deferred Maintenance Bonds, which included the completion of the UNMC College of Dentistry renovation at a cost of \$8 million. Revenues to repay the UNFC Deferred Maintenance Series 2006 and 2009 Bonds include capital appropriations from the Nebraska Legislature and designated matching tuition revenue approved by the Board of Regents.
- Renovation of the Whittier Building was completed at a cost of \$20 million, funded by private gifts and University funds. Whittier is home to several UNL research teams and the University Children's Center.
- The Jackie Gaughan Multicultural Center was completed for \$8 million financed by capital gifts and the UNL Student Fees and Facilities bond proceeds.
- The renovation of a student residence, Men's Hall, was completed at UNK at a cost of \$3 million. The renovation was financed by UNK Student Housing bonds issued under the MTI.
- The purchase of University Village, a privately owned student residence hall located at UNO, was financed by UNO Housing, Series 2010 Bonds, at a cost of \$16 million.
- Construction of Mammel Hall was essentially completed at a cost of \$28 million at UNO.
- The expansion and renovation of the UNO Health, Physical Education, and Recreation Building at UNO was completed at a total cost of \$37 million with \$21 million spent during 2010. Construction was financed by the UNO Student Facilities, Series 2008, under the MTI.
- 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.

**Debt Activity**

**Bond Financings.** The University marketed four new revenue bond financings during 2010 through the Master Trust Indenture (MTI).

- On September 9, 2009, the Board of Regents issued \$10,680 of Series 2009B Bonds (\$6,140 of revenue and \$4,540 of taxable revenue bonds [Build America Bonds]) (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds will be used to pay the costs of renovations,



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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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**(Columnar Amounts in Thousands)**

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remodeling, and repairs to the food preparation and dining facilities in the Abel-Sandoz Residence Hall Complex at the University of Nebraska-Lincoln, at a cost of approximately \$10 million.

- On November 4, 2009, the Board of Regents issued \$11,560 of Series 2009A Bonds (\$6,405 of revenue and \$5,155 of taxable revenue bonds [Build America Bonds]) (University of Nebraska-Lincoln Parking Project). The proceeds will be used to pay the costs of constructing approximately 1,100 spaces of parking consisting of a multi-level parking garage, together with incidental surface parking, located on the northwest corner of 19th and Vine Streets on the UNL city campus.
- On February 24, 2010, the Board of Regents issued \$17,230 of University of Nebraska at Omaha Student Housing Project Revenue Bonds, Series 2010. The proceeds were used to purchase a privately owned student residence facility, University Village, constructed in 1999. The facility consists of 12 three-story buildings each containing 12 four-bedroom apartments and a commons building for student amenities and support services. The cost of the facility was \$16,180.
- On May 26, 2010, the Board of Regents issued \$17,715 of University of Nebraska at Omaha Student Housing Project Revenue Bonds, Series 2010B. The proceeds will be used to acquire and construct an approximately 480 bed new student residence facility consisting of four three-story buildings with 30 units in each building. The project is being constructed pursuant to a ground lease/purchase agreement between the Board of Regents and the Suzanne and Walter Scott Foundation (Scott Foundation). The total cost of the project is approximately \$23.5 million. The Scott Foundation will transfer its interest in the Project to the Board of Regents on August 11, 2011.

The University of Nebraska Facilities Corporation issued two new bond financings during 2010.

- On December 8, 2009, the UNFC issued \$52,055 Deferred Maintenance Bonds, Series 2009. The bonds are planned continuation financing of deferred maintenance projects initiated and partially financed by the Series 2006 Bonds. Principal and interest payments will be paid from appropriations by the State of Nebraska and matched designated tuition revenues.
- On February 3, 2010, the UNFC issued \$9,230 of Series 2010 Bonds. The proceeds will be used to prepare a certain UNMC property for exchange with a property owned by the Omaha Public Power District. Principal and interest payments will come from lease payments received from UNMC.

The Board of Regents of the University of Nebraska Members of the Obligated Group under the MTI has bonds outstanding from the construction of student housing, parking, and student unions. The financial position of the MTI remains strong with operating income that provided a debt service ratio of 1.5 times for the year ended June 30, 2010, compared to 1.6 times for the year ended June 30, 2009, and 1.8 times for the year ended June 30, 2008. The debt service ratio required by the MTI covenants is 1.15 times.

**THE UNIVERSITY OF NEBRASKA**  
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**(Columnar Amounts in Thousands)**

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The UNFC met all debt service requirements during 2010. 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, the Sorrell Center project, and the Health Professionals Futures project. Funds from internal University Sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

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

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

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

The Legislature will enter its January 2011 session with a projected \$986 million dollar shortfall (projected revenues less expenses) for the 2011-2013 biennium, based on a November legislative report. The shortfall includes \$857 million of new spending, which is an average of 7.6% over the two years. Approximately 60% of the \$857 is to replace ARRA stimulus funds that went to K-12, Medicaid, and corrections. Another 19% and 10% of the new spending, respectively, is for School Aid and retirement contributions (defined benefit plans covering K-12 schools, state patrol and judges). Collectively, these three factors combine to account for \$745 million of the \$857 million. Another factor in the legislative debate is that the State currently has \$321 million in its "rainy day" fund, which could also be used to meet the foregoing challenge.

While the percentage of the state budget going to the University has decreased from 21% to 14% over the last twenty years, appropriations are still a vital part in allowing the University to meet its goals. The debate in the coming session will be very important in positioning the University to enjoy continued successes.

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.

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2010 and 2009 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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- 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, 2010 AND 2009**  
(Thousands)

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

	<b>2010</b>	<b>2009</b>
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 305,448	\$ 253,694
Cash and cash equivalents - restricted	191,570	204,668
Cash and cash equivalents held by trustee - restricted	54,917	52,639
Investments - restricted	123,921	94,666
Investments held by trustee - restricted	16,315	13,948
Accounts receivable and unbilled charges, net	156,673	134,617
Loans to students, net	4,695	4,160
Other current assets	20,408	19,554
Total current assets	<u>873,947</u>	<u>777,946</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	3,462	39
Cash and cash equivalents held by trustee - restricted	139,218	149,414
Investments - restricted	222,939	210,707
Investments held by trustee - restricted	64,936	104,113
Investment in joint venture	253,410	230,369
Loans to students, net of current portion	31,892	33,085
Capital assets, net of accumulated depreciation	1,736,116	1,527,199
Other non-current assets	12,458	17,524
Total non-current assets	<u>2,464,431</u>	<u>2,272,450</u>
Total assets	<u>3,338,378</u>	<u>3,050,396</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable	101,771	93,059
Accrued salaries, wages, and post-retirement benefits	51,365	50,635
Accrued compensated absences	52,480	50,741
Bond obligations payable	42,600	48,110
Capital lease obligations	2,461	3,411
Deferred revenues and credits	75,799	82,461
Health and other insurance claims	11,518	10,587
Total current liabilities	<u>337,994</u>	<u>339,004</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	483	772
Accrued compensated absences, net of current portion	17,561	16,759
Bond obligations payable, net of current portion	658,105	594,860
Capital lease obligations, net of current portion	4,125	5,948
Deferred revenues and credits, net of current portion	12,598	12,411
Total non-current liabilities	<u>692,872</u>	<u>630,750</u>
Total liabilities	<u>1,030,866</u>	<u>969,754</u>
NET ASSETS:		
Invested in capital assets, net of related debt	955,142	863,298
Restricted for:		
Nonexpendable:		
Permanent endowment	169,722	156,480
Expendable:		
Externally restricted funds for scholarships, student aid, and research	127,938	120,448
Loan funds	43,935	43,946
Plant construction	125,575	103,398
Debt service	175,655	179,215
Unrestricted	709,545	613,857
Total net assets	<u>\$2,307,512</u>	<u>\$2,080,642</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, 2010 AND 2009**  
**(Thousands)**  
**(See Independent Auditors' Reports on Pages 1, 2, and 3)**

	2010	2009
<b>ASSETS</b>		
Cash and cash equivalents	\$ 4,963	\$ 2,181
Temporary cash investments	250,364	280,984
Advances and deposits	10	10
Accounts receivable (net of reserve for bad debts of \$3 in 2010 and \$1 in 2009)	211	816
Accrued interest receivable	2,604	2,475
Student loan receivable	758	604
Matching funds receivable	1	1
Prepaid expenses	66	44
Pledges receivable - restricted	137,968	102,035
Investments - restricted	1,147,004	979,146
Property and equipment, net of depreciation	<u>7,878</u>	<u>8,590</u>
Total assets	<u>\$ 1,551,827</u>	<u>\$ 1,376,886</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Advances and accounts payable	\$ 804	\$ 40
University of Nebraska benefits payable	1,770	1,276
Scholarships, research, fellowships and professorships payable	2,821	5,972
Accrued vacation payable	713	675
Taxes payable	162	57
Deferred annuities payable	23,041	22,131
Deposits held in custody for others	235,719	226,506
Deferred revenues	3,715	3,775
Total liabilities	<u>268,745</u>	<u>260,432</u>
<b>NET ASSETS:</b>		
Unrestricted	7,934	7,718
Temporarily restricted	427,055	429,880
Permanently restricted	848,093	678,856
Total net assets	<u>1,283,082</u>	<u>1,116,454</u>
Total liabilities and net assets	<u>\$ 1,551,827</u>	<u>\$ 1,376,886</u>

See notes to financial statements.

**THE UNIVERSITY OF NEBRASKA**  
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**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**  
**(Thousands)**

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

	<b>2010</b>	<b>2009</b>
<b>OPERATING REVENUES:</b>		
Tuition and fees (net of scholarship allowances of \$82,285 and \$72,018 in 2010 and 2009, respectively)	\$ 258,559	\$ 245,630
Federal grants and contracts - restricted	221,133	190,661
State and local grants and contracts - restricted	33,650	31,884
Private grants and contracts - restricted	103,581	79,225
Sales and services of educational activities	73,609	71,040
Sales and services of health care entities	204,221	192,899
Sales and services of auxiliary operations	133,391	130,018
Sales and services of auxiliary segments (net of scholarship allowances of \$10,370 and \$8,946 in 2010 and 2009, respectively)	83,173	80,639
Other operating revenues	<u>9,782</u>	<u>12,706</u>
Total operating revenues	<u>1,121,099</u>	<u>1,034,702</u>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	829,013	812,691
Benefits	<u>214,826</u>	<u>210,594</u>
Total compensation and benefits	1,043,839	1,023,285
Supplies and materials	231,900	243,746
Contractual services	113,097	101,792
Repairs and maintenance	76,050	49,898
Utilities	37,157	35,972
Communications	13,655	13,909
Depreciation	81,724	68,525
Scholarships and fellowships	<u>58,702</u>	<u>50,442</u>
Total operating expenses	<u>1,656,124</u>	<u>1,587,569</u>
<b>OPERATING LOSS</b>	<u>(535,025)</u>	<u>(552,867)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
State of Nebraska non-capital appropriations	496,963	501,794
Federal Grants	35,746	23,486
Gifts	63,756	64,770
Investment income (net of investment management fees of \$2,213 and \$2,038 in 2010 and 2009, respectively)	18,396	21,908
Increase (decrease) in fair value of investments	33,452	(65,328)
Interest expense on bond obligations	(23,486)	(23,634)
Capitalized interest on bond obligations	4,118	2,553
Equity in earnings of joint venture	27,297	8,861
Loss on disposal of capital assets	<u>(2,479)</u>	<u>(1,772)</u>
Net non-operating revenues	<u>653,763</u>	<u>532,638</u>
<b>INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES</b>	<u>118,738</u>	<u>(20,229)</u>
<b>OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:</b>		
Capital grants and gifts	89,379	50,711
State of Nebraska capital appropriations	18,412	16,597
Private gifts and bequests for permanent endowments	<u>341</u>	<u>995</u>
Net other revenues, expenses, gains, or losses	<u>108,132</u>	<u>68,303</u>
<b>INCREASE IN NET ASSETS</b>	226,870	48,074
<b>NET ASSETS:</b>		
Net assets, beginning of year	<u>2,080,642</u>	<u>2,032,568</u>
Net assets, end of year	<u>\$2,307,512</u>	<u>\$2,080,642</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, 2010**  
(Thousands)

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests and life insurance proceeds	\$ 75	\$ 76,899	\$ 59,920	\$ 136,894
Investment income	24,029	12,365	(1,456)	34,938
Realized gain (loss) on sale of assets	7	494	(17,827)	(17,326)
Unrealized gain (loss) on assets	-	12,077	136,216	148,293
	24,111	101,835	176,853	302,799
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>113,939</u>	<u>(83,416)</u>	<u>(30,523)</u>	<u>-</u>
Total support and revenues	<u>138,050</u>	<u>18,419</u>	<u>146,330</u>	<u>302,799</u>
<b>EXPENDITURES:</b>				
Salaries and wages	10,089	-	-	10,089
Payroll taxes	692	-	-	692
Employee benefits	2,087	-	-	2,087
Postage	261	-	-	261
Office supplies and expense	205	-	-	205
Professional services	174	-	-	174
Travel and entertainment	742	-	-	742
Telephone	208	-	-	208
Insurance and bonds	99	-	-	99
Repair and maintenance	317	-	-	317
Equipment rental/purchase	30	-	-	30
Office rent	1,504	-	-	1,504
University Towers expense	28	-	-	28
Promotion expense	2,185	-	-	2,185
Auto expense	110	-	-	110
Dues and subscriptions	144	-	-	144
Alumni Associations	1,028	-	-	1,028
Miscellaneous expense	124	-	-	124
Recruiting and moving expense	29	-	-	29
Meetings and conferences	220	-	-	220
Investment expense	4,722	-	-	4,722
Academic support	30,291	-	-	30,291
Student assistance	18,025	-	-	18,025
Faculty assistance	4,907	-	-	4,907
Research	6,095	-	-	6,095
Museum, library, and fine arts	1,027	-	-	1,027
Campus and building improvements	45,848	-	-	45,848
Deferred compensation	35	-	-	35
Paid to beneficiaries	3,108	-	-	3,108
Bad debt and collection expense	8	-	-	8
Depreciation	1,830	-	-	1,830
Total	<u>136,172</u>	<u>-</u>	<u>-</u>	<u>136,172</u>
<b>INCREASE (DECREASE) IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>	1,878	18,419	146,330	166,627
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>	<u>(1,662)</u>	<u>(21,244)</u>	<u>22,907</u>	<u>1</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	216	(2,825)	169,237	166,628
<b>NET ASSETS, beginning of year</b>	<u>7,718</u>	<u>429,880</u>	<u>678,856</u>	<u>1,116,454</u>
<b>NET ASSETS, end of year</b>	<u>\$ 7,934</u>	<u>\$427,055</u>	<u>\$848,093</u>	<u>\$ 1,283,082</u>

See notes to financial statements.

(Continued)

# 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, 2009

(Thousands)

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests and life insurance proceeds	\$ 32	\$ 85,218	\$ 42,855	\$ 128,105
Investment income	22,999	15,248	(478)	37,769
Realized gain (loss) on sale of assets	8	(12,673)	(29,972)	(42,637)
Unrealized gain (loss) on assets	-	(39,266)	(124,160)	(163,426)
	23,039	48,527	(111,755)	(40,189)
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<b>108,849</b>	<b>(79,540)</b>	<b>(29,309)</b>	<b>-</b>
Total support and revenues	131,888	(31,013)	(141,064)	(40,189)
<b>EXPENDITURES:</b>				
Salaries and wages	10,249	-	-	10,249
Payroll taxes	668	-	-	668
Employee benefits	1,942	-	-	1,942
Postage	290	-	-	290
Office supplies and expense	158	-	-	158
Professional services	428	-	-	428
Travel and entertainment	739	-	-	739
Telephone	226	-	-	226
Insurance and bonds	91	-	-	91
Repair and maintenance	314	-	-	314
Equipment rental/purchase	111	-	-	111
Office rent	1,368	-	-	1,368
University Towers expense	32	-	-	32
Promotion expense	1,807	-	-	1,807
Auto expense	157	-	-	157
Dues and subscriptions	183	-	-	183
Alumni Associations	858	-	-	858
Miscellaneous expense	119	-	-	119
Recruiting and moving expense	40	-	-	40
Meetings and conferences	244	-	-	244
Investment expense	4,966	-	-	4,966
Academic support	29,169	-	-	29,169
Student assistance	17,721	-	-	17,721
Faculty assistance	5,331	-	-	5,331
Research	4,317	-	-	4,317
Museum, library, and fine arts	1,724	-	-	1,724
Campus and building improvements	43,638	-	-	43,638
Deferred compensation	39	-	-	39
Paid to beneficiaries	3,488	-	-	3,488
Bad debt and collection expense	(4)	-	-	(4)
Depreciation	1,577	-	-	1,577
Total	131,990	-	-	131,990
<b>INCREASE (DECREASE) IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>	<b>(102)</b>	<b>(31,013)</b>	<b>(141,064)</b>	<b>(172,179)</b>
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>	<b>-</b>	<b>(649)</b>	<b>649</b>	<b>-</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>(102)</b>	<b>(31,662)</b>	<b>(140,415)</b>	<b>(172,179)</b>
NET ASSETS, beginning of year	7,820	461,542	819,271	1,288,633
NET ASSETS, end of year	\$ 7,718	\$429,880	\$678,856	\$ 1,116,454

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, 2010 AND 2009**  
**(Thousands)**

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

	<b>2010</b>	<b>2009</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Grants and contracts	\$ 383,590	\$ 315,077
Tuition and fees	254,216	244,591
Sales and services of health care entities	169,732	183,583
Sales and services of auxiliary operations	133,832	128,228
Sales and services of educational activities	100,404	96,969
Sales and services of auxiliary segments	83,781	80,636
Student loans collected	5,242	4,848
Other receipts	15,701	17,195
Payments to employees	(1,038,723)	(1,008,262)
Payments to vendors	(490,663)	(489,975)
Scholarships paid to students	(58,702)	(50,442)
Student loans issued	(4,766)	(4,806)
Other payments	(179)	(294)
Net cash flows from operating activities	<u>(446,535)</u>	<u>(482,652)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
State of Nebraska non-capital appropriations	496,661	501,618
Federal grants	35,746	23,486
Gifts	57,964	66,309
Private gifts and bequests for endowment use	2,991	994
Direct lending receipts	110,680	99,013
Direct lending payments	<u>(110,680)</u>	<u>(99,013)</u>
Net cash flows from non-capital financing activities	<u>593,362</u>	<u>592,407</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	122,427	79,172
Capital grants and gifts	49,579	54,576
State of Nebraska capital appropriations	18,108	16,770
Purchases of capital assets	(262,993)	(248,157)
Principal paid on bond obligations	(60,735)	(29,655)
Interest paid on bond obligations	(24,558)	(23,310)
Payments made on lease obligations	<u>(8,543)</u>	<u>(3,817)</u>
Net cash flows from capital and related financing activities	<u>(166,715)</u>	<u>(154,421)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments	426,827	438,705
Purchases of investments	(397,351)	(393,388)
Interest on investments	18,573	23,379
Distributions received from joint venture	<u>6,000</u>	<u>6,000</u>
Net cash flows from investing activities	<u>54,049</u>	<u>74,696</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>34,161</b>	<b>30,030</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>660,454</u></b>	<b><u>630,424</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 694,615</u></b>	<b><u>\$ 660,454</u></b>

See notes to financial statements.

(Continued)

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

**STATEMENTS OF CASH FLOWS (Continued)**  
**FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**  
**(Thousands)**

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

	<u>2010</u>	<u>2009</u>
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 305,448	\$ 253,694
Cash and cash equivalents - restricted (current)	191,570	204,668
Cash and cash equivalents held by trustee - restricted (current)	54,917	52,639
Cash and cash equivalents - restricted (non-current)	3,462	39
Cash and cash equivalents held by trustee - restricted (non-current)	<u>139,218</u>	<u>149,414</u>
Cash and cash equivalents, end of year	<u>\$ 694,615</u>	<u>\$ 660,454</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (535,025)	\$ (552,867)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	81,724	68,525
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	(5,588)	(6,953)
Loans to students	552	136
Other current assets	(1,780)	(22)
Accounts payable	15,209	(4,178)
Accrued salaries, wages, compensated absences, and post-retirement benefits	3,759	8,726
Deferred revenues and credits	(6,317)	3,523
Health and other insurance claims	<u>931</u>	<u>458</u>
Net cash flows from operating activities	<u>\$ (446,535)</u>	<u>\$ (482,652)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 91	\$ 311
Increase (decrease) in fair value of investments	33,452	(65,328)
Purchase of capital assets through lease obligations	5,770	417

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 CASH FLOWS

YEARS ENDED JUNE 30, 2010 AND 2009

(Thousands)

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

	2010	2009
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (Decrease) in net assets	\$ 166,628	\$ (172,179)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	1,830	1,577
Loss on sale of assets	17,326	42,637
Depreciation (Appreciation) of assets	(148,294)	163,427
Contribution to permanently restricted endowment funds	(59,919)	(42,855)
Real and personal property contributions received for the University	(350)	(726)
(Increase) Decrease in:		
Accounts receivable	605	(277)
Interest receivable	(129)	(198)
Prepaid expense	(22)	18
Pledges receivable	(35,933)	16,187
Increase (Decrease) in:		
Advances and accounts payable	764	8
University of Nebraska benefits payable	494	(1,131)
Scholarships, research, fellowships, and professorships payable	(3,151)	2,871
Accrued vacation payable	39	14
Taxes payable	105	(3)
Deferred annuities payable	910	(2,804)
Deposits held in custody for others	(16,535)	(11,140)
Deferred revenue	(60)	2,135
Total adjustments	<u>(242,320)</u>	<u>169,740</u>
Net cash provided by (used in) operating activities	<u>(75,692)</u>	<u>(2,439)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net (increase) decrease in temporary cash investments	30,620	(50,630)
Net (increase) in student loans	(154)	(50)
Net (purchases) sales in investments	(11,134)	12,873
Purchase of property and equipment	(777)	(2,951)
Net cash provided by (used in) investing activities	<u>18,555</u>	<u>(40,758)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contribution to permanently restricted endowment funds	59,919	42,855
Net cash provided by financing activities	<u>59,919</u>	<u>42,855</u>
NET INCREASE (DECREASE) IN CASH	2,782	(342)
CASH AND CASH EQUIVALENTS, beginning of year	<u>2,181</u>	<u>2,523</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 4,963</u>	<u>\$ 2,181</u>
REQUIRED DISCLOSURE:		
The Foundation expended no cash for interest or income taxes.	\$ -	\$ -
NONCASH TRANSACTIONS:		
Change in deposits held in custody for others	\$ 9,212	\$ (57,630)
Unrealized (gain) loss on assets	<u>(25,747)</u>	<u>46,490</u>
Net change in deposits held in custody for others	<u>\$ (16,535)</u>	<u>\$ (11,140)</u>

See notes to financial statements.

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

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2010 and 2009**  
(Thousands)

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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**  
**(A Component Unit of the State of Nebraska)**

**NOTES TO FINANCIAL STATEMENTS**  
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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 is a not-for-profit corporation organized by the Board of Regents for the purpose of billing, collecting, and distributing medical service fees generated by clinicians employed by the University of Nebraska Medical Center (UNMC). The distribution of fees is governed by the terms of the University of Nebraska Medical Services Plan applicable to the member clinicians.
- UNeMed was organized to develop and market biomedical technologies for the University of Nebraska and pay all related patent costs. UNeMed acts under the authority of the Board of Regents.
- The University Dental Associates (UDA) is a not-for-profit corporation organized for the purpose of billing, collecting, and distributing dental service fees generated by dentists employed by the UNMC. The distribution of fees is governed by the terms of the University of Nebraska Dental Service Plan applicable to member dentists.
- Nebraska Utility Corporation (NUCorp) is a not-for-profit corporation formed under the Nebraska Interlocal Cooperation Act between the Board of Regents and Lincoln Electric System. The purpose of NUCorp is to purchase, lease, construct, and finance activities relating to furnishing energy requirements and utility and infrastructure facilities for the University of Nebraska-Lincoln (UNL). NUCorp is governed by a five-member Board, three of which are University officials. NUCorp's fiscal year end is December 31.
- The 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 Note R).

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

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2010 and 2009**  
**(Thousands)**

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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 and cash and cash equivalents – restricted are stated at fair value. Cash and cash equivalents – restricted is cash received from external sources designated for specific purposes. Cash is deposited with the Nebraska State Treasurer on a pooled basis in a State fund. Income earned by the pool is allocated to the University based upon average daily balances. These funds are considered to be cash and cash equivalents, which are available for expenditures as needed. The investments of the pool include Commercial Paper, U.S. Government Securities, Federal Agency Debt Instruments, Corporate Bonds, Money Market Funds, and Bank Deposits. Additional information on the pool can be found in the State of Nebraska's Comprehensive Annual Financial Report.

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

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

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

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

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

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Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the University during 2010 and 2009 was \$19,368 and \$21,081, respectively, which is net of \$4,118 and \$2,553 that was capitalized.

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

***Accrued Compensated Absences*** – University faculty and staff earn 12 to 25 days of vacation annually. Vacation is no longer earned once an employee accrues 280 hours of unused vacation. Any unused accrued vacation balance is carried over into the next year. Vacation may be used or received as a cash payment upon retirement or termination. In addition, certain classified staff receives a cash payment of one-fourth of accrued sick leave upon retirement from the University. The University has recognized a liability for sick and annual leave earned but not yet taken by its faculty and staff. Certain University faculty and staff also earn four floating holidays each year, which may be taken at any time during the year subject to a 32 hour cap.

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

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

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

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

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

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

***Scholarships and Fellowships*** – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2010 and 2009, Federal grants and contracts includes

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**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2010 and 2009**  
**(Thousands)**

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Pell grant awards amounting to \$37,497 and \$23,500, respectively, and are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue. Ford direct student loans amounting to \$110,680 and \$99,013 at June 30, 2010 and 2009, respectively, are treated as agency funds.

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

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

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

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

**Reclassifications** – Certain 2009 amounts have been reclassified to conform to the current year presentation.

**B. DEPOSITS**

**Custodial credit risk** – In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the University's deposits may not be returned to it. The University does not have a formal custodial risk policy. Bank balances of cash and cash equivalents amounted to approximately \$2,088 (book balance of approximately \$1,667) at June 30, 2010, with approximately \$2,066 covered by Federal depository insurance. Bank balances of cash and cash equivalents amounted to approximately \$2,343 (book balance of approximately \$1,762) at June 30, 2009, with approximately \$1,714 covered by Federal depository insurance. Of the remaining bank balance at June 30, 2010 and 2009, approximately \$22 and \$102 was collateralized with securities held by the pledging financial institution, but not in the University's name, and approximately \$0 and \$526 was uninsured and uncollateralized, respectively.



**THE UNIVERSITY OF NEBRASKA**  
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**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2010 and 2009**  
**(Thousands)**

**C. INVESTMENTS**

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

Investments as of June 30, 2010:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 256	\$ -	\$ 256	\$ -	\$ -
U.S. treasuries	35,621	3,998	14,741	16,882	-
U.S. agencies	92,766	28,360	43,958 (1)	5,842 (2)	14,606 (3)
Corporate debt	51,676	609	34,454 (4)	12,023 (5)	4,590 (6)
International bonds	9,929	1,651	1,711	2,250	4,317
Repurchase agreements	5,823	-	5,823	-	-
	<u>196,071</u>	<u>\$ 34,618</u>	<u>\$ 100,943</u>	<u>\$ 36,997</u>	<u>\$ 23,513</u>
Other investments:					
Equity securities - domestic	99,404				
Equity securities - international	41,661				
Mutual funds	76,216				
Real estate mutual funds	6,641				
Real estate held for investment purposes	932				
Money market funds	7,186				
Total	<u>\$ 428,111</u>				

(1) This amount includes \$25,949 of bonds which are callable in less than 5 years.

(2) This amount includes \$9,138 of bonds which are callable in less than 10 years.

(3) This amount includes \$360 of bonds which are callable in less than 13 years and \$918 callable in less than 20 years.

(4) This amount includes \$380 of bonds which are callable in less than 1 year.

(5) This amount includes \$106 of bonds which are callable in less than 6 years.

(6) This amount includes \$1 of bonds which are callable in less than 23 years.

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**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2010 and 2009**  
**(Thousands)**

Investments as of June 30, 2009:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 493	\$ -	\$ 493	\$ -	\$ -
U.S. treasuries	47,923	10,895	10,074	26,954	-
U.S. agencies	111,771	50,674	53,168 (1)	417	7,512
Corporate debt	40,089	4,211	16,312	9,232 (2)	10,334
International bonds	10,008	10,008	-	-	-
Repurchase agreements	5,823	5,823	-	-	-
	<u>216,107</u>	<u>\$ 81,611</u>	<u>\$ 80,047</u>	<u>\$ 36,603</u>	<u>\$ 17,846</u>
Other investments:					
Equity securities - domestic	78,462				
Equity securities - international	37,686				
Mutual funds	78,874				
Real estate mutual funds	5,666				
Real estate held for investment purposes	932				
Money market funds	5,707				
Total	<u>\$ 423,434</u>				

(1) This amount includes \$29,707 of bonds which are callable in less than one year.

(2) This amount includes \$338 of bonds which are callable in less than two years, and \$89 callable in less than eight years.

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

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

**THE UNIVERSITY OF NEBRASKA**  
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	<b>2010</b>				
	<b>Fair</b>	<b>Quality Ratings</b>			
		<b>Value</b>	<b>AAA</b>	<b>AA</b>	<b>A</b>
Investment type:					
Debt securities:					
Certificates of Deposit	\$ 256	\$ -	\$ -	\$ -	\$ 256
U.S. treasuries	35,621	35,621	-	-	-
U.S. agencies	92,766	92,766	-	-	-
Corporate debt	51,676	12,704	10,016	26,039	2,917
International bonds	9,929	5,133	1,331	865	2,600
Repurchase agreements	5,823	-	-	-	5,823
Other investments:					
Equity securities - domestic	99,404	-	-	-	99,404
Equity securities - international	41,661	-	-	-	41,661
Mutual funds	76,216	-	-	-	76,216
Real estate mutual funds	6,641	-	-	-	6,641
Real estate held for investment purposes	932	-	-	-	932
Money market funds	7,186	-	-	-	7,186
	<u>\$ 428,111</u>	<u>\$ 146,224</u>	<u>\$ 11,347</u>	<u>\$ 26,904</u>	<u>\$ 243,636</u>

	<b>2009</b>						
	<b>Fair</b>	<b>Quality Ratings</b>					<b>Unrated</b>
		<b>Value</b>	<b>AAA</b>	<b>AA</b>	<b>A</b>	<b>B-BAA</b>	
Investment type:							
Debt securities:							
Certificates of Deposit	\$ 493	\$ -	\$ -	\$ -	\$ 247	\$ -	\$ 246
U.S. treasuries	47,923	47,923	-	-	-	-	-
U.S. agencies	111,771	111,771	-	-	-	-	-
Corporate debt	40,089	14,232	6,691	11,713	2,765	2,308	2,380
International bonds	10,008	10,008	-	-	-	-	-
Repurchase agreements	5,823	-	-	-	-	-	5,823
Other investments:							
Equity securities - domestic	78,462	-	-	-	-	-	78,462
Equity securities - international	37,686	-	-	-	-	-	37,686
Mutual funds	78,874	-	-	-	-	-	78,874
Real estate mutual funds	5,666	-	-	-	-	-	5,666
Real estate held for investment purposes	932	-	-	-	-	-	932
Money market funds	5,707	-	-	-	-	-	5,707
	<u>\$ 423,434</u>	<u>\$ 183,934</u>	<u>\$ 6,691</u>	<u>\$ 11,713</u>	<u>\$ 3,012</u>	<u>\$ 2,308</u>	<u>\$ 215,776</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:

	<b>Concentration</b>	
	<b>2010</b>	<b>2009</b>
Federal Home Loan Mortgage Corporation	-	5%
Federal National Mortgage Association	6%	9%
Federal Home Loan Bank	8%	10%
U.S. Treasuries	7%	11%

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The University does not have a formal custodial credit risk policy. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University’s \$5.8 million investment in repurchase agreements in 2010 and 2009, \$6.4 million and \$6.1 million respectively of underlying securities are held by the investment’s counterparty, but not in the name of the University.

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

	<b>Foreign Currency</b>	
	<b>2010</b>	<b>2009</b>
Australian Dollar	\$ 1,316	\$ 1,186
British Pound	1,095	661
Canadian Dollar	371	353
EMU Euro	3,484	3,535
South Korea Won	483	-
Malaysian Ringgit	571	529
Mexican Peso	192	-
New Zealand Dollar	449	393
Norwegian Krone	581	-
Poland Zloty	724	380
South African Rand	140	280
Swedish Krona	523	284
Totals	<u>\$ 9,929</u>	<u>\$ 7,601</u>

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**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 \$10,061 and \$8,858 at June 30, 2010 and 2009, respectively. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,294 and \$1,293 at June 30, 2010 and 2009, respectively.

**E. INVESTMENT IN JOINT VENTURE**

The University and Bishop Clarkson Memorial Hospital (Clarkson) entered into a Joint Operating Agreement in 1997 forming the Nebraska Health System, a Nebraska non-profit corporation doing business as the Nebraska Medical Center (NMC). A Board of Directors comprised of six members appointed by Clarkson and six members appointed by the Board of Regents govern NMC. Upon dissolution of NMC, the University and Clarkson will share equally in the remaining net assets. Because the University has an ongoing financial interest in NMC, the University is accounting for the joint venture under the equity method, and accordingly, equity in joint venture in the accompanying statement of net assets represents its one-half undivided interest based on the separate financial statements of the venture. The University has recorded 50% equity in earnings of NMC for the years ended June 30, 2010 and 2009 totaling \$29,041 and \$8,861, respectively. In addition, to the extent that sufficient funds are available, as determined by the NMC Board of Directors, the University will receive an annual capital distribution. Distributions of \$6 million, shared equally by the venturers, were declared and paid for both 2010 and 2009.

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 lease agreement lists lease rental payments through 2012 with a provision for payments after July 1, 2012, to be determined in the future. The hospital building was recorded at approximately \$132,000 and is included in the University's financial statements at \$13,961 net of depreciation. Following are the minimum lease rental payments due from NMC through June 30, 2012:

<b>Fiscal Year Ending June 30:</b>	
2011	\$ 4,099
2012	<u>1,737</u>
	<u>\$ 5,836</u>

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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, 2010 and 2009, the University received approximately \$24,700 and \$25,040, respectively, of support in connection with the agreement.

**F. CAPITAL ASSETS**

Capital asset activity for the years ended June 30, 2010 and 2009 is as follows:

	<b>2010</b>			<b>Ending Balance</b>
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	
Capital assets not being depreciated:				
Land	\$ 60,812	\$ 10,305	\$ -	\$ 71,117
Construction work in progress	<u>202,163</u>	<u>225,201</u>	<u>(177,202)</u>	<u>250,162</u>
Total capital assets not being depreciated	<u>262,975</u>	<u>235,506</u>	<u>(177,202)</u>	<u>321,279</u>
Capital assets, being depreciated:				
Land improvements	131,121	5,668	(1,771)	135,018
Leasehold improvements	13,209	-	-	13,209
Buildings	1,460,965	197,241	(13,893)	1,644,313
Equipment	<u>309,739</u>	<u>32,281</u>	<u>(15,586)</u>	<u>326,434</u>
Total capital assets, being depreciated	<u>1,915,034</u>	<u>235,190</u>	<u>(31,250)</u>	<u>2,118,974</u>
Less accumulated depreciation for:				
Land improvements	41,999	5,744	(1,662)	46,081
Leasehold improvements	2,524	441	-	2,965
Buildings	409,847	45,294	(12,005)	443,136
Equipment	<u>196,440</u>	<u>30,245</u>	<u>(14,730)</u>	<u>211,955</u>
Total accumulated depreciation other assets	<u>650,810</u>	<u>81,724</u>	<u>(28,397)</u>	<u>704,137</u>
Capital assets, net	<u>\$1,527,199</u>	<u>\$388,972</u>	<u>\$(180,055)</u>	<u>\$1,736,116</u>

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	<b>2009</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
Capital assets not being depreciated:				
Land	\$ 59,577	\$ 1,240	\$ (5)	\$ 60,812
Construction work in progress	222,316	217,719	(237,872)	202,163
Total capital assets not being depreciated	<u>281,893</u>	<u>218,959</u>	<u>(237,877)</u>	<u>262,975</u>
Capital assets, being depreciated:				
Land improvements	120,879	14,540	(4,298)	131,121
Leasehold improvements	13,209	-	-	13,209
Buildings	1,251,148	214,644	(4,827)	1,460,965
Equipment	285,785	43,129	(19,175)	309,739
Total capital assets, being depreciated	<u>1,671,021</u>	<u>272,313</u>	<u>(28,300)</u>	<u>1,915,034</u>
Less accumulated depreciation for:				
Land improvements	40,437	5,843	(4,281)	41,999
Leasehold improvements	2,083	441	-	2,524
Buildings	379,053	34,919	(4,125)	409,847
Equipment	186,703	27,322	(17,585)	196,440
Total accumulated depreciation other assets	<u>608,276</u>	<u>68,525</u>	<u>(25,991)</u>	<u>650,810</u>
Capital assets, net	<u>\$1,344,638</u>	<u>\$422,747</u>	<u>\$ (240,186)</u>	<u>\$1,527,199</u>

**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>
2010	\$ 67,500	\$ 48,186	\$ (45,645)	\$ 70,041	\$ 52,480
2009	<u>\$ 61,474</u>	<u>\$ 44,074</u>	<u>\$ (38,048)</u>	<u>\$ 67,500</u>	<u>\$ 50,741</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>
2010	\$ 642,970	\$ 118,470	\$ (60,735)	\$ 700,705	\$ 42,600
2009	<u>\$ 594,220</u>	<u>\$ 78,405</u>	<u>\$ (29,655)</u>	<u>\$ 642,970</u>	<u>\$ 48,110</u>

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Bond obligations payable at June 30, 2010 and 2009 consist of the following:

<b>Obligations under the master trust indenture:</b>	<b>Interest Rate</b>	<b>Annual Installment</b>	<b>Principal Amount 2010</b>	<b>Outstanding 2009</b>
University of Nebraska-Lincoln:				
Student fees and facilities:				
Series 2002, revenue refunding	4.50 - 5.00%	\$1,070 - \$2,760	\$ 9,640	\$ 10,655
Series 2003A, revenue bonds	3.73 - 5.25%	445 - 1,595	24,680	25,110
Series 2003B, revenue bonds	3.80 - 5.00%	1,085 - 3,890	64,650	66,795
Series 2008A, revenue bonds	3.00 - 5.00%	1,205 - 2,360	30,255	30,255
Series 2009A, revenue bonds	2.00 - 5.25%	650 - 2,990	52,370	52,370
Series 2009B, revenue bonds	2.00 - 5.70%	435 - 1,840	10,680	-
Lincoln parking project:				
Series 2003, revenue refunding	3.50 - 4.50%	610 - 1,615	4,895	5,485
Series 2005, revenue refunding	3.50 - 4.50%	425 - 3,825	20,935	22,225
Series 2009A&B, revenue bonds	3.50 - 6.00%	695-1,110	11,560	-
University of Nebraska at Omaha:				
Student center Series 2003:				
Revenue refunding bonds	3.65 - 3.90%	555 - 1,180	2,310	2,850
Student HPER Project Series 2008:				
Revenue bonds	2.55 - 5.00%	845 - 2,700	42,920	42,920
Student housing Series 2003:				
Series 2003, revenue bonds	3.45 - 5.00%	350 - 945	13,480	13,820
Series 2007, revenue bonds	4.25 - 5.00%	555 - 2,395	28,715	29,250
Series 2010A, revenue bonds	1.00 - 4.83%	670 - 1,175	17,230	-
Series 2010B, revenue bonds	.90 - 5.00%	370 - 1,060	17,715	-
University of Nebraska Medical Center:				
Student housing revenue bonds				
Series 2003	3.30 - 5.00%	125 - 330	4,735	4,860
University of Nebraska at Kearney:				
Student fees and facilities:				
Series 2003 revenue refunding bonds	2.90%	300	300	765
Series 2005	3.30 - 4.10%	335 - 1,080	4,570	4,895
Series 2006	3.60 - 5.00%	490 - 1,385	21,850	22,285
Total obligations under the master trust indenture			383,490	334,540
<b>Other University obligations:</b>				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding	4.00 - 5.00%	1,695 - 3,250	35,535	40,730
2004B, revenue refunding	3.70%	3,270	-	3,270
Total University obligations			419,025	378,540
<b>Obligations of blended entities:</b>				
University of Nebraska Facilities Corporation:				
Series 2010 bonds (OPPD Exchange Project)	1.25 - 3.00%	1,535 - 1,540	9,230	-
Series 2009 bonds (LB605)	0.55 - 4.66%	3,655 - 7,530	52,055	-
Series 2009 bonds (Health Professions Futures)	2.25 - 4.20%	700 - 18,235	26,035	26,035
Series 2007 bonds (Research Center)	5.00%	13,790	13,790	23,630
Series 2006 bonds (Sorrell Center)	3.75 - 4.00%	1,700 - 13, 140	25,365	29,365
Series 2006 bonds (LB605)	4.00 - 5.00%	6,910 - 11,550	100,610	105,525
Series 2004 (library storage project)	3.60 - 5.00%	125 - 565	2,860	2,980
Series 2003 (Alexander building project)	3.55- 5.00%	115 - 205	2,160	2,275
Series 2002 bonds (Durham Center)	5.00%	9,550 - 21,215	30,765	33,845
Series 1998 bonds (LB1100)			-	21,150
Total University of Nebraska Facilities Corporation			262,870	244,805
Nebraska Utility Corporation (NUCorp):				
Series 2001 revenue bonds	4.50 - 5.25%	855 - 1,620	18,810	19,625
Total bond obligations payable			\$ 700,705	\$ 642,970



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Annual maturities subject to mandatory redemption at June 30, 2010, 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>
2011	\$ 11,600	\$ 19,036	\$ 30,145	\$11,169	\$ 855	\$ 946	\$ 42,600	\$ 31,151
2012	13,900	18,617	29,255	9,962	890	907	44,045	29,486
2013	14,980	18,110	19,695	8,840	1,180	857	35,855	27,807
2014	15,505	17,542	36,760	7,762	1,240	797	53,505	26,101
2015	15,770	16,967	40,310	6,657	1,300	733	57,380	24,357
2016-2020	87,710	74,502	93,030	13,891	7,340	2,559	188,080	90,952
2021-2025	88,220	54,585	13,675	579	6,005	651	107,900	55,815
2026-2030	72,420	35,461	-	-	-	-	72,420	35,461
2031-2035	55,150	18,842	-	-	-	-	55,150	18,842
2036-2040	<u>43,770</u>	<u>5,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,770</u>	<u>5,332</u>
Total	<u>\$419,025</u>	<u>\$278,994</u>	<u>\$262,870</u>	<u>\$58,860</u>	<u>\$18,810</u>	<u>\$ 7,450</u>	<u>\$700,705</u>	<u>\$345,304</u>

At June 30, 2010 and 2009, the trustees for these bond funds held cash and investments in the amount of approximately \$275,386 and \$320,114, respectively, which is reflected as cash and cash equivalents held by trustee – restricted and investments held by trustee – restricted on the statements of net assets.

**Master Trust Indenture** – The Board of Regents entered into a master trust indenture dated June 1, 1995, (as amended and supplemented from time to time, the Indenture) with a fiduciary with respect to the facilities (including student housing, student unions, student health facilities, and parking facilities) from which the Board of Regents derives revenues, fees, and earnings. The Indenture provides for the formation of an Obligated Group for the purpose of achieving lower borrowing costs through sharing accumulated excess revenues and earnings derived from such facilities. As of June 30, 2010, the members of the Obligated Group are (a) the student housing, student unions, and student health facilities on the University of Nebraska - Lincoln campuses (UNL Student Fees and Facilities), (b) the parking facilities on the University of Nebraska - Lincoln campuses (UNL Parking), (c) the Student Center and the HPER facility University of Nebraska at Omaha (UNO Student Center), (d) certain student housing and parking facilities at the University of Nebraska at Omaha (UNO Student Housing and Parking), (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing), and (f) the student housing facilities on the University of Nebraska Kearney campus (UNK Student Fees and Facilities) (collectively, the Obligated Group). The accumulated surplus revenues, fees, and other payments of such members of the Obligated Group have been jointly pledged to the payment of revenue bonds issued with respect to such facilities. Other facilities will be added to the Obligated Group and the revenues, fees, and other payments derived from such facilities will be pledged under the Indenture in the future as circumstances permit.

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 of Nebraska, but shall be payable solely out of monies derived from designated tuition revenues, legislative appropriations, and UNL and UNMC lease payments.

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

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

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

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

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

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

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

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

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

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

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

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

UNMC obtained pledges through the University of Nebraska Foundation that, when augmented by other funds UNMC has available, will be sufficient to pay principal and interest on the bonds. The pledges will be received in installments through 2011.

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

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

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

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

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

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

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

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

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

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

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

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

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

*Series 2002 Bonds – Durham Research Center Project* – In 2002, the UNFC authorized the issuance of \$56,695 of Series 2002 Bonds, dated February 15, 2002. The Project was created for the purpose of paying a portion of the cost of construction of the Durham Center, which is a ten level medical research and education tower, and a multi-level parking structure on the campus of UNMC at a total estimated cost of \$93,000.

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Through the University of Nebraska Foundation, the UNMC obtained pledges approximating \$85,000 for payment of the costs of these projects, of which \$80,552 in pledge receipts have been received through June 30, 2010. The pledges will be received in installments through 2011. These pledges are augmented with the revenue from the lease agreement with a third party for a portion of the parking structure.

Bonds maturing after February 15, 2012 are redeemable at par plus accrued interest. 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 (“The 1998 Project”)* – UNFC authorized the issuance of \$80,190 of Series 1998 Bonds, dated July 15, 1998. The 1998 Project was created for the purpose of paying the cost of certain deferred maintenance projects on each of the four campuses of the University of Nebraska authorized by Nebraska Legislative Bill 1100 (LB 1100). On September 9, 2009, the UNFC called the remaining outstanding bonds of \$12,763 of the 1998 Project. Sufficient funds were available in the bond and bond reserve funds to call the bonds at that time.

***Nebraska Utility Corporation***

In 2001, the NUCorp, an interlocal organization formed with a Lincoln, Nebraska-based utility, authorized the issuance of \$21,880 of Series 2001 Bonds. The proceeds from the debt are being utilized to address energy conservation and utility upgrades at UNL. Utility savings generated from these projects will provide funds for repayment of the bonds. Bonds maturing on or after January 13, 2013, are redeemable at par plus accrued interest.

***Bond Financing***

On April 2, 2008, the Board of Regents issued \$42,920 of Revenue Bonds, Series 2008 (University of Nebraska at Omaha Student Health and Recreation Project). The proceeds were used to renovate and construct an expansion to the existing health and recreation facility on the UNO campus. The new space will be dedicated to recreation activities and student health offices and expansion of the programs supporting these activities. The cost of HPER project will be approximately \$38 million.

On June 5, 2008, the Board of Regents issued \$30,255 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2008A. The proceeds were used to renovate existing student living facilities in Abel-Sandoz Residence Halls. Constructed in 1965, much of the architectural and mechanical/electrical infrastructure in these facilities has reached the end of a normal life expectancy and replacement is required. The approximate cost of this renovation project is \$28 million.

On January 22, 2009, the Board of Regents issued \$52,370 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2009A. The proceeds were used to construct new suite-style facilities designed to house 565 students on the UNL campus. The facilities consist of either two double-bedroom suites or four single bedroom suites, although nine single suites will be provided. Each suite will include a shared living area and bathroom. The cost of the project will be approximately \$41 million.

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On September 9, 2009, the Board of Regents issued \$10,680 of Series 2009B Bonds (\$6,140 of revenue and \$4,540 of taxable revenue [Build America Bonds]) (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds will be used to pay the costs of renovations, remodeling, and repairs to the food preparation and dining facilities in the Abel-Sandoz Residence Hall Complex at the University of Nebraska-Lincoln, at a cost of approximately \$10 million.

On November 4, 2009, the Board of Regents issued \$11,560 of Series 2009A Bonds (\$6,405 of revenue and \$5,155 of taxable revenue [Build America Bonds]) (University of Nebraska-Lincoln Parking Project). The proceeds will be used to pay the costs of constructing approximately 1,100 spaces of parking consisting of a multi-level parking garage, together with incidental surface parking, located on the northwest corner of 19<sup>th</sup> and Vine Streets on the UNL city campus.

On February 24, 2010, the Board of Regents issued \$17,230 of University of Nebraska at Omaha Student Housing Project Revenue Bonds, Series 2010. The proceeds were used to purchase a privately owned student residence facility, University Village, constructed in 1999. The facility consists of 12 three-story buildings each containing 12 four-bedroom apartments and a commons building for student amenities and support services. The cost of the facility was \$16,180.

On May 26, 2010, the Board of Regents issued \$17,715, of University of Nebraska at Omaha Student Housing Project Revenue Bonds, Series 2010B. The proceeds will used to acquire and construct an approximately 480 bed new student residence facility consisting of four three-story buildings with 30 units in each building. The project is being constructed pursuant to a ground lease/purchase agreement between the Board of Regents and the Suzanne and Walter Scott Foundation (Scott Foundation). The total cost of the Project is approximately \$23.5 million. The Scott Foundation will transfer its interest in the Project to the Board of Regents on August 11, 2011.

***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, 2010 and 2009, the University, UNFC, and NUCorp are in compliance with these requirements.

**I. CAPITAL LEASE OBLIGATIONS**

The University is presently leasing real property, buildings, and equipment with either the option to purchase or transfer of title at the expiration of the lease term. Of capital leases outstanding at June 30, 2010 and 2009, \$6,586 and \$9,359, 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>
2010	<u>\$ 9,359</u>	<u>\$ 5,770</u>	<u>\$ 8,543</u>	<u>\$ 6,586</u>	<u>\$ 2,461</u>
2009	<u>\$ 12,759</u>	<u>\$ 417</u>	<u>\$ 3,817</u>	<u>\$ 9,359</u>	<u>\$ 3,411</u>

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

	Land	Buildings and Properties	Equipment	Total
2011	\$ 413	\$ 1,003	\$ 1,265	\$ 2,681
2012	-	1,003	543	1,546
2013	-	322	173	495
2014	-	322	167	489
2015	-	322	33	355
2016-2020	-	989	-	989
2021-2025	-	850	-	850
2026-2030	-	324	-	324
	<u>413</u>	<u>5,135</u>	<u>2,181</u>	<u>7,729</u>
Less interest and executory costs	<u>19</u>	<u>1,019</u>	<u>105</u>	<u>1,143</u>
	<u>\$ 394</u>	<u>\$ 4,116</u>	<u>\$ 2,076</u>	<u>\$ 6,586</u>

Capital assets held under capital lease obligations at June 30, 2010, are as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 5,385	\$ -	\$ 5,385
Buildings	9,467	1,706	7,761
Equipment	<u>7,142</u>	<u>4,854</u>	<u>2,288</u>
	<u>\$ 21,994</u>	<u>\$ 6,560</u>	<u>\$ 15,434</u>

**J. HEALTH AND OTHER INSURANCE CLAIMS**

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

	Clinicians Self- Insurance	General Liability	Group Health and Dental	Total
Claim reserve, July 1, 2008	\$ 3,085	\$ 2,044	\$ 5,000	\$ 10,129
Incurred claims	1,229	1,101	104,416	106,746
Payments on claims	<u>(826)</u>	<u>(1,348)</u>	<u>(104,114)</u>	<u>(106,288)</u>
Claim reserve, June 30, 2009	3,488	1,797	5,302	10,587
Incurred claims	1,993	682	109,215	111,890
Payments on claims	<u>(598)</u>	<u>(974)</u>	<u>(109,387)</u>	<u>(110,959)</u>
Claim reserve, June 30, 2010	<u>\$ 4,883</u>	<u>\$ 1,505</u>	<u>\$ 5,130</u>	<u>\$ 11,518</u>

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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 \$1,000 each loss/\$20,000 aggregate. A bank administers the general liability and self-insured trusts including the investments and payment of approved claims. The University estimates a range of loss for general liability and property claims using actuarial studies conducted by outside actuarial firms. The discount rate used by the actuaries for estimation of the claim reserve was 5% for general liability. This estimate is accrued in the accompanying financial statements and includes a reserve for known claims as well as incurred but unreported incidents.

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

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

At June 30, 2010 and 2009, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$116,892 and \$99,371, respectively, whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents and investments on the statements of net assets.

**K. RETIREMENT PLANS**

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

The University's total payroll for fiscal years 2010 and 2009 was approximately \$812,017 and \$780,725, respectively, of which approximately \$623,789 and \$596,357 was covered by the plan. The University's contribution during 2010 and 2009 was approximately \$48,696, or 7.81%, and \$46,522, or 7.80%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$32,741, or 5.25%, and \$31,266, or 5.24%, of covered payroll, respectively.



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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 \$10,444 and \$10,260 for the years ended June 30, 2010 and 2009, respectively.

The GASB issued Statement No. 47, *Accounting for Termination Benefits*. Statement No. 47 requires a disclosure of the termination benefit liability incurred during the year for retirement plans. The University offered a tenure buyout option to faculty under a 1997 plan and a 2003 plan both of which are now closed. Both plans offered a buyout to faculty in exchange for tenured rights and included a provision for the University to pay health insurance premiums for the faculty member for a specified term. Currently, the administration may agree to a tenure buyout arrangement with a selected faculty member, but the buyout option is not generally open to the faculty. The expense incurred during 2010 and 2009 for the health insurance liability under new tenure buyout arrangements was \$92 and \$479, respectively. The expense incurred for 2010 and 2009 health insurance premium increases under all tenure buyout arrangements was \$24 and \$227, respectively. The total termination benefit obligation at June 30, 2010 and 2009 was \$911 and \$1,453, respectively.

**L. COMMITMENTS AND CONTINGENCIES**

The University has contracted for the construction of facilities that are estimated to cost approximately \$543,365. As of June 30, 2010, the approximate remaining costs to complete these facilities were \$159,233, which will be financed as follows:

Bond funds	\$ 80,556
Federal funds	14,852
University funds	14,166
State capital appropriations	3,670
Private gifts, grants, and contracts	<u>45,989</u>
	<u>\$ 159,233</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.

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The University established its Agricultural Research and Development Center on approximately 9,000 acres acquired from the Nebraska Ordnance Plant (NOP) from 1962 to 1971. The Federal government produced munitions at NOP during World War II and the Korean Conflict, exposing the area to contaminants. The University legally disposed of certain materials at the site in the 1970s. In 1990, the NOP became a Federal Superfund site. An administrative order has been entered into between the Board of Regents and the Environmental Protection Agency (EPA) requiring a remedial investigation/feasibility study to determine the extent of contamination and removal actions necessary. A contractual arrangement was entered into between the Board of Regents and an engineering and consulting firm to perform the remedial investigation/feasibility study. This study was completed and the consulting firm made recommendations to the University for the removal and disposal of the contaminants at the site. The Board of Regents and the EPA subsequently agreed to an action for the remediation and restoration of the area. The recommended action plan has been completed pending acceptance of the final remedial investigation feasibility study report filed with the Environmental Protection Agency. A January 2010 report indicated that it did not appear the finalization of the report would impact the need for, or scope of, remedial actions. However, subsequent actions have produced some additional inquiries and fieldwork.

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

**M. RELATED-PARTY TRANSACTIONS**

The University routinely has transactions with the Nebraska Medical Center (NMC). The members of the faculty at the University are also members of the medical staff of NMC, and in many other areas, the operations of the University and NMC are integrated and overlap. The University provides certain operational and support services, as well as certain direct financial support to NMC. For the fiscal years ended June 30, 2010 and 2009, NMC purchased approximately \$53,006 and \$47,171 of goods and services from the University.

In 2006, the University established a receivable to recognize a \$10,000 commitment by NMC toward the construction of the Sorrell Center project. The balances due at June 30, 2010 and 2009 are \$3,000 and \$6,000. Of each of these amounts, \$3,000 is included in the accompanying financial statements in other current assets. The remaining balances in each year are included in other non-current assets.

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**N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES**

For the year ended June 30, 2010:

	<b>Compen- sation</b>	<b>Supplies and Materials</b>	<b>Contractual Services</b>	<b>Repairs and Maintenance</b>	<b>Utilities</b>	<b>Communi- cations</b>	<b>Scholarships and Fellowships</b>	<b>Deprecia- tion</b>	<b>Total</b>
Instruction	\$ 382,890	\$ 30,870	\$ 9,825	\$ 1,502	\$ 17	\$ 2,796	\$ 2,945	\$ -	\$ 430,845
Research	171,650	41,928	39,980	7,388	100	1,269	954	-	263,269
Public service	65,084	13,207	12,744	22,056	355	887	259	-	114,592
Academic support	79,853	23,697	(1,687)	129	17	1,326	80	-	103,415
Student services	18,195	4,617	(448)	809	22	350	468	-	24,013
Institutional support	68,396	17,004	1,364	1,221	66	1,689	151	-	89,891
Operation and maintenance of plant	32,553	2,442	3,654	32,800	33,599	291	32	-	105,371
Healthcare entities	140,123	11,486	27,588	2,292	336	763	954	-	183,542
Scholarships and fellowships	2,424	1,084	2,601	-	-	-	50,421	-	56,530
Auxiliary operations	82,671	85,565	17,476	7,853	2,645	4,284	2,438	-	202,932
Depreciation	-	-	-	-	-	-	-	81,724	81,724
Total expenses	<u>\$1,043,839</u>	<u>\$ 231,900</u>	<u>\$ 113,097</u>	<u>\$ 76,050</u>	<u>\$ 37,157</u>	<u>\$13,655</u>	<u>\$ 58,702</u>	<u>\$ 81,724</u>	<u>\$ 1,656,124</u>

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For the year ended June 30, 2009:

	<b>Compensation</b>	<b>Supplies and Materials</b>	<b>Contractual Services</b>	<b>Repairs and Maintenance</b>	<b>Utilities</b>	<b>Communications</b>	<b>Scholarships and Fellowships</b>	<b>Depreciation</b>	<b>Total</b>
Instruction	\$ 374,037	\$ 31,384	\$ 11,075	\$ 2,879	\$ 19	\$ 2,904	\$ 3,461	\$ -	\$ 425,759
Research	160,353	40,769	32,184	7,690	73	1,193	1,057	-	243,319
Public service	65,245	14,956	13,321	650	308	858	142	-	95,480
Academic support	76,834	25,281	1,291	32	15	1,494	110	-	105,057
Student services	19,038	5,116	666	1,043	5	333	401	-	26,602
Institutional support	67,036	17,211	4,698	835	65	1,769	53	-	91,667
Operation and maintenance of plant	33,441	9,826	3,713	26,768	31,377	301	29	-	105,455
Healthcare entities	144,993	13,862	17,566	3,077	223	636	812	-	181,169
Scholarships and fellowships	2,612	257	2,944	10	-	-	42,454	-	48,277
Auxiliary operations	79,696	85,084	14,334	6,914	3,887	4,421	1,923	-	196,259
Depreciation	-	-	-	-	-	-	-	68,525	68,525
Total expenses	<u>\$1,023,285</u>	<u>\$ 243,746</u>	<u>\$ 101,792</u>	<u>\$ 49,898</u>	<u>\$ 35,972</u>	<u>\$13,909</u>	<u>\$ 50,442</u>	<u>\$ 68,525</u>	<u>\$ 1,587,569</u>

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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, Series 2003B, Series 2008A, Series 2009A, and Series 2009B* – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consist primarily of room and board charges.

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

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

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

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

*UNK Student Fees and Facilities Revenue Bonds, Series 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):

	<b>June 30,</b>	
	<b>2010</b>	<b>2009</b>
<b>Condensed Statements of Net Assets</b>		
Assets:		
Current assets	\$ 47,725	\$ 45,976
Non-current assets:		
Capital assets	377,851	293,300
Other non-current assets	116,865	134,294
Total assets	<u>542,441</u>	<u>473,570</u>
Liabilities:		
Current liabilities	48,337	37,766
Non-current liabilities	378,296	330,294
Total liabilities	<u>426,633</u>	<u>368,060</u>
Net assets:		
Invested in capital assets, net of related debt	13,972	11,618
Restricted:		
Expendable:		
Plant construction	13,487	7,843
Debt service	74,645	74,058
Unrestricted	<u>13,704</u>	<u>11,991</u>
Total net assets	<u>\$ 115,808</u>	<u>\$ 105,510</u>
	<b>Years Ended June 30,</b>	
	<b>2010</b>	<b>2009</b>
<b>Condensed Statements of Revenues, Expenses, and Changes in Net Assets</b>		
Operating revenues	\$ 93,997	\$ 90,408
Operating expenses:		
Depreciation	(8,684)	(7,629)
Other operating expenses	<u>(67,934)</u>	<u>(66,857)</u>
Operating income	17,379	15,922
Non-operating expense	<u>(7,081)</u>	<u>(6,362)</u>
Change in net assets	10,298	9,560
Net assets, beginning of year	<u>105,510</u>	<u>95,950</u>
Net assets, end of year	<u>\$ 115,808</u>	<u>\$ 105,510</u>

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	<b>Years Ended June 30,</b>	
	<b>2010</b>	<b>2009</b>
<b>Condensed Statements of Cash Flows</b>		
Net cash flows from operating activities	\$ 28,746	\$ 22,894
Net cash flows from capital and related financing activities	(44,934)	(21,853)
Net cash flows from investing activities	<u>10,195</u>	<u>25,314</u>
Net change in cash and cash equivalents	(5,993)	26,355
Cash and cash equivalents, beginning of year	<u>137,721</u>	<u>111,366</u>
Cash and cash equivalents, end of year	<u>\$ 131,728</u>	<u>\$ 137,721</u>

**P. SUBSEQUENT EVENTS**

On August 17, 2010, the Board of Regents approved financing for the Education Center at the Nebraska College of Technical Agriculture (NCTA). The Board of Regents approved the issuance of not to exceed \$10,000 principal amount of Lease Rental Revenue Bonds, Series 2010 (NCTA Education Center Project) by UNFC. The bond proceeds will be used to construct a new Education Center classroom facility and renovate certain existing classroom space. Principal and interest will be paid from the appropriations by the State of Nebraska.

On November 23, 2010, NUCorp issued \$15,120 of Refunding Bonds, Series 2010, to advance refund \$17,065 of outstanding Series 2001 Revenue Bonds (University of Nebraska-Lincoln 2001 Project). The proceeds of the Series 2010 Bonds were deposited with an escrow agent to be invested in an amount sufficient to fully defease the Series 2001 Bonds through their early redemption date on January 1, 2012, except for the bonds due January 1, 2011, of \$890. The refunding will reduce total debt service payments by approximately \$1,975 and resulted in an economic gain of approximately \$1,751.

**Q. UNIVERSITY OF NEBRASKA FOUNDATION**

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

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation are primarily used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is therefore discretely presented with the University's financial statements. Based on the Foundation's audited financial statements as of June 30, 2010 and 2009, the Foundation's net assets (including unrealized gains) totaled \$1,283,082, and \$1,116,454 as of June 30, 2010 and 2009, respectively.

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During the years ended June 30, 2010 and 2009, the Foundation contributed \$60 million and \$58 million, respectively, to the University for academic support, student assistance, faculty assistance, research, museums, and libraries. In addition, the Foundation provided capital gifts of \$46 million and \$43 million during 2010 and 2009, 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.

**R. COMPONENT UNIT DISCLOSURES**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

*Nature of the Entity and Principles of Consolidation* – The Foundation is a nonprofit corporation exempt from income tax under Section 501(c)(3) of the Internal Revenue Code whose purpose is to provide financial support of the University of Nebraska System. Its wholly-owned Limited Liability Company, University of Nebraska Technology Park, LLC (Tech Park) provides incubator facilities for emerging businesses.

*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 Tech Park.

*Financial Statement Presentation* – Financial statement presentation follows the requirements of the Financial Accounting Standards Board Accounting Standards Codification (FASB ASC). The Foundation utilizes FASB ASC 958-205 "Financial Statements of Not-for-Profit Organizations." FASB ASC 958-205 sets standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into net asset categories according to externally (donor) imposed restrictions. A description of the three net asset categories utilized by the Foundation 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.



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*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.

*Contributions* – The Foundation utilizes FASB ASC 958-605, "Accounting for Contributions Received and Made." FASB ASC 958-605 requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the Foundation to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

*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.

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

*Investments* – The Organization utilizes FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." FASB ASC 958-320 sets 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 all investments in debt securities are stated at fair value, with gains and losses included in the statements of activities. Fair value is determined by quoted market values.

*Property and Equipment* – Property and equipment assets, consisting of real estate, furniture, equipment and computer software, are 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 1/2 years. Assets are depreciated to a normal estimated salvage value.

*Income Taxes* – The Foundation is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to the Foundation's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Corporation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

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The Foundation has adopted the provisions of FASB ASC 740-10, "Accounting for Income Taxes", under the provisions of FSP FIN 48-3. The Foundation continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law, and new authoritative rulings.

*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.

*Reclassifications* – Certain reclassifications have been made to the 2009 consolidated financial statements to conform to the 2010 financial statement presentation. Such reclassifications had no effect on previously reported net assets.

**2. INVESTMENTS**

The Foundation has adopted FASB ASC 820-10, "Fair Value Measurements", which provides a framework for measuring fair value under generally accepted accounting principles. FASB ASC 820-10 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in FASB ASC 820-10, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 – Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Level 1 also includes U.S. Treasury and federal agency securities and federal agency mortgage-backed securities, which are traded by dealers or brokers in active markets. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.

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Level 2 – Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar assets or liabilities.

Level 3 – Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

For the fiscal year ended June 30, 2010, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

**Marketable Equity Securities** – The fair value of marketable equity securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market activity of the instrument.

The table below presents the balances of assets measured at June 30, 2010 at fair value on a recurring basis.

	2010			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U.S., State and Local Government securities and sovereign debt	\$ 53,564	\$ 53,564	\$ -	\$ -
Other bonds	16,417	16,417	-	-
Common stock	336,590	336,590	-	-
Mutual funds	462,999	462,999	-	-
Limited partnerships	183,970	-	-	183,970
Preferred stock	13,152	-	13,152	-
Total	<u>\$ 1,066,692</u>	<u>\$ 869,570</u>	<u>\$ 13,152</u>	<u>\$ 183,970</u>

The changes in the financial assets for which the Foundation has used Level 3 inputs to determine fair value are as follows:

June 30, 2009	\$ -
Transfers and reclassifications	162,566
Net realized gains	(2,850)
Net unrealized gains	1,052
Interest, dividends, other income/losses	5,221
Investment management fees	(1,157)
Purchases	92,671
Distributions	(73,533)
June 30, 2010	<u>\$ 183,970</u>

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Management evaluates securities for other than temporary impairment at least on a quarterly basis, and more frequently when economic or market concerns warrant such evaluation. Consideration is given to (1) the length of time and the extent to which the fair value has been less than cost, (2) the financial conditions and near-term prospects of the issuer, and (3) the intent and ability of the Foundation to retain its investments in the issuer for a period of time sufficient to allow for any anticipated recovery in fair value. As management has the ability to hold securities for the foreseeable future, no declines are deemed to be other than temporary.

The investments in equity securities with a readily determinable fair market quotation 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>2010</b>		
	<b>Book</b>	<b>Unrealized</b>	<b>Fair</b>
	<b>Value</b>	<b>Gain</b>	<b>Value</b>
		<b>(Loss)</b>	
<b>INVESTMENTS STATED AT FAIR VALUE</b>			
U.S., State and Local Government securities and sovereign debt	\$ 48,624	\$ 4,940	\$ 53,564
Other bonds	15,618	799	16,417
Common stock	322,595	13,995	336,590
Mutual funds	399,009	63,990	462,999
Limited partnerships	220,794	(36,824)	183,970
Preferred stock	12,804	348	13,152
	<u>\$ 1,019,444</u>	<u>\$ 47,248</u>	<u>\$ 1,066,692</u>

	<b>2009</b>		
	<b>Book</b>	<b>Unrealized</b>	<b>Fair</b>
	<b>Value</b>	<b>Gain</b>	<b>Value</b>
		<b>(Loss)</b>	
<b>INVESTMENTS STATED AT FAIR VALUE</b>			
U.S., State and Local Government securities and sovereign debt	\$ 51,062	\$ 3,366	\$ 54,428
Other bonds	20,389	(1,158)	19,231
Common stock	340,465	(22,437)	318,028
Mutual funds	414,946	(68,822)	346,124
Limited partnerships	217,205	(54,639)	162,566
Preferred stock	75	23	98
	<u>\$ 1,044,142</u>	<u>\$ (143,667)</u>	<u>\$ 900,475</u>

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	<b>Book Value 2010</b>	<b>Book Value 2009</b>
<b>INVESTMENTS STATED AT OTHER THAN FAIR VALUE</b>		
Certificates of deposit, savings and money funds	\$ 19,229	\$ 18,505
Real estate	27,368	27,732
Real estate mortgage and contracts	24,742	24,168
Miscellaneous	4,023	3,415
Cash value of life insurance	4,742	4,642
Annuity contracts	208	208
	<u>\$ 80,312</u>	<u>\$ 78,670</u>
<b>TOTAL INVESTMENTS</b>		
Stated at fair value	\$ 1,066,692	\$ 900,476
Stated at other than fair value	80,312	78,670
	<u>\$ 1,147,004</u>	<u>\$ 979,146</u>

**3. LEASE COMMITMENTS**

The Foundation entered into an amended lease agreement for rental of office space on the 2nd and 3rd floors in Lincoln, beginning September 1, 2007 and extending through August 31, 2017. The annual rental is \$577 through calendar year 2012, with a possible increase based on the consumer price index for the period from January 1, 2013 through August 31, 2017. The Foundation had also entered into a contract for rental of office space in Omaha for 15 years beginning on November 1, 2008 with increases every 60 months. The annual rental is \$388 for the first 5 years and \$419 for the next 5 years. The Foundation entered into an amended lease agreement for office space in Kearney for the period from November 1, 2008 to October 31, 2011 at a rental rate of \$4 per month. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2010 are as follows:

June 30, 2011	\$ 1,007
June 30, 2012	979
June 30, 2013	965
June 30, 2014	986
June 30, 2015	996

**4. RETIREMENT PLAN**

The Foundation sponsors a retirement plan that covers employees of the Foundation and Tech Park with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF or Fidelity annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under Code Section 403b(1) of the Internal Revenue Code using annuities under TIAA-CREF and Fidelity Investments. Under the plan, the employee chooses to contribute either 5.5% or 3.5% of their salary to the plan and the Foundation matches the amount with either 8.0% or 6.5% of salary, respectively. The Foundation and Tech Park contributions to the plans for years ending June 30, 2010 and 2009 were \$677 and \$640, respectively.

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**5. CONCENTRATION OF CREDIT RISK**

The Foundation maintains cash balances and certificates of deposit at various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$250. At various times during the fiscal year, the Foundation's cash in bank balances exceeded the federally insured limits. The Foundation has maintained its cash balances and certificates of deposit at financial institutions in accordance with all Foundation policies and procedures.

**6. CONTINGENCIES AND COMMITMENTS**

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

The amounts of the net assets are as follows:

Temporarily restricted - charitable trusts and annuities	\$ 30,387
Temporarily restricted - available for specific purposes	344,658
Temporarily restricted - discretion of the Foundation Board	52,010
Permanently restricted - endowment	765,462
Permanently restricted - available for specific purposes	71,693
Permanently restricted - student loans	10,938
	<u>\$ 1,275,148</u>

**8. PLEDGES RECEIVABLE**

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

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	<u>2010</u>	<u>2009</u>
Gross amount due in:		
One year or less	\$ 45,081	\$ 21,871
One to five years	98,416	91,141
More than five years	18,567	15,535
	<u>162,064</u>	<u>128,547</u>
Less discount to present value	19,829	23,356
	<u>142,235</u>	<u>105,191</u>
Less allowance for doubtful accounts - 3%	4,267	3,156
	<u>\$ 137,968</u>	<u>\$ 102,035</u>

The discount will be recognized as contribution income in years 2011 through 2038.

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, 2010 and 2009 are as follows:

	<u>2010</u>	<u>2009</u>
Property	\$ 1,686	\$ 1,683
Leasehold improvements	3,125	2,986
Aircraft	4,177	4,177
Automobiles	292	206
Furniture, equipment and software	6,596	6,205
	<u>15,876</u>	<u>15,257</u>
Less accumulated depreciation	7,998	6,667
Net property and equipment	<u>\$ 7,878</u>	<u>\$ 8,590</u>

**10. FAIR VALUE OF FINANCIAL INSTRUMENTS**

The carrying amounts of cash, receivables, accounts payable, accrued liabilities, and deferred revenue approximate fair value due to the short-term nature of the items. The carrying amounts of pledges receivable due in more than one year are based on the discounted net present value of the expected future cash flows.

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**11. AGENCY FUNDS**

The Foundation holds and invests certain endowment and other funds in trust on behalf of the University. Such funds approximated \$236 million and \$227 million at June 30, 2010 and 2009, respectively.

**12. DONOR-DESIGNATED ENDOWMENTS**

The Foundation's endowment consists of approximately 4,400 individual funds established for a variety of purposes. Its endowment includes both donor-restricted fund and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriate for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by UPMIFA. In accordance with UPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various fund, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Foundation, and (7) the Foundation's investment policies.

*Investment Return Objectives, Risk Parameters and Strategies* – The Foundation has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well diversified asset mix, which includes equity, debt securities and illiquid alternative investments that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4.5%, while growing the funds if possible. Therefore, the Foundation expects its



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endowment assets, over time, to earn a real (inflation-adjusted) rate of return of at least 5.5% per year net of investment management fees and transaction costs, when measured over rolling five-year period. Actual return in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

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

Endowment Net Asset Composition by Type of Fund as of June 30, 2010 is as follows:

	Temporarily Permanently	Permanently Restricted	Total Net Endowment Assets
Donor-restricted endowment funds	\$ -	\$ 785,136	\$ 785,136
Board-designated endowment funds	139,540	-	139,540
	<u>\$ 139,540</u>	<u>\$ 785,136</u>	<u>\$ 924,676</u>

Changes in endowment net assets as of June 30, 2010 are as follows:

	Temporarily Permanently	Permanently Restricted	Total Net Endowment Assets
Endowment net assets, beginning of year	\$ 117,366	\$ 651,507	\$ 768,873
Contributions	7,110	20,908	28,018
Investment income, net of expenses	8,327	(19,621)	(11,294)
Net appreciation (depreciation)	16,250	162,869	179,119
Amounts appropriated for expenditure	(9,513)	(30,527)	(40,040)
Endowment net assets, end of year	<u>\$ 139,540</u>	<u>\$ 785,136</u>	<u>\$ 924,676</u>

**13. SUBSEQUENT EVENTS**

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through September 20, 2010, the date the financial statements were available to be issued.

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SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2010

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
<b>Research and Development Cluster:</b>					
<b>10 Department of Agriculture:</b>					
Department of Agriculture		10	AG-6395-B-09-0022	\$ 58,200	\$ -
Agriculture Research Service		10.001	5812756316	9,158	-
Agriculture Research Service		10.001	5836259745	445	-
Agriculture Research Service		10.001	5854388335	786,071	-
Agriculture Research Service		10.001	5854405316	22,402	-
Agriculture Research Service		10.001	5854405321	7,491	-
Agriculture Research Service		10.001	5854406355	2,089	-
Agriculture Research Service		10.001	5854407340	29,713	-
Agriculture Research Service		10.001	5854408820	106	-
Agriculture Research Service		10.001	5854409911	10,391	-
Agriculture Research Service		10.001	5854409912	64,770	-
Agriculture Research Service		10.001	5854427298	58,933	5,895
Agriculture Research Service		10.001	5862176026	3,037	-
Agriculture Research Service		10.001	5902069087	4,607	-
Agriculture Research Service		10.001	58544009918	16,214	-
Agriculture Research Service		10.001	433AEK580057	499	-
Agriculture Research Service		10.001	58-1275-9-322	57,007	-
Agriculture Research Service		10.001	58-3625-8-662	8,061	-
Agriculture Research Service		10.001	58-5440-7-334	12,393	-
Agriculture Research Service		10.001	58-5440-9-330	27,042	-
Agriculture Research Service		10.001	58-5442-8-234	58,846	26,289
Agriculture Research Service		10.001	58-6205-9-030	12,125	-
Agriculture Research Service		10.001	58-6435-9-406	25,260	-
Agriculture Research Service		10.001	58-6645-8-139	56,507	-
Agriculture Research Service		10.001	59-0206-9-055	44,697	-
Agriculture Research Service		10.001	59-0790-6-072	34,494	-
Agriculture Research Service		10.001	59-0790-7-080	10,958	-
Agriculture Research Service		10.001	59-1265-9-099	81,015	-
Agriculture Research Service		10.001	59-5440-0-302	17,563	-
Agriculture Research Service	Michigan State University	10.001	61-4684D	19,164	-
Agriculture Research Service		10.001		20,417	-
Agriculture Research Service		10.001	T15438201 5854388335	107,796	-
Agriculture Research Service	Summerdale	10.001		7,734	-
Plant and Animal Disease		10.025	08-7488-0711(CA)	1,250	-
Plant and Animal Disease		10.025	08-9419-0065-CA	15,120	-
Plant and Animal Disease		10.025	09-7488-0711(CA)	14,668	-
Plant and Animal Disease		10.025	09-9419-0065-CA	10,720	-
Plant and Animal Disease	Nebraska Department of Agriculture	10.025	1805152A	12,410	-
Plant and Animal Disease	Nebraska Department of Agriculture	10.025	18-05-174	20,000	-
Wildlife Services		10.028	0874880485(CA)	41,351	-
Wildlife Services		10.028	0874880714CA	33,186	-
Wildlife Services		10.028	0974880485(CA)	73,569	-
Wildlife Services		10.028	68-3A75-4-102	5,979	-
USDA Economics	Nebraska Department of Agriculture	10.125	18-05-138	58,490	-
Federal State Marketing Improvement	Nebraska Department of Agriculture	10.156	1801204	16,423	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813082	1,962	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813083	13,661	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-063	215	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-084	18,612	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-085	22,973	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	1813093	4,083	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-090	3,482	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-094	4,068	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-096	12,074	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-097	11,591	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-098	3,205	-
Special Agricultural Research Grants	Cornell University	10.200	565188728	10,599	-
Special Agricultural Research Grants		10.200	20043864014464	125	-
Special Agricultural Research Grants		10.200	20063410316732	454	-
Special Agricultural Research Grants		10.200	20063432817149	1,287	-
Special Agricultural Research Grants	Washington State University	10.200	106989G002073	1	-
Special Agricultural Research Grants		10.200	2005-38640-15660	759,495	302,263
Special Agricultural Research Grants		10.200	2008-34103-18940	10,989	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Special Agricultural Research Grants		10.200	2008-34328-19146	206,206	102,863
Special Agricultural Research Grants		10.200	2008-34345-19220	185,659	-
Special Agricultural Research Grants		10.200	2008-34352-19287	18,681	-
Special Agricultural Research Grants		10.200	2008-34627-19088	24,666	-
Special Agricultural Research Grants		10.200	2008-38831-18974	4,012	-
Special Agricultural Research Grants	University of California Davis	10.200	200911201-NEBR2	4,894	-
Special Agricultural Research Grants		10.200	2009-34328-19932	87,335	41,813
Special Agricultural Research Grants		10.200	2009-34345-19858	17,051	-
Special Agricultural Research Grants		10.200	2009-34352-19745	51,068	-
Special Agricultural Research Grants		10.200	2009-34627-19777	28,985	-
Special Agricultural Research Grants	South Dakota State University	10.200	3TG081	22,322	4,000
Special Agricultural Research Grants	Cornell University	10.200	56563-8902	3,821	-
Special Agricultural Research Grants	Five State Ruminant	10.200		14,105	-
Special Agricultural Research Grants	Kansas State University	10.200	S08095	2,455	-
Special Agricultural Research Grants	Cornell University	10.200		17,978	-
Special Agricultural Research Grants	Nebraska Corn Board	10.200		27,075	-
Special Agricultural Research Grants	Nebraska Corn Board	10.200		22,776	-
Special Agricultural Research Grants	Nebraska Corn Board	10.200		19,738	-
Special Agricultural Research Grants	Nebraska Corn Board	10.200		31,628	-
Cooperative Forestry Research		10.202	CRHR06031	156,452	-
Hatch Act Payments to Agriculture		10.203	CRAH06031	52,417	-
Hatch Act Payments to Agriculture		10.203	CRHR06031	882,185	-
Hatch Act Payments to Agriculture		10.203	CRMS06031	283,129	-
Hatch Act Payments to Agriculture		10.203	FORMULA FUNDS	1,275,229	-
Competitive Research Grants	University of Connecticut	10.206	6147	8,799	-
Competitive Research Grants		10.206	20063520017138	61,124	-
Competitive Research Grants		10.206	20063540117441	467	-
Competitive Research Grants		10.206	20073520018298	124,268	-
Competitive Research Grants	University of California Davis	10.206	018005-01	58,071	-
Competitive Research Grants	University of New Hampshire	10.206	08-017	5,885	-
Competitive Research Grants		10.206	2006-35203-17249	50,833	-
Competitive Research Grants		10.206	2006-35318-17376	99,281	-
Competitive Research Grants		10.206	2006-35320-17213	95,799	-
Competitive Research Grants		10.206	2007-35102-18234	22,696	-
Competitive Research Grants		10.206	2007-35300-18304	108,172	-
Competitive Research Grants		10.206	2007-35319-18336	185,971	-
Competitive Research Grants		10.206	2007-55100-17788	284,622	-
Competitive Research Grants		10.206	2007-55618-18143	113,272	67,313
Competitive Research Grants		10.206	2008-35201-04546	110,094	-
Competitive Research Grants		10.206	2008-35204-04530	179,852	-
Competitive Research Grants		10.206	2008-35204-04561	175,167	-
Competitive Research Grants		10.206	2008-35400-18708	7,810	2,273
Competitive Research Grants		10.206	2009-35503-05175	125,016	-
Competitive Research Grants	Pennsylvania State University	10.206	3949-UN-USDA-8710	42,577	-
Competitive Research Grants	Iowa State University	10.206	416-17-04	11,663	-
Competitive Research Grants	Colorado State University	10.206	G-1407-1	2,587	-
Competitive Research Grants	University of California	10.206	K01661809	15,639	-
Competitive Research Grants	Kansas State University	10.206	S09189	72,571	-
Graduate Fellowship Grants		10.210	2005-38420-15843	22,029	-
Graduate Fellowship Grants	University of Montana	10.210		20,094	-
Sustainable Agriculture Research and Educ	University of Minnesota	10.215	H408626305	4,461	-
Biotechnology Risk Assessment		10.219	20053352216396	21,100	-
Biotechnology Risk Assessment		10.219	2006-33522-17394	87,583	8,868
Biotechnology Risk Assessment		10.219	59-3622-7-604	42,584	-
1994 Institutional Research Program	Nebraska Indian Commission	10.227		8,585	-
Agriculture and Rural Economics		10.250	58-6000-9-0065	5,000	-
Integrated Programs		10.303	2006-51110-03664	187,763	-
Integrated Programs		10.303	2006-51110-03664	80,818	-
Integrated Programs		10.303	2006-51130-03653	35,043	-
Integrated Programs		10.303	2006-51130-03653	2,942	-
Integrated Programs		10.303	2006-51130-03653	3,076	-
Integrated Programs		10.303	2006-51130-03653	49,907	-
Integrated Programs		10.303	2006-51130-03653	18,021	18,021
Integrated Programs		10.303	2006-51130-03708	146,548	-
Integrated Programs		10.303	2008-51110-04340	35,210	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Integrated Programs		10.303	2008-51110-04340	13,447	13,447
Integrated Programs		10.303	2008-51110-04340	180	180
Integrated Programs	Kansas State University	10.303	S07018	18,889	-
Homeland Security Agricultural		10.304	2006-37620-17521	29,925	-
Homeland Security Agricultural		10.304	2009-37620-05622	34,363	-
Organic Agriculture and Extension Initiative		10.307	20055130002374	189,186	-
Organic Agriculture and Extension Initiative		10.307	2007-51300-03785	149,963	-
Organic Agriculture and Extension Initiative		10.307	2009-51300-05541	22,015	-
Organic Agriculture and Extension Initiative		10.307	2009-51300-05603	83,542	-
Agriculture & Food Research Initiative		10.310	2009-65119-05674	168,199	-
Agriculture & Food Research Initiative		10.310	2009-65119-05753	91,949	-
Agriculture & Food Research Initiative		10.310	2009-65300-05702	13,822	-
Agriculture & Food Research Initiative		10.310	2010-65505-20622	3,400	-
Agriculture & Food Research Initiative		10.310	2010-85605-20546	126	-
Agriculture & Food Research Initiative		10.310	2010-85605-20546	1,652	-
Agriculture & Food Research Initiative	North Dakota State University	10.310	FAR-0015525-1	13,826	-
Agriculture & Food Research Initiative	University of Nevada Reno	10.310	UNR 10-61	500	-
Crop Insurance		10.450	05IE08310254	1,289,160	57,874
Develop Non-insurance Risk Management		10.456	05IE08310207	30,624	-
Develop Non-insurance Risk Management		10.456	05IE08310208	377,238	79,918
Develop Non-insurance Risk Management		10.456	06IE08310065-P	228,374	-
Develop Non-insurance Risk Management		10.456	09IE08310035	63	-
Develop Non-insurance Risk Management		10.456	09IE08310035	24,139	21,887
Environmental Quality Incentive Program		10.912	NRCS 65-6526-6-284	16,049	-
Environmental Quality Incentive Program	Nebraska Corn Board	10.912		57,833	-
Scientific Cooperation and Research		10.961	58-3148-8-176	1,447	-
Scientific Cooperation and Research		10.961	58-3148-9-196	19,441	-
International Training Foreign Participant		10.962	58-3148-7-243	9,731	-
10 Agency Total				11,919,197	
<b>11 Department of Commerce:</b>					
Community Intergovernmental Climate		11.428	EA133E08SE3600	33,225	-
Community Intergovernmental Climate		11.428	EA133E09SE3301	13,568	-
Climate and Atmospheric Research		11.431	NA05OAR4311139	8	-
Climate and Atmospheric Research		11.431	NA06OAR4310087	61,217	-
Climate and Atmospheric Research		11.431	NA06OAR4310110	55,670	-
Climate and Atmospheric Research		11.431	NA07OAR4310376	70,295	5,833
Climate and Atmospheric Research		11.431	NA07OAR4310456	6,758	-
Climate and Atmospheric Research		11.431	NA07OAR4310464	168,752	18,472
Climate and Atmospheric Research		11.431	NA08OAR4310677	33,514	-
Climate and Atmospheric Research		11.431	NA08OAR4310696	112,782	60,353
Climate and Atmospheric Research		11.431	NA09OAR4310188	97,757	-
Congressional Identified Awards and Projects		11.469	NA09SEC4690009	101,442	10,847
Educational Partnership Program	Florida A&M University	11.481	000953;C-2545	22,460	-
Educational Partnership Program	Florida A&M University	11.481	000953;C-1755	14,155	-
Measurent Engineering Research Standard	Caisson Laboratory	11.609	70NANB7H7022	46,225	-
ARRA NIST Construction Grants		11.618	60NANB10D035	66,966	-
11 Agency Total				904,794	
<b>12 Department of Defense:</b>					
Department of Defense	APTIMA, Inc.	12	0509-1425	16,145	-
Department of Defense	MITRE Corporation	12	1-83547	5,816	-
Department of Defense	Nebraska Military Department	12	2009-183	16,977	-
Air Force Other		12	FA8650-07-C-5911	452,266	66,797
Navy Other		12	N0017302P1011	366	-
Department of Defense	Nebraska Military Department	12	NIS 41062 04	51,211	-
Department of Defense		12	W91243-07-M-0089	89,811	67,500
Department of Defense		12	W81XWH-07-1-0218	381,311	-
Flood Control Projects		12.106	DACW4598P0631	583	-
Navigation Projects	Battelle	12.107	69219	12,011	-
Collaborative Research & Development	Univesity of New Mexico	12.114	79814287K1 0103D0009	141,508	-
Collaborative Research & Development		12.114	HDTRA10710008	113,452	-
ONR Basic Applied Research	University of South Carolina	12.300	07-1399	31,480	-
ONR Basic Applied Research		12.300	N000140510432	954,493	424,314
ONR Basic Applied Research		12.300	N000140610265	2,796	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
ONR Basic Applied Research		12.300	N000140610604	128,186	-
ONR Basic Applied Research		12.300	N00014-09-1-0620	96,484	-
ONR Basic Applied Research		12.300	N00014-09-1-0943	462,761	-
ONR Basic Applied Research		12.300	N00014-091-1174	344,362	-
ONR Basic Applied Research		12.300	N00014-10-1-0846	18,329	-
Basic Scientific Research	North Carolina State University	12.351	2009064601 HDTRA1090	80,728	-
Basic Scientific Research	North Texas University	12.351	GN00024361	95,900	-
Military Medical Research and Development	University of Mississippi	12.420	08-04-072	105,244	-
Military Medical Research and Development		12.420	W81 XWH-10-1-0175	62,456	-
Military Medical Research and Development		12.420	W81XWH-05-1-0527	633,614	311,183
Military Medical Research and Development		12.420	W81XWH-0610019	97,471	94,594
Military Medical Research and Development		12.420	W81XWH-0610070	33,554	-
Military Medical Research and Development	Creighton University	12.420	W81XWH-07-1-0201	3,106	-
Military Medical Research and Development		12.420	W81XWH-07-1-0351	144,653	-
Military Medical Research and Development		12.420	W81XWH-07-2-0034	100,715	10,664
Military Medical Research and Development		12.420	W81XWH-07-C-0114	62,134	-
Military Medical Research and Development		12.420	W81XWH-08-1-0039	1,938	-
Military Medical Research and Development		12.420	W81XWH-08-1-0350	6,076	-
Military Medical Research and Development		12.420	W81XWH-08-1-0366	2,964	-
Military Medical Research and Development		12.420	W81XWH-08-1-0459	174,467	-
Military Medical Research and Development		12.420	W81XWH-08-1-0474	164,690	-
Military Medical Research and Development		12.420	W81XWH-08-1-0541	153,570	-
Military Medical Research and Development		12.420	W81XWH-08-1-0617	25,988	-
Military Medical Research and Development		12.420	W81XWH-08-1-0621	47,999	-
Military Medical Research and Development		12.420	W81XWH-08-1-0652	38,452	-
Military Medical Research and Development		12.420	W81XWH-08-1-0783	25,486	-
Military Medical Research and Development		12.420	W81XWH-08-1-0789	25,933	-
Military Medical Research and Development		12.420	W81XWH-08-2-0043	579,231	249,403
Military Medical Research and Development		12.420	W81XWH-09-1-0155	89,785	-
Military Medical Research and Development		12.420	W81XWH-09-1-0386	725,774	56,428
Military Medical Research and Development		12.420	W81XWH-09-1-0454	1,410,243	875,988
Military Medical Research and Development		12.420	W81XWH-09-1-0510	23,762	-
Military Medical Research and Development		12.420	W81XWH0910745	376,161	-
Military Medical Research and Development		12.420	W81XWH-09-2-0185	514,401	188,402
Military Medical Research and Development		12.420	w81xwh-10-1-0271	18,735	-
Military Medical Research and Development		12.420	W9113M-0710004	498,392	-
ARO Basic Scientific Research	J.A. Woollam Company	12.431	20081	4,545	-
ARO Basic Scientific Research	Central Florida University	12.431	104226	202,432	-
ARO Basic Scientific Research	Radiation Monitoring	12.431	C10-17	37,217	-
ARO Basic Scientific Research		12.431	FA9550-06-1-0375	178,944	-
ARO Basic Scientific Research	Northwestern University	12.431	SP0005442-PROJ000189	58,312	-
ARO Basic Scientific Research		12.431	W911NF0710307	124,275	-
ARO Basic Scientific Research		12.431	W911NF-08-1-0190	111,780	-
ARO Basic Scientific Research		12.431	W911NF0810207	103,828	-
ARO Basic Scientific Research		12.431	W911NF0810311	183,421	-
ARO Basic Scientific Research		12.431	W911NF-09-1-0164	589,582	-
ARO Basic Scientific Research	National Storage Industry	12.431		31,740	-
Basic Applied Research	J.A. Woollam Company	12.630	46783	104,445	-
Basic Applied Research		12.630	FA9550-04-1-0232	482,188	-
Basic Applied Research		12.630	FA9550-07-1-0539	134,365	-
Basic Applied Research		12.630	FA9550-08-1-0263	1,544,452	-
Basic Applied Research		12.630	FA9550-08-1-0393	102,105	-
Basic Applied Research		12.630	HM1582-09-1-0031	213,720	30,801
Basic Applied Research	Battelle	12.630	TCN 07201	5,060	-
Basic Applied Research	Battelle	12.630	TCN 09201	66,686	-
Basic Applied Research		12.630	W911NF-08-1-0483	1,798,120	-
Basic Applied Research		12.630	W911NF0920039	237,759	-
Office of Naval Research		12.700	N0017301P1282	430	-
Airforce Defense Research Sciences		12.800	FA9550-07-1-0300	180,377	-
Airforce Defense Research Sciences		12.800	FA9550-07-1-0499	396,734	-
Airforce Defense Research Sciences		12.800	FA95500710521	1,067,114	-
Airforce Defense Research Sciences		12.800	FA95500810232	732,443	-
Airforce Defense Research Sciences		12.800	FA95500910009	290,057	-
Airforce Defense Research Sciences		12.800	FA95500910129	117,721	-
Airforce Defense Research Sciences		12.800	FA95500910687	62,007	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Mathematical Sciences Research		12.901	H982300710066	7,582	-
Research and Technical Development		12.910	HR00110910031	62,165	-
Research and Technical Development		12.910	N660010812026	262,964	-
12 Agency Total				19,138,540	
<b>14 Department of Housing and Urban Development:</b>					
Economic Development Block Grant		14.246	B06SPNE0624	43,594	-
Economic Development Block Grant		14.246	B06SPNE0624	30,182	-
14 Agency Total				73,776	
<b>15 Department of Interior:</b>					
Department of Interior	Cooperative Ecosystem Studies Unit	15	653206M002	244	-
Department of Interior	National Park Service	15	H6000060100/001	33,358	-
Department of Interior		15	J1404094676	334	334
Department of Interior		15	J1526095296	42,347	-
Department of Interior		15	J6067090011	2,143	-
Department of Interior		15	P069090013	4,257	-
Department of Interior	Nebraska Game and Parks Commission	15		39,864	-
Department of Interior	University of Alaska Fairbanks	15	UAF 100048	17,385	-
Department of Interior	Nebraska Game and Parks Commission	15		2,222	-
Department of Interior	Nebraska Game and Parks Commission	15		1,812	-
Department of Interior	Nebraska Game and Parks Commission	15		70,436	-
Department of Interior	Nebraska Game and Parks Commission	15		14,440	-
Department of Interior	Nebraska Game and Parks Commission	15		27,904	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	F-160-R	84,087	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		1,433	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		5,367	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		37,872	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		89,047	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		158,879	158,879
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		14,061	14,061
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		18,328	-
Fish & Wildlife Management Assistance		15.608	2007-0079-036	23,647	-
Fish & Wildlife Management Assistance		15.608	601817P701	8,860	-
Fish & Wildlife Management Assistance		15.608	601819G306 ES09NE001	10,052	-
Endangered Species Fund		15.615	601817P667	10,500	-
Endangered Species Fund		15.615	601818J423 11220000	33,298	-
Endangered Species Fund		15.615	601818J423 11300000	944	-
Endangered Species Fund		15.615	601818J424	27,746	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		64,564	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		3,754	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		23,389	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		44,777	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		242	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	143403HQRU1586	83,565	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T211R	7,019	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-69	234	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		5,451	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		1	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		76	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		3,437	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		4,655	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		16,843	-
Research Grants		15.650	401819G501	12,033	-
State Water Resources Research		15.805	05FC601962	3,434	-
State Water Resources Research		15.805	06HQGR0097	93,192	23,472
State Water Resources Research		15.805	07HQAG0004	44,780	-
State Water Resources Research		15.805	08HQSA0127	24	-
State Water Resources Research		15.805	20072090033806FLSA82	2,527	-
State Water Resources Research		15.805	G09AP00031	31,696	-
State Water Resources Research		15.805	J6067070012	402	-
State Water Resources Research	Army Corps of Engineers	15.805	W912HZ-08-2-0004	8,745	-
Geological Survey	America View	15.808	AV08-NE01	31,966	-
Geological Survey		15.808	G10AC00377	48	-
Geologic Mapping Program		15.810	08HQAG0113	45,667	12,030

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Geologic Mapping Program		15.810	G09AC00172	23,573	-
Cooperative Research Units Program		15.812	03HQRU1586	49,173	-
Cooperative Research Units Program		15.812	143403HQRU1586	61,064	-
Cooperative Research Units Program		15.812	G09AC00098	164,855	-
Cooperative Research Units Program		15.812	G09AC00114	2,082	-
Cooperative Research Units Program		15.812	G09AC00347	98,197	27,506
Cooperative Research Units Program		15.812	G10AC00065	33,276	-
Remote Sensing Education Outreach & Rsch		15.915	GA225509031	20,890	-
Remote Sensing Education Outreach & Rsch		15.915	H1530050016	2,242	-
National Center for Preservation Technology		15.923	MT-2210-08-NC-03	9,320	-
15 Agency Total				1,778,060	
<b>16 Department of Justice:</b>					
Department of Justice		16	USCA-NE09-C-0001	12,274	-
Sex Offender Management	Lancaster County	16.203	C-09-0632	12,584	-
Juvenile Accountability Block Grants	Nebraska Commission on Law Enforcement & Criminal Justice	16.523	09-JA-600	25,508	-
Juvenile Justice and Delinquency Prevention	Nebraska Commission on Law Enforcement & Criminal Justice	16.540	08-JJ-09	73,371	-
Juvenile Justice	Flanagan's Boys Home	16.541	40347	3	-
Justice Research Evaluation and Development		16.560	2009DNBXX199	17,482	-
Drug Court Discretionary Grant	Nebraska Administrative Office of Court	16.585	2009-DC-BX-0113	16,057	-
Drug Court Discretionary Grant	Douglas County Department of Corrections	16.585		662	-
Project Safe Neighborhoods	Nebraska Commission on Law Enforcement & Criminal Justice	16.609	08-SN-8902	1,233	-
Project Safe Neighborhoods	Nebraska Commission on Law Enforcement & Criminal Justice	16.609	09-SN-8902	4,918	-
Project Safe Neighborhoods		16.609	2008-IJ-CX-0022	103,970	-
Public Safety and Community		16.710	2009CKWX0221	136,279	-
Public Safety and Community	Nebraska Commission on Law Enforcement & Criminal Justice	16.710	CC-08-382	2,484	-
Criminal and Juvenile Justice	Nebr. Dept. of Health and Human Services	16.745		20,227	-
16 Agency Total				427,052	
<b>17 Department of Labor:</b>					
ARRA Worker Training and Placement	Nebraska Department of Labor	17.275	023-0014-2010	4,719	-
17 Agency Total				4,719	
<b>19 Department of State:</b>					
Department of State		19	2005H325400000	33,233	-
Department of State	University of Delaware	19	22282 SLMAQM08GR043	2,131	-
19 Agency Total				35,364	
<b>20 Department of Transportation:</b>					
Department of Transportation		20	DTRFR53-05-G-00317	7,259	-
Highway Research and Development Program	Nebraska Department of Roads	20.200	ITS-STWD(66)	190,225	-
Highway Planning and Construction	Modjeski and Masters	20.205	2776	8,008	-
Highway Planning and Construction	Iowa Department of Transportation	20.205	11533	50,000	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	43113	2,286	-
Highway Planning and Construction	Wavetronix LLC	20.205	44394	34,405	-
Highway Planning and Construction	Genex Systems LLC	20.205	ALTD1-4-090125	112,266	-
Highway Planning and Construction	Genex Systems LLC	20.205	ALTD9-1-R10	12,811	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	CJ0601	155,752	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPS-STWD-78 Supp #1	35,318	4,750
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPU-STWD (94)	29,599	-
Highway Planning and Construction		20.205	DTFH61-10-H-00003	18,822	-
Highway Planning and Construction		20.205	DTFH68-07-E-00010	186,457	-
Highway Planning and Construction		20.205	DTFH68-09-E-00120	5,472	-
Highway Planning and Construction		20.205	DTRT07-G-0007	1,218,625	499,092
Highway Planning and Construction	National Academy of Sciences	20.205	HR 18-14	55,627	11,956
Highway Planning and Construction	National Academy of Sciences	20.205	HR1722	21,789	7,600
Highway Planning and Construction	Nebraska Department of Roads	20.205	IBRC-STWD(82)	135,167	-
Highway Planning and Construction	National Academy of Sciences	20.205	NCHRP-148	20,258	-
Highway Planning and Construction	California Department of Transportation	20.205		2,766	-
Highway Planning and Construction	Modjeski and Masters	20.205	PN2865	3,233	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Highway Planning and Construction	Georgia Institute of Technology	20.205	R8438-S1	55,356	17,100
Highway Planning and Construction	Texas A&M Research	20.205	S070071	81,923	-
Highway Planning and Construction	National Academy of Sciences	20.205	SHRP R-19A	341,853	121,569
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(05) P576	4,431	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P581	6,928	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P582	5,484	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P584	21,012	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P587	42,217	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P328	32,217	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P329	23,253	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P331	24,151	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P332	71,393	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P333	42,910	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P335	37,984	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(501)	68,667	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	67,945	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #52	12,360	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #53	3,041	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #44	15,682	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #47	19,536	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #49	1,993	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #50	9,240	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) SUPPL #57	9,967	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	11,524	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	49,236	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P318	57,953	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P319	19,731	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P321	40,804	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P322	27,934	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P323	42,296	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P325	65,303	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05) P574	156	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05)P577	2,326	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06) P592	694	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06)P586	17,596	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P596	261	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P599	22,886	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P307	2,700	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P308	16,479	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P309	16,788	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P311	33,950	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P317	67,150	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P563	8,324	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P568	2,258	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-STWD(68)	4	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SUPPL #56	23,018	-
Highway Planning and Construction	GKY & Associates	20.205	TASK ORDER 31	25,238	-
Highway Planning and Construction	GKY & Associates	20.205	TASK ORDER 32	3,957	-
Highway Planning and Construction	GKY & Associates	20.205	TASK ORDER 33	39,730	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) SUPP #26	91	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #1	98,738	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #10	16,314	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #11	42,452	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #12	69,804	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #13	44,596	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #14	10,858	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #15	7,574	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #16	13,859	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #17	10,200	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #18	29,764	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #19	1,309	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #2	6,336	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #20	1,568	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #21	13,023	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #22	53,193	-



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #23	33,448	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #3	12,197	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #4	8,174	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #5	10,477	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #6	44,203	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #8	11,436	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #9	62,342	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	VL 0911 47608	127,099	-
Highway Planning and Construction	GKY & Associates	20.205		1,046	-
Railroad Development		20.314	DTFR53-06-G-00010	569,918	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(09) P330	24,782	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-P1(11)M301	11,094	-
Safety Incentive	Nebraska Department of Motor Vehicles	20.605	2421001	102,021	-
State Traffic Safety Information System	Nebr. Dept of Health and Human Services	20.610	36775-04	21,951	-
Hazardous Materials Public Sector Training	Nebraska Military Department	20.703		39,401	-
Hazardous Materials Public Sector Training	Nebraska Military Department	20.703		16,522	-
20 Agency Total				5,419,774	
<b>27 Federal Civil Service:</b>					
Mobility Program		27.011	5USC 3371-3376	37,008	-
Mobility Program	Nebr. Educ. Biomedical Research Service	27.011		11,021	-
Mobility Program	Nebr. Educ. Biomedical Research Service	27.011		12,054	-
Mobility Program	Nebr. Educ. Biomedical Research Service	27.011		12,054	-
Mobility Program		27.011	NIH Shunpu Zhang IPA	56,571	-
27 Agency Total				128,708	
<b>43 National Aeronautics and Space Administration:</b>					
National Aeronautics and Space Administration	University of Maryland	43		67,058	-
National Aeronautics and Space Administration		43	2005-081-03-SC7	3,067	-
National Aeronautics and Space Administration		43	NNG06GE64G	70,640	41,695
National Aeronautics and Space Administration		43	NNG06GG17G	21,836	21,836
National Aeronautics and Space Administration		43	NNX07AL56A00	129,600	44,678
National Aeronautics and Space Administration		43	NNX08AE73A00	104,197	86,373
National Aeronautics and Space Administration		43	NNX08AI75G	178,037	-
National Aeronautics and Space Administration		43	NNX08AQ86G	89,535	-
National Aeronautics and Space Administration		43	NNX08AV20A00	127,571	112,275
National Aeronautics and Space Administration		43	NNX09AI80G	12,638	-
National Aeronautics and Space Administration		43	NNX09AO71A00	48,997	42,933
National Aeronautics and Space Administration		43	NNX09AQ8A00	136,440	129,926
National Aeronautics and Space Administration		43	NNX10AG60G	8,679	-
Science	University of Illinois Urbana	43.001	2007-05966-01	45,428	-
Science	Space Telescope Science Institute	43.001	HSTED9028001A	291	-
Science		43.001	NNX09AL92G	32,941	-
Aeronautics	Rutgers University	43.002	3506	35,878	-
Aeronautics		43.002	NNJ09HC67P	13,644	-
Aeronautics		43.002	NNX08AL54G	34,665	-
Aeronautics		43.002	NNX08AN17G	22,026	-
Aeronautics		43.002	NNX08AY71GT	19,308	-
Aeronautics	VerdaSee Solutions	43.002		412	-
43 Agency Total				1,202,888	
<b>45 National Endowment Arts and Humanities:</b>					
Promotion of the Humanities Research		45.161	RQ5033808	95,305	39,366
Humanities Professional Development		45.163	FS5021509	100,905	-
Promotion of the Humanities		45.169	HD5044008	19,074	12,203
45 Agency Total				215,284	
<b>47 National Science Foundation:</b>					
Engineering		47.041	237135	74	-
Engineering		47.041	457346	8,579	-
Engineering		47.041	523498	5,682	-
Engineering		47.041	556019	3,631	-
Engineering		47.041	600130	21,339	-
Engineering		47.041	600675	63,413	-
Engineering		47.041	600733	55,152	8,105

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Engineering		47.041	619553	13,383	-
Engineering		47.041	621899	188,439	-
Engineering		47.041	644618	50,935	-
Engineering		47.041	652905	38,803	-
Engineering		47.041	709333	199,079	48,430
Engineering		47.041	725881	112,241	12,670
Engineering		47.041	728294	174,432	-
Engineering		47.041	738379	3,610	-
Engineering		47.041	758199	33,595	-
Engineering		47.041	801736	52,164	-
Engineering		47.041	825905	119,138	-
Engineering		47.041	846329	96,537	-
Engineering		47.041	852729	1,037	-
Engineering		47.041	901218	3,393	-
Engineering		47.041	922579	15,000	-
Engineering		47.041	926880	43,152	-
Engineering		47.041	928873	3,107	-
Engineering		47.041	944479	95,391	-
Engineering		47.041	966850	19,765	-
Engineering		47.041	852192	173,422	-
Engineering	CEENBoT Inc.	47.041	2010-1	12,081	-
Engineering	Texas Tech University	47.041	21P120-01	32,088	-
Mathematical and Physical Science		47.049	213808	89,828	33,116
Mathematical and Physical Science		47.049	354281	239,023	18,837
Mathematical and Physical Science		47.049	355235	1,310	-
Mathematical and Physical Science		47.049	415421	12,328	9,155
Mathematical and Physical Science		47.049	427746	1,633	-
Mathematical and Physical Science		47.049	518644	1,751	-
Mathematical and Physical Science		47.049	545593	78,801	-
Mathematical and Physical Science		47.049	547780	93,000	-
Mathematical and Physical Science		47.049	547887	77,356	-
Mathematical and Physical Science		47.049	601196	10,066	-
Mathematical and Physical Science		47.049	601666	10,357	-
Mathematical and Physical Science		47.049	602332	4,194	-
Mathematical and Physical Science		47.049	602498	8,047	-
Mathematical and Physical Science		47.049	606776	13,857	-
Mathematical and Physical Science		47.049	606857	32,418	-
Mathematical and Physical Science		47.049	649104	29,854	-
Mathematical and Physical Science		47.049	652866	67,354	-
Mathematical and Physical Science		47.049	653182	125,549	-
Mathematical and Physical Science		47.049	653379	21,923	-
Mathematical and Physical Science		47.049	653592	314,056	(35,010)
Mathematical and Physical Science		47.049	717562	74,464	13,030
Mathematical and Physical Science		47.049	718117	138,779	-
Mathematical and Physical Science		47.049	747704	87,826	-
Mathematical and Physical Science		47.049	749916	95,270	13,801
Mathematical and Physical Science		47.049	803082	61,433	-
Mathematical and Physical Science		47.049	804744	53,028	-
Mathematical and Physical Science		47.049	809637	113,224	-
Mathematical and Physical Science		47.049	820521	1,716,848	27,848
Mathematical and Physical Science		47.049	821385	49,013	-
Mathematical and Physical Science		47.049	838463	245,522	-
Mathematical and Physical Science		47.049	855675	52,032	-
Mathematical and Physical Science		47.049	901673	45,019	-
Mathematical and Physical Science		47.049	903493	72,343	-
Mathematical and Physical Science		47.049	903517	57,995	-
Mathematical and Physical Science		47.049	908435	37,582	-
Mathematical and Physical Science		47.049	909580	135,857	-
Mathematical and Physical Science		47.049	911732	60,127	-
Mathematical and Physical Science		47.049	922937	41,423	-
Mathematical and Physical Science		47.049	940459	9,052	-
Mathematical and Physical Science		47.049	966600	22,122	-
Mathematical and Physical Science		47.049	967377	7,649	-
Mathematical and Physical Science		47.049	1001130	11,748	-
Mathematical and Physical Science		47.049	1004766	42,291	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Mathematical and Physical Science		47.049	1005071	23,055	-
Mathematical and Physical Science	University of Wisconsin	47.049	022K853	91,658	-
Mathematical and Physical Science	University of California Los Angeles	47.049	1000GHD869	563,247	(37,426)
Mathematical and Physical Science	North Carolina State University	47.049	2004-0681-01	30,064	-
Mathematical and Physical Science		47.049	DMR-0513699	9,019	-
Mathematical and Physical Science		47.049	PHY-0615590	87,396	-
Mathematical and Physical Science	State University of New York	47.049	R489185 0701540	49,076	-
Mathematical and Physical Science	University of Texas	47.049	SC 08-20	21,953	-
Geosciences		47.050	602154	49,405	-
Geosciences		47.050	609982	20,058	-
Geosciences		47.050	645504	104,067	-
Geosciences		47.050	757189	54,364	-
Geosciences		47.050	800763	35,781	-
Geosciences		47.050	809254	19,908	14,152
Geosciences		47.050	816576	48,294	-
Geosciences		47.050	819923	4,130	-
Geosciences	University of Massachusetts Amherst	47.050	07-003984 A 00	34,179	-
Geosciences	University of Minnesota	47.050	A524646402	32,591	-
Geosciences		47.050	ATM-0634872	1	-
Geosciences	Joint Oceanographic Institutions	47.050	T307A39	4,706	-
Computer & Information Science & Technology		47.070	324861	13,999	-
Computer & Information Science & Technology		47.070	347518	34,445	-
Computer & Information Science & Technology		47.070	454203	135,967	-
Computer & Information Science & Technology		47.070	535255	123,685	1,759
Computer & Information Science & Technology		47.070	541263	102,933	-
Computer & Information Science & Technology		47.070	621526	176,173	62,080
Computer & Information Science & Technology		47.070	632642	140,398	-
Computer & Information Science & Technology		47.070	644080	76,034	-
Computer & Information Science & Technology		47.070	707944	50,038	-
Computer & Information Science & Technology		47.070	720654	149,900	-
Computer & Information Science & Technology		47.070	720757	112,652	-
Computer & Information Science & Technology		47.070	720810	35,846	-
Computer & Information Science & Technology		47.070	747009	47,758	-
Computer & Information Science & Technology		47.070	829647	84,177	-
Computer & Information Science & Technology		47.070	830730	76,108	-
Computer & Information Science & Technology		47.070	834753	82,596	-
Computer & Information Science & Technology		47.070	855139	24,236	-
Computer & Information Science & Technology		47.070	915526	66,832	-
Computer & Information Science & Technology		47.070	916525	25,290	-
Computer & Information Science & Technology		47.070	916859	31,975	-
Computer & Information Science & Technology		47.070	917265	35,744	-
Computer & Information Science & Technology		47.070	937993	65,780	-
Computer & Information Science & Technology		47.070	958346	17,568	-
Computer & Information Science & Technology		47.070	'0546384	65,762	-
Computer & Information Science & Technology		47.070	'0619875	1,072	-
Computer & Information Science & Technology		47.070	CCF-0541057	23,971	-
Computer & Information Science & Technology		47.070	IIS-0534616	111,197	-
Computer & Information Science & Technology	Oregon State University	47.070	S0773HA(KA)	5,987	-
Biological Sciences		47.074	443470	4,294	-
Biological Sciences		47.074	444333	7,665	-
Biological Sciences		47.074	516973	44,023	-
Biological Sciences		47.074	520815	41,828	-
Biological Sciences		47.074	521743	5,186	-
Biological Sciences		47.074	544447	12,692	-
Biological Sciences		47.074	544448	2,683	-
Biological Sciences		47.074	614342	624	-
Biological Sciences		47.074	614503	21,249	-
Biological Sciences		47.074	614916	19,499	-
Biological Sciences		47.074	619764	728	-
Biological Sciences		47.074	643179	140,931	-
Biological Sciences		47.074	646356	103,136	-
Biological Sciences		47.074	701892	1,862,625	-
Biological Sciences		47.074	715117	19,365	-
Biological Sciences		47.074	731399	17,568	-
Biological Sciences		47.074	732838	39,815	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Biological Sciences		47.074	732863	86,126	-
Biological Sciences		47.074	743783	396,835	37,153
Biological Sciences		47.074	744104	128,670	-
Biological Sciences		47.074	744758	54,089	-
Biological Sciences		47.074	749504	75,587	-
Biological Sciences		47.074	818116	188,628	-
Biological Sciences		47.074	820668	475,758	-
Biological Sciences		47.074	821538	76,467	-
Biological Sciences		47.074	841993	72,269	-
Biological Sciences		47.074	843312	159,309	43,497
Biological Sciences		47.074	847819	34,941	-
Biological Sciences		47.074	851593	77,975	-
Biological Sciences		47.074	851747	53,569	-
Biological Sciences		47.074	918258	79,729	-
Biological Sciences		47.074	919136	47,073	-
Biological Sciences		47.074	938224	15,805	-
Biological Sciences		47.074	952533	75,494	-
Biological Sciences		47.074	953766	22,138	-
Biological Sciences	Arizona State University	47.074	07-745	10,243	-
Biological Sciences	St. Olaf College	47.074	10-52013	9,547	-
Biological Sciences	Washington State University	47.074	107476-G002554	224,347	-
Biological Sciences	George Washington University	47.074	310871CCLS20570F1050	56,117	-
Biological Sciences	Michigan State University	47.074	61-2596UN	2,891	-
Biological Sciences	University of Maryland Baltimore	47.074	CG0608 A3	28,443	-
Biological Sciences		47.074	DEB-0515460	2,865	-
Biological Sciences		47.074	DEB-0732969	22,710	-
Biological Sciences		47.074	EF-0805385	165,869	39,883
Biological Sciences		47.074	MCB-0616005	137,837	-
Biological Sciences	St. Louis University	47.074	MCB065831	171	-
Biological Sciences		47.074	MCB-0718661	104,270	-
Biological Sciences	University of Georgia	47.074	RC371 188	194,476	-
Biological Sciences	University of California	47.074	S-000202	165,818	-
Biological Sciences	University of Maine	47.074	UM-5673	4,023	-
Biological Sciences	University of Minnesota	47.074	X4416309101 620652	31,177	-
Social Behavioral & Economic Sciences		47.075	452129	17,051	-
Social Behavioral & Economic Sciences		47.075	709668	56,968	-
Social Behavioral & Economic Sciences		47.075	717583	76,280	-
Social Behavioral & Economic Sciences		47.075	721378	31,196	-
Social Behavioral & Economic Sciences		47.075	721707	70,328	40,000
Social Behavioral & Economic Sciences		47.075	751911	7,030	-
Social Behavioral & Economic Sciences		47.075	754954	90,280	-
Social Behavioral & Economic Sciences		47.075	826828	242,944	54,010
Social Behavioral & Economic Sciences		47.075	961060	10,718	907
Social Behavioral & Economic Sciences	Montana State University	47.075	G099-07-W0992	13,225	-
Social Behavioral & Economic Sciences		47.075	PD5000708	92,696	44,212
Social Behavioral & Economic Sciences		47.075	SES-0854738	51,685	-
Education and Human Resources	NSF Education and Human Resources	47.076	11215	1,203	-
Education and Human Resources	Brigham Young University	47.076	60156	10,558	-
Education and Human Resources		47.076	338202	349,362	-
Education and Human Resources		47.076	404988	16,910	16,910
Education and Human Resources		47.076	412502	817,965	124,977
Education and Human Resources		47.076	531920	177,824	-
Education and Human Resources		47.076	536508	1,937	-
Education and Human Resources		47.076	548501	218	-
Education and Human Resources		47.076	622274	120,729	-
Education and Human Resources		47.076	633482	26,618	-
Education and Human Resources		47.076	733228	414,359	148,869
Education and Human Resources		47.076	737530	46,029	-
Education and Human Resources		47.076	811250	511,416	-
Education and Human Resources		47.076	831835	1,083,546	217,139
Education and Human Resources		47.076	833403	410,025	21,073
Education and Human Resources		47.076	903469	140,994	-
Education and Human Resources	Central Community College	47.076	0903157-2009-01	11,774	-
Education and Human Resources		47.076	DBE-0900861	5,001	-
Education and Human Resources	University of Kansas	47.076	FY2008-038 M2	5,382	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Education and Human Resources	Kansas State University	47.076	FY2009020	10,667	-
Education and Human Resources	University of Illinois	47.076	Sub 2003-02919-1	54	-
Education and Human Resources	University of Arizona	47.076	Y483345	62,511	-
Education and Human Resources	MAA Math Association of America	47.076		14,004	-
Polar Programs		47.078	342484	2,463,701	1,609,445
Polar Programs		47.078	635540	14,394	-
Polar Programs		47.078	713822	38,066	-
International Science and Engineering		47.079	623660	35,246	-
International Science and Engineering		47.079	728242	39,306	-
International Science and Engineering		47.079	937609	17,461	-
International Science and Engineering	Kansas State University	47.079	FY2008024	174,897	(5,797)
Office of Experimental Programs		47.081	701892	1,841,403	865,274
ARRA Research Support		47.082	839108	124,552	34,690
ARRA Research Support		47.082	850525	3,064	-
ARRA Research Support		47.082	851703	76,847	-
ARRA Research Support		47.082	854431	30,783	-
ARRA Research Support		47.082	855629	164,873	-
ARRA Research Support		47.082	900644	103,590	50,853
ARRA Research Support		47.082	901990	104,430	-
ARRA Research Support		47.082	907475	48,097	-
ARRA Research Support		47.082	908270	29,330	-
ARRA Research Support		47.082	908476	43,078	-
ARRA Research Support		47.082	914815	52,924	-
ARRA Research Support		47.082	920504	93,389	-
ARRA Research Support		47.082	920845	12,577	-
ARRA Research Support		47.082	921838	9,695	-
ARRA Research Support		47.082	926171	30,899	-
ARRA Research Support		47.082	926381	36,096	-
ARRA Research Support		47.082	935108	69,558	-
ARRA Research Support		47.082	940177	80,170	21,835
ARRA Research Support	University of Wisconsin Madison	47.082	159K843 0906443	56,330	-
ARRA Research Support	Tufts University	47.082	CBET-0854136	4,130	-
ARRA Research Support	Black Hills State University	47.082	UNL-BS1000001	21,317	-
47 Agency Total				25,747,956	
<b>64 Veterans Administration:</b>					
Veterans Administration	Boston Veterans Admin Research Institute	64	CSP#551	12,512	-
Veterans Administration		64		11,348	-
Veterans Administration		64		16,460	-
Veterans Administration		64		22,748	-
Veterans Administration		64	VA-263-09-RP-0304 VE	53,266	-
Veterans Administration		64	VA263-BO-0098	10,343	-
Veterans Administration	Omaha VA Medical Center	64		11,109	-
Veterans State Hospital Care		64.018	IPA Ahn Nguyen	7,783	-
Veterans State Hospital Care		64.018	IPA Ann Petrick	19,273	-
Veterans State Hospital Care		64.018	IPA for Jane Meza	7,039	-
Veterans State Hospital Care		64.018	IPA Kathy Minikus	1,242	-
Veterans State Hospital Care		64.018		13,874	-
Veterans State Hospital Care		64.018		504	-
Veterans State Hospital Care		64.018		1,616	-
Veterans State Hospital Care		64.018		22,000	-
Veterans State Hospital Care		64.018		4	-
Veterans State Hospital Care		64.018		794	-
Veterans State Hospital Care		64.018		4,208	-
Veterans State Hospital Care		64.018		9,060	-
Veterans State Hospital Care		64.018		31,557	-
Veterans State Hospital Care		64.018		2,028	-
Veterans State Hospital Care		64.018		5,225	-
Veterans State Hospital Care		64.018		14,301	-
Veterans State Hospital Care		64.018		1,268	-
Veterans State Hospital Care		64.018		9,263	-
Veterans State Hospital Care		64.018		27,194	-
Veterans State Hospital Care		64.018		11,607	-
Veterans State Hospital Care		64.018		40,231	-
Veterans State Hospital Care		64.018		16,965	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Veterans State Hospital Care		64.018		35,614	-
Veterans State Hospital Care		64.018		14,954	-
Veterans State Hospital Care		64.018		5,609	-
Veterans State Hospital Care		64.018		3,750	-
Veterans State Hospital Care		64.018		5,725	-
Veterans State Hospital Care		64.018		8,130	-
Veterans State Hospital Care		64.018		7,021	-
Veterans State Hospital Care		64.018		9,404	-
Veterans State Hospital Care		64.018		1,458	-
Veterans State Hospital Care		64.018		2,760	-
Vocational and Education Counseling		64.125	38 USC 8163/8154	2,508	-
Vocational and Education Counseling		64.125	5USC 3371-3376	65,645	-
Vocational and Education Counseling		64.125	C Marr PO#636D05019	25,847	-
Vocational and Education Counseling		64.125	IPA for Cindy Marr	8,164	-
Vocational and Education Counseling		64.125	IPA for Eric Chickri	11,855	-
Vocational and Education Counseling		64.125	IPA for Jane Meza	2,749	-
Vocational and Education Counseling		64.125	IPA Tricia Levan	5,648	-
Vocational and Education Counseling		64.125		20,000	-
Vocational and Education Counseling		64.125		47,276	-
Vocational and Education Counseling		64.125		57,871	-
Vocational and Education Counseling		64.125		3,627	-
Vocational and Education Counseling		64.125		18,875	-
Vocational and Education Counseling		64.125		45,953	-
Vocational and Education Counseling		64.125	PO 636D05011	3,709	-
Vocational and Education Counseling		64.125	VA263-BO-0102	12,779	-
Vocational and Education Counseling		64.125		13,139	-
Vocational and Education Counseling		64.125		1,931	-
Vocational and Education Counseling		64.125		2,396	-
Vocational and Education Counseling		64.125		3,061	-
Vocational and Education Counseling		64.125		1,203	-
64 Agency Total				833,483	-
<b>66 Environmental Protection Agency:</b>					
Water Pollution Control	Nebr. Dept. of Environmental Quality	66.419	waterfy07&08-106supp	71,982	-
Surveys Studies Investigation		66.436	X7-98756701-0	146,187	-
Nonpoint Source Implementation	Nebraska Department of Agriculture	66.460	560433	12,093	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560636	6,334	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560732	1,786	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0535	18,937	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0536	29,542	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0726	14,083	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0743	3,972	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0825	56,993	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0831	56,823	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	BG-99732506-1	742	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	BG-99732506-2	29,177	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460		31,220	-
Wetland Development Program	Nebraska Game and Parks Commission	66.461		60,499	-
Regional Wetland Development Program	Nebraska Game and Parks Commission	66.461		92,990	-
Water Quality Cooperative Agreements		66.463	X997081-01-1	32	-
Small Water Systems for Training & Certification	Nebr. Dept of Health and Human Services	66.471		2,145	-
Consolidated Research		66.500	RD83313501	24,544	-
National Student Design Competition		66.516	SU-83434301-0	452,170	-
Pollution Prevention Program		66.708	EPA; P2RIC	49,170	-
Pollution Prevention Program	Nebr. Dept. of Environmental Quality	66.708	NP97700601-0	35,130	-
Pollution Prevention Program		66.708	NP-98790101-0	23,576	-
Source Reduction Assistance		66.717	NP-97701001-0	75,646	-
Environmental Education	Nebr. Dept. of Environmental Quality	66.951		42,511	-
Environmental Education	University of South Dakota	66.951		6,416	-
66 Agency Total				1,344,700	-
<b>81 Department of Energy:</b>					
Department of Energy	Sandia National Laboratories	81	568428	44,564	-
Department of Energy	Fermi National Accelerator Laboratory	81	581126	29,769	-
Department of Energy	Battelle	81	4000089408	8,000	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Department of Energy	Battelle	81	4300080393	34,819	-
Department of Energy	Ames Laboratory	81	SC-10-343	4,800	-
Office of Financial Assistance Program	Wisconsin Technical University	81.049	050516Z23	46,226	-
Office of Financial Assistance Program	North Carolina State University	81.049	2008192301 08ER64689	83,515	-
Office of Financial Assistance Program	Danforth Plant Science Center	81.049	DDPSC-28120-UN	161,232	-
Office of Financial Assistance Program		81.049	DEFG0203ER63639	276,208	-
Office of Financial Assistance Program		81.049	DEFG0204ER46152	151,285	-
Office of Financial Assistance Program		81.049	DEFG0205ER15663	138,300	-
Office of Financial Assistance Program	University of California Merced	81.049	DE-FG02-07ER64457-UN	27,153	-
Office of Financial Assistance Program		81.049	DEFG0208ER46490	120,320	-
Office of Financial Assistance Program		81.049	DEFG0208ER46498	140,696	-
Office of Financial Assistance Program		81.049	DEFG0208ER55000	141,257	-
Office of Financial Assistance Program		81.049	DE-FG02-08ER64579	677,674	140,219
Office of Financial Assistance Program		81.049	DEFG0296ER14646	131,541	-
Office of Financial Assistance Program		81.049	DEFG0300ER15044	29,574	-
Office of Financial Assistance Program		81.049	DE-FG36-08GO88007	194,529	98,928
Office of Financial Assistance Program		81.049	DE-SC0001269	32,307	-
Office of Financial Assistance Program		81.049	DESC0001277	73,423	-
Office of Financial Assistance Program		81.049	DE-SC0001302	124,805	-
Office of Financial Assistance Program		81.049	DE-SC0002259	45,559	11,625
ARRA Office of Financial Assistance Program		81.049	DE-SC0003931	27,809	-
University Coal Research	Lawrence Livermore National Laboratory	81.057	B581263 07NA27344	76,857	-
Scientific and Technology Information	Fermi National Accelerator Laboratory	81.064	582550	100,788	-
Scientific and Technology Information	Fermi National Accelerator Laboratory	81.064	582685	4,811	-
Regional Biomass Energy Programs	South Dakota State University	81.079	3TB146	36,319	-
Regional Biomass Energy Programs	South Dakota State University	81.079	3TE152	19,667	-
Conservation Research and Development	University of California Berkeley	81.086	6501161	54,915	-
Conservation Research and Development	University of California Berkeley	81.086	6908447	9,461	-
Conservation Research and Development	Argonne National Laboratory	81.086	8F-01181	24,347	-
Conservation Research and Development		81.086	DE-EE0001690	254,751	-
Renewable Energy Research		81.087	DE-EE0001052	325,219	-
ARRA Renewable Energy Research		81.087	DE-EE0001366	111,706	-
Renewable Energy Research		81.087	DEFG0204ER15564	196,799	-
Renewable Energy Research		81.087	DE-FG36-08GO88055	459,034	-
Renewable Energy Research	Consortium for Plant Biotechnology	81.087	GO12026265	47,474	-
Renewable Energy Research	National Renewable Energy	81.087	XEE-8-77564-01	16,948	-
Defense Nuclear Nonproliferation Research		81.113	DE-FG52-06NA27489	69,515	-
State Energy Program	Nebraska Emergency Management	81.119	08/09-011	19,574	-
ARRA Energy Efficiency Block Grant	City of Omaha	81.128		42,011	-
ARRA Energy Efficiency Block Grant	City of Omaha	81.128		2,985	2,985
ARRA Energy Financial Assistance Program	University of Delaware	81.135	DE-AR0000046	56,749	-
81 Agency Total				4,675,295	
<b>84 Department of Education:</b>					
Higher Education Veterans	Fermi National Accelerator Laboratory	84.064	582685	185	-
Disability and Rehabilitation Research	Duke University	84.133	150254	73,907	-
Disability and Rehabilitation Research	Madonna Rehabilitation	84.133	2007-01-NIDRR/ICARE	33,078	-
Disability and Rehabilitation Research		84.133	H133G0800230	157,715	73,803
Disability and Rehabilitation Research	Duke University Medical School	84.133	SUB 121301	36,084	-
Graduate Assistance in Areas of Need		84.200	P200A0401260	23,661	-
Graduate Assistance in Areas of Need		84.200	P200A0401500	19,474	-
Graduate Assistance in Areas of Need		84.200	P200A060126	95,955	-
Graduate Assistance in Areas of Need		84.200	P200A0603110	113,830	-
Graduate Assistance in Areas of Need		84.200	P200A0900020	120,205	-
Graduate Assistance in Areas of Need		84.200	P200A0901560	75,009	-
Foreign Language Assistance	Nebraska Department of Education	84.293	30183	80,064	-
Education, Research, Development & Disemmm		84.305	R305A0700450	97,666	19,340
Education, Research, Development & Disemmm		84.305	R305C0900220	931,472	25,044
Education, Research, Development & Disemmm		84.305	R305F050284	24,356	-
Capacity Building Underserved Populations	Lake Elsinore USD	84.315	34976	53,821	-
Spec Education State Personnel Development	Nebraska Department of Education	84.323		44,885	-
Research in Special Education		84.324	R324A0900750	275,487	96,956
Research in Special Education		84.324	R324A1001150	2,277	-
Personnel Preparation Children with Disabilities		84.325	H325D0800340	310,387	-
Personnel Preparation Children with Disabilities		84.325	H325K0803480	241,147	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Personnel Preparation Children with Disabilities		84.325	H325K0903310	166,397	-
Reading First State Grants	Nebraska Department of Education	84.357	29130	29,770	-
Early Reading First		84.359	S359B0700740	764,178	386,999
84 Agency Total				3,771,010	
<b>89 National Archives and Records Administration:</b>					
National Historical Publications		89.003	NAR08PH1004708	7,515	3,258
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	National Marrow Donor Program	93	701	2,379	-
Department of Health and Human Services	ICF Incorporated	93	10DS00001	3,241	-
Department of Health and Human Services	RTI International	93	1-312-0210947	57,385	-
Department of Health and Human Services		93	254-2009-M-32609	15,741	-
Department of Health and Human Services	University of North Carolina	93	HHSN268200900020C	59,994	-
Department of Health and Human Services		93		22,624	-
Department of Health and Human Services	The Keystone Center	93		80,321	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	SD-1026-NEBRASKA-00	214,096	163,468
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		5,230	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 718 92909	143,766	-
Public Health Emergency Preparedness	Public Health Association of Nebraska	93.069		43,734	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chair Health Board	93.100	AIAMP070004-03-00	12,462	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chair Health Board	93.100		7,529	-
Maternal and Child Health Programs	Flanagan's Boys Home	93.110	40852	77,761	-
Maternal and Child Health Programs	Nebr. Dept. of Health and Human Services	93.110	44209.26	32,236	-
Maternal and Child Health Programs	Univ. of Oklahoma Health Science Center	93.110	TS20091472-01	24,179	-
Maternal and Child Health Programs	Univ. of Oklahoma Health Science Center	93.110		1,602	-
Environmental Health		93.113	08RES015206A	36,690	-
Environmental Health		93.113	08RES016337A	343,960	-
Environmental Health		93.113	08RES017367B	146,449	-
ARRA Environmental Health		93.113	3 K08 ES015522-03S1	48,885	-
Environmental Health		93.113	5 K08 ES015522-04	150,811	-
Environmental Health		93.113	5 R01 ES015869-02	214,602	-
Environmental Health		93.113	5 R21 ES016382-02	72,662	19,975
Oral Diseases and Disorders	University of Missouri	93.121	10040	4	4
Oral Diseases and Disorders		93.121	5 K23 DE016890-06	169,610	-
Oral Diseases and Disorders		93.121	5 R01 DE016905-04	165,704	-
Oral Diseases and Disorders		93.121	5 R01 DE017986-03	260,468	-
Rural Health Research Centers		93.155	5 U1CRH03718-06-00	459,443	69,348
Rural Health Research Centers	University of North Carolina	93.155	5-30213	128,867	33,356
Rural Health Research Centers	University of North Carolina	93.155	5-51324	81,121	43,909
Rural Health Research Centers		93.155	6 U1CRH03718-05-01	17,265	6,399
Rural Health Research Centers	University of Missouri Columbia	93.155	C000-21126-1	10,078	-
Rural Health Research Centers	University of Missouri Columbia	93.155	C000-25873-1	77,817	-
Deafness and Communication Disorders		93.173	08FDC010505A	15,365	-
Deafness and Communication Disorders		93.173	08RDC006463A	241,345	-
Deafness and Communication Disorders		93.173	08RDC009667B	110,999	-
Deafness and Communication Disorders		93.173	08RDC009890A	191,867	69,120
Deafness and Communication Disorders	University of Kansas Center for Research	93.173	5R01DC005226-09	49,825	-
Deafness and Communication Disorders	University of Kansas Center for Research	93.173	FY2005-080-M5	28,859	-
Deafness and Communication Disorders	University of Kansas Center for Research	93.173	FY2010-048	38,370	-
Research Training Alternative Medicine		93.213	08RAT005152A	56,375	-
Health Services Research	Southeast Nebr. Behavioral Health Network	93.226	41702	112,134	-
Health Services Research	Rural Nebraska Health Center Network	93.226	1UC1HS016143-01	7,780	-
Health Services Research		93.226	5K08HS018059-02	126,799	-
Epidemiology Cooperative Agreement	Aberdeen Area Tribal Chair Health Board	93.231	U26IHS300288-01	2,269	-
Epidemiology Cooperative Agreement	Aberdeen Area Tribal Chair Health Board	93.231		26,760	-
State Capacity Building		93.240	1 H75 EH000631-01	136,171	-
State Rural Hospital Flexibility	Nebr. Dept. of Health and Human Services	93.241	38305-04	22,556	-
State Rural Hospital Flexibility	Nebr. Dept. of Health and Human Services	93.241	42553-04 H95RH00005	28,575	-
Mental Health Research Grants		93.242	08FMH081629A	33,352	-
Mental Health Research Grants		93.242	08RMH065668C	676,727	-
Mental Health Research Grants		93.242	08RMH067281B	583,637	-
Mental Health Research Grants		93.242	08RMH069893B	321,966	-
Mental Health Research Grants		93.242	08RMH073858A	124,299	-
Mental Health Research Grants		93.242	08RMH079894A	113,006	-



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Mental Health Research Grants		93.242	08RMH080612A	18,649	-
Mental Health Research Grants		93.242	08RMH080822A	11,337	-
Mental Health Research Grants		93.242	08RMH080941A	148,435	-
Mental Health Research Grants		93.242	08RMH083325A	151,578	-
Mental Health Research Grants		93.242	08RMH085635A	57,352	-
Mental Health Research Grants		93.242	2 R01 MH073490-07A1	74,632	-
Mental Health Research Grants	University of Rochester	93.242	414602-G	69,093	-
Mental Health Research Grants		93.242	5 P30 MH062261-10	514,809	101,339
Mental Health Research Grants		93.242	5 R01 MH068212-08	221,763	-
Mental Health Research Grants		93.242	5 R01 MH069739-06	142,052	-
Mental Health Research Grants		93.242	5 R01 MH072477-06	170,234	-
Mental Health Research Grants		93.242	5 R01 MH072539-05	154,415	-
Mental Health Research Grants		93.242	5 R01 MH079420-04	376,667	-
Mental Health Research Grants		93.242	5 R01 MH081780-03	300,535	-
Mental Health Research Grants		93.242	5 R01 MH60252-08	221,951	57,208
Mental Health Research Grants	Creighton University	93.242	5 R01 MHH077224-03	41,628	-
Mental Health Research Grants		93.242	5 R21 MH070736-02	12,047	-
Mental Health Research Grants		93.242	5 R21 MH083525-02	146,652	48,891
Mental Health Research Grants	University of California San Francisco	93.242	5118SC	46,930	-
Mental Health Research Grants		93.242	5R21MH080611-02	61,390	-
Mental Health Research Grants	Northwestern University	93.242	60026131 UNL	105,321	-
Mental Health Research Grants		93.242	7 P30 MH062261-09	2,205,868	961,123
Mental Health Research Grants		93.242	7 R01MH07349-05	70,479	-
Mental Health Research Grants	Black Hills State University	93.242	BHSU-UNL 10 BA080000	9,827	-
Mental Health Research Grants	Social & Scientific Systems Inc.	93.242	BRS-IMPCT-Q-08-0074	173,244	-
Mental Health Research Grants	Social & Scientific Systems Inc.	93.242	BRS-OMPCT-Q-08-00074	122,658	-
Mental Health Research Grants	Duke University	93.242	CAPT-N-NOTA-NE0138	1,000	-
Mental Health Research Grants	Arizona State University	93.242	R21 MH08702	36,796	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	121772-04	350,968	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	DHHS-BH-SPREV-10-01	155,247	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	DHHS-BH-SPREV-10-01	184,968	178,468
Substance Abuse Mental Health	Heartland Family Services	93.243		25,768	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243		4,857	-
Occupational Safety and Health	Harvard University	93.262	1R01OH08174-01A1	101,099	-
Occupational Safety and Health	Colorado State University	93.262	2U50OH008085-04A1	273	-
Occupational Safety and Health		93.262	5 R01 OH008539-03	32,864	3,531
Occupational Safety and Health		93.262	5 R01 OH008539-04	321,440	21,899
Occupational Safety and Health	Colorado State University	93.262	G-4487-2	17,100	-
Occupational Safety and Health	Colorado State University	93.262	G-4492-1	2,900	-
Occupational Safety and Health	Colorado State University	93.262	G-4532-1	9,506	-
Occupational Safety and Health	University of Iowa	93.262	W000155124	10,324	-
Occupational Safety and Health	University of Maryland	93.262	Z017901	8,468	-
Alcohol Scientist Development		93.271	1 K01 AA015577-01A1	102,379	-
Alcohol NSRA for Research		93.272	5F32 AA017024-02	2,463	-
Alcohol Research Programs		93.273	1 K08 AA019503-01	46,733	-
Alcohol Research Programs	Temple University	93.273	1 R01AA017398-01	25,565	-
Alcohol Research Programs		93.273	1 R21 AA016310-01A1	73,634	18,328
Alcohol Research Programs		93.273	1R01AA017738-01	382,179	-
Alcohol Research Programs		93.273	1R21AA017232-01A2	157,226	-
Alcohol Research Programs		93.273	1R21AA017296-01A1	133,992	2,777
Alcohol Research Programs		93.273	5 R01 AA007846-17	46,998	-
Alcohol Research Programs		93.273	5 R01 AA011288-08	146,642	-
Alcohol Research Programs	Temple University	93.273	5 R01 AA017398-03	84,503	-
Alcohol Research Programs		93.273	5 R21 AA015505-02	11,849	54,049
Alcohol Research Programs		93.273	5 R21 AA016403-02	175,821	-
Alcohol Research Programs		93.273	5 R21 AA016825-02	171,958	-
Alcohol Research Programs		93.273	5 R37 AA07818-17	69,101	-
Alcohol Research Programs		93.273	5R01AA010435-13	289,524	-
Alcohol Research Programs		93.273	5R01AA017993-03	72,803	-
Alcohol Research Programs		93.273	5R37AA008769-19	443,044	-
Alcohol Research Programs		93.273	RAA015509-01A1	161,650	-
Alcohol Research Programs		93.273	RAA016546A	199,534	-
Drug Abuse and Addiction Research	University of Illinois Chicago	93.279	0411 1R01DA023653	176,978	-
Drug Abuse and Addiction Research		93.279	08FDA025399A	7,258	-
Drug Abuse and Addiction Research		93.279	08RDA013580C	417,826	-

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Drug Abuse and Addiction Research		93.279	08RDA021079A	105,705	-
Drug Abuse and Addiction Research		93.279	08RDA023951A	95,662	-
Drug Abuse and Addiction Research		93.279	08RDA024769A	212,214	-
Drug Abuse and Addiction Research		93.279	1 R01 DA027729-01	460,788	370,025
Drug Abuse and Addiction Research	Polaris Health	93.279	1R43MH075185-01A2	900	-
Drug Abuse and Addiction Research		93.279	5 P01 DA026146-02	1,026,439	245,105
Drug Abuse and Addiction Research		93.279	5 P01 DA026146-03	71,148	-
Drug Abuse and Addiction Research		93.279	5 R01 DA020392-06	201,507	-
Drug Abuse and Addiction Research		93.279	5 R01 DA027729-02	197,632	53,529
Drug Abuse and Addiction Research		93.279	5 R21 DA023397-03	114,657	21,999
Drug Abuse and Addiction Research		93.279	5R01 DA024467-04	390,994	-
Drug Abuse and Addiction Research	Duke University	93.279	SPS # 118685	6,988	-
Mental Health Research Grants		93.281	1K25MH089851-01	54,809	-
Center for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	39220-04	7,404	-
Center for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	44256-04	3,432	-
Center for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	5 U90 TP716975-09	255,504	-
Center for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	5 U90 TP716975-10	215,571	-
Center for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	5U90TP716975-09	132,740	-
Center for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	5U90TP716975-10	123,122	-
Center for Disease Control and Prevention		93.283	GS-10F-0209U	100,487	65,456
Center for Disease Control and Prevention	Aberdeen Area Tribal Chair Health Board	93.283	U58/DP000815-02	243	-
Center for Disease Control and Prevention	Aberdeen Area Tribal Chair Health Board	93.283	U58/DP000815-03	13,776	-
Tech Innovations to Improve Human Health		93.286	08REB005663A	11,751	-
Tech Innovations to Improve Human Health		93.286	08REB006046A	15,049	-
Tech Innovations to Improve Human Health		93.286	08REB008484A	193,458	72,148
Tech Innovations to Improve Human Health		93.286	08REB008520A	86,845	-
Tech Innovations to Improve Human Health		93.286	1R01EB009050-01	660,696	111,733
ARRA Tech Innovations to Improve Human Health		93.286	3R01EB009050-01S1	53,100	-
Tech Innovations to Improve Human Health		93.286	5R21EB005693-02	9,263	-
Minority Health and Health Disparities	Aberdeen Area Tribal Chair Health Board	93.307	1 R24 MD002811-01	9,977	-
Nursing Research		93.361	1 P20 NR011404-01	272,722	-
Nursing Research		93.361	1 R15 NR010923-01A1	99,669	2,347
Nursing Research		93.361	2 R01 NR004861-09	432,867	34,514
Nursing Research		93.361	5 P20 NR011404-02	24,141	-
Nursing Research	Univ of Texas M.D. Anderson Cancer Center	93.361	5 R01NR01016203	8,748	-
Nursing Research	Univ of Texas M.D. Anderson Cancer Center	93.361	5 R01NR01016204	47,924	-
Nursing Research		93.361	5R01 NR009547-05	167,204	9,529
Nursing Research		93.361	5R01 NR009547-06	265,360	37,201
National Center for Research Resources		93.389	08RRR022860B	4,372,949	991,558
National Center for Research Resources		93.389	1P20RR021937-01A2	479	-
National Center for Research Resources		93.389	1S10RR024650-01A1	263,645	-
National Center for Research Resources		93.389	2 P20 RR018759-07	2,077,711	22,601
National Center for Research Resources		93.389	2 P20 RR018788-06A1	1,180,156	566,110
National Center for Research Resources		93.389	2P20RR016469-09	3,055,811	1,968,952
National Center for Research Resources		93.389	5 P20 RR016469-08	302	-
National Center for Research Resources		93.389	5 P20 RR021937-02	210,854	-
National Center for Research Resources		93.389	5 R24 RR017444-08	589,020	156,040
National Center for Research Resources		93.389	5P20RR016469-10	284,308	6,104
National Center for Research Resources		93.389	5P20RR021937-02	2,452,759	-
Cancer Construction		93.392	5 R01 CA093797-07	323,611	-
Cancer Causes and Prevention	University of Waterloo	93.393	114482	15,571	-
Cancer Causes and Prevention		93.393	08RCA075903B	593,921	407,028
Cancer Causes and Prevention		93.393	08RCA108951A	106,656	-
Cancer Causes and Prevention		93.393	1 R01 CA143460-01	109,577	-
Cancer Causes and Prevention		93.393	1 R03 CA139285-01	66,608	-
Cancer Causes and Prevention		93.393	2 R01 CA105489-07A1	68,106	-
Cancer Causes and Prevention	Creighton University	93.393	270614-01	17,757	-
Cancer Causes and Prevention		93.393	3 R01 CA133774-03S1	102,284	-
Cancer Causes and Prevention		93.393	5 R01 CA034432-25	427,816	-
Cancer Causes and Prevention		93.393	5 R01 CA113903-05	171,458	-
Cancer Causes and Prevention		93.393	5 R01 CA117930-05	262,178	-
Cancer Causes and Prevention		93.393	5 R01 CA129925-03	238,074	-
Cancer Causes and Prevention		93.393	5 R01 CA133774-03	359,320	83,115
Cancer Causes and Prevention		93.393	5 R01CA088184-10	242,099	29,920
Cancer Causes and Prevention		93.393	5 R03 CA137371-02	96,799	-

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Cancer Causes and Prevention	Creighton University	93.393	5 U01 CA086389-10	9,600	-
Cancer Causes and Prevention	National Childrens Cancer Foundation	93.393	98543-1037	54,495	-
Cancer Causes and Prevention	University of Chicago	93.393	CA100555	30,712	-
Cancer Causes and Prevention		93.393	HHSN261200900395P	22,741	-
Cancer Detection and Diagnosis		93.394	5 R01 CA131944-03	345,604	92,472
Cancer Detection and Diagnosis		93.394	5 R01 CA136921-02	219,441	-
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-05	1,665,933	825,020
Cancer Detection and Diagnosis		93.394	5 U01 CA128437-02	14,597	12,361
Cancer Detection and Diagnosis		93.394	5 U01 CA128437-03	238,217	78,465
Cancer Detection and Diagnosis	Childrens Hospital Los Angeles	93.394	5U01CA114757-05	89,423	-
Cancer Detection and Diagnosis	University of Georgia	93.394	RR757-009/3842488	13,420	10,728
Cancer Detection and Diagnosis	Van Andel Research Institute	93.394	UNMC-NCI-BH-10-40111	519	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	18478	7,174	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	18858	31,047	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	18904	17,363	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	19015	233,325	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	19927	5,292	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	20030	68,824	-
Cancer Treatment Research	George Washington University	93.395	08-M60	9,471	-
Cancer Treatment Research	George Washington University	93.395	09M72 2U01CA6653515	12,488	-
Cancer Treatment Research	SAIC-Frederick Inc	93.395	29XS104	55,243	-
Cancer Treatment Research		93.395	5 R01 CA116590-05	243,715	-
Cancer Treatment Research		93.395	5 R01 CA116591-05	295,595	-
Cancer Treatment Research		93.395	5 R01 CA127239-03	278,346	-
Cancer Treatment Research	Univ of Texas M.D. Anderson Cancer Center	93.395	5 R01CA12229203	1,942	-
Cancer Treatment Research	Univ of Texas M.D. Anderson Cancer Center	93.395	5 R01CA12229204	16,717	-
Cancer Treatment Research		93.395	5 R21 CA137401-02	151,229	-
Cancer Treatment Research	University of California San Francisco	93.395	5043SC	79,196	-
Cancer Treatment Research	University of Chicago	93.395	525 NATIONAL CANCER	73,051	-
Cancer Treatment Research		93.395	5R01CA089225-08	369,630	73,556
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	CA98543-08	1,991	-
Cancer Treatment Research	Columbia University	93.395	COLUMBIA UNIVERSITY	7,863	-
Cancer Treatment Research	SAIC-Frederick Inc	93.395	S09104	75,499	-
Cancer Biology Research	North Carolina State University	93.396	2009085002	58,683	-
Cancer Biology Research		93.396	08RCA106584A	100,227	-
Cancer Biology Research		93.396	1 R01 CA138791-01A2	47,336	-
Cancer Biology Research		93.396	1 R01 CA140940-01A1	32,106	4,570
Cancer Biology Research		93.396	1 R01 CA140988-01A1	74,400	-
Cancer Biology Research		93.396	3 R01 CA090400-07S1	48,819	-
Cancer Biology Research		93.396	5 R01 CA057362-15	273,137	-
Cancer Biology Research		93.396	5 R01 CA072001-13	341,744	-
Cancer Biology Research		93.396	5 R01 CA078590-12	297,577	-
Cancer Biology Research		93.396	5 R01 CA087986-12	240,138	-
Cancer Biology Research		93.396	5 R01 CA090400-07	248,715	-
Cancer Biology Research		93.396	5 R01 CA099163-10	347,919	-
Cancer Biology Research		93.396	5 R01 CA116552-05	351,923	-
Cancer Biology Research	University of Toledo	93.396	5 R01 CA127873-02	70,084	-
Cancer Biology Research		93.396	5R01 CA096844-10	297,297	-
Cancer Biology Research		93.396	5R01 CA105489-06	71,287	-
Cancer Biology Research		93.396	5R01CA054807-20	141,167	-
Cancer Biology Research		93.396	5R01CA077876-12	52,661	-
Cancer Biology Research		93.396	7 R37 CA038173-23	124,462	-
Cancer Centers Support		93.397	1 P50 CA127297-01A2	200,763	39,910
Cancer Centers Support		93.397	3 P30 CA036727-24S1	6,273	-
Cancer Centers Support		93.397	3 P30 CA036727-24S3	73,262	-
Cancer Centers Support		93.397	3 P30 CA036727-24S4	96,865	-
Cancer Centers Support		93.397	5 P30 CA036727-23S3	17,835	16,992
Cancer Centers Support		93.397	5 P30 CA036727-24	307,826	10,462
Cancer Centers Support		93.397	5 P30 CA036727-24S2	1,407,385	34,500
Cancer Centers Support		93.397	5 P50 CA127297-02	744,432	36,653
Cancer Centers Support	Univ of Texas M.D. Anderson Cancer Center	93.397	P50CA136411-01A1	16,305	-
Cancer Research Manpower		93.398	08KCA100736A	14,563	-
Cancer Research Manpower		93.398	4R00CA137147-03	37,195	-
Cancer Research Manpower		93.398	5 K01 CA113413-05	137,309	-
Cancer Research Manpower		93.398	5 K01 CA113486-04	110,414	-

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Cancer Control	National Childrens Cancer Foundation	93.399	18000	6	-
Cancer Control	National Childrens Cancer Foundation	93.399	18633	29,586	-
Cancer Control	National Childrens Cancer Foundation	93.399	20097	1,201	-
Cancer Control	Brigham & Womens Hospital	93.399	104898	28,447	-
Cancer Control	University of Pittsburgh	93.399	0005117 Proj 404195-	19	-
Cancer Control		93.399	08RCA080946B	31,034	-
Cancer Control		93.399	3 U01 CA111294-05S1	517,296	-
Cancer Control		93.399	5 U01 CA111294-05	268,464	64,148
Cancer Control	Brigham & Womens Hospital	93.399	5U01CA086381-10	74,250	-
Cancer Control	Northwestern University	93.399	EH09-181-S2	38,610	-
Cancer Control	Southwest Oncology Group	93.399		15,293	4,400
Head Start		93.600	0G90YR002801	4,793	-
Head Start		93.600	0G90YR002802	29,517	-
Head Start		93.600	0G90YR003801	18,942	-
Social Services Research and Demonstration		93.647	90YE01160100	19,811	-
ARRA NIH Recovery and Research Support	Pharmareview Corp.	93.701	47036	189,396	64,650
ARRA NIH Recovery and Research Support	Boston Medical Center	93.701	1546375	2,702	-
ARRA NIH Recovery and Research Support	Dana-Farber Cancer Institute	93.701	2815108	92,595	-
ARRA NIH Recovery and Research Support		93.701	08DTW001429Z	71,698	-
ARRA NIH Recovery and Research Support		93.701	08FAI081525Z	24,981	-
ARRA NIH Recovery and Research Support		93.701	08PRR015635Z	218,240	25,000
ARRA NIH Recovery and Research Support		93.701	08RAI073510Z	49,028	-
ARRA NIH Recovery and Research Support		93.701	08RAI081154Z	213,922	-
ARRA NIH Recovery and Research Support		93.701	08RCA075903Z	117,075	10,000
ARRA NIH Recovery and Research Support		93.701	08RCA108951Z	12,585	-
ARRA NIH Recovery and Research Support		93.701	08RCA138213Z	192,409	-
ARRA NIH Recovery and Research Support		93.701	08RCA148462Z	237,853	87,260
ARRA NIH Recovery and Research Support		93.701	08RDA018114Z	266,350	-
ARRA NIH Recovery and Research Support		93.701	08RDC006463Z	97,944	-
ARRA NIH Recovery and Research Support		93.701	08RDC009667Z	74,932	-
ARRA NIH Recovery and Research Support		93.701	08RDK077816Z	60,282	-
ARRA NIH Recovery and Research Support		93.701	08RDK082476Z	188,660	128,072
ARRA NIH Recovery and Research Support		93.701	08RDK087346Z	199,908	22,888
ARRA NIH Recovery and Research Support		93.701	08REB007299Z	72,203	-
ARRA NIH Recovery and Research Support		93.701	08RES017367Z	7,327	-
ARRA NIH Recovery and Research Support		93.701	08RGM032441Z	83,029	-
ARRA NIH Recovery and Research Support		93.701	08RGM056840Z	138,996	-
ARRA NIH Recovery and Research Support		93.701	08RGM077289Z	144,495	22,730
ARRA NIH Recovery and Research Support		93.701	08RHD058989Z	148,828	-
ARRA NIH Recovery and Research Support		93.701	08RHL087216Z	102,913	-
ARRA NIH Recovery and Research Support		93.701	08RLM009219Z	89,182	-
ARRA NIH Recovery and Research Support		93.701	08RLM009985Z	249,216	38,060
ARRA NIH Recovery and Research Support		93.701	08RRR024267Z	74,277	-
ARRA NIH Recovery and Research Support		93.701	08RRR024437Z	152,075	-
ARRA NIH Recovery and Research Support		93.701	1 P30 HL101296-01	455,864	-
ARRA NIH Recovery and Research Support		93.701	1 R01 EY017613	215,563	-
ARRA NIH Recovery and Research Support		93.701	1 R01 EY018380-01A2	480,609	-
ARRA NIH Recovery and Research Support		93.701	1 R01 EY018380-02	47,807	-
ARRA NIH Recovery and Research Support	University of Puerto Rico	93.701	1 R01 MH083516-01	13,275	-
ARRA NIH Recovery and Research Support		93.701	1 R03 MH083193-01A1	32,188	-
ARRA NIH Recovery and Research Support		93.701	1 R21 HL097238-01	96,559	-
ARRA NIH Recovery and Research Support		93.701	1 RC1 AA019032	296,765	141,554
ARRA NIH Recovery and Research Support	University of Alabama - Birmingham	93.701	1 RC2 AR058964-01	43,957	-
ARRA NIH Recovery and Research Support	Childrens Hospital Los Angeles	93.701	1 RC2 CA148216-01	84,534	-
ARRA NIH Recovery and Research Support		93.701	1 S10 RR027754-01	500,000	-
ARRA NIH Recovery and Research Support		93.701	1S10RR027205-01	125,000	-
ARRA NIH Recovery and Research Support	Emergent Trivalent	93.701	1U01AI082224-01	166,494	-
ARRA NIH Recovery and Research Support		93.701	2 R01 HL038690-21A1	294,748	121,317
ARRA NIH Recovery and Research Support	North Carolina State University	93.701	2009165101 090209	49,143	-
ARRA NIH Recovery and Research Support		93.701	3 K01 CA113413-04S1	11,756	-
ARRA NIH Recovery and Research Support		93.701	3 K01 CA113486-05S1	34,233	-
ARRA NIH Recovery and Research Support	La Jolla Institute for Allergy & Immunology	93.701	3 P01 AI058105-05S1	97,166	-
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S1	208,006	124,479
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S2	137,883	28,921
ARRA NIH Recovery and Research Support		93.701	3 P20 RR016469-09S3	143,031	41,884

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ARRA NIH Recovery and Research Support		93.701	3 P20 RR018759-07S1	104,129	-
ARRA NIH Recovery and Research Support		93.701	3 P30 CA036727-24S5	75,663	-
ARRA NIH Recovery and Research Support		93.701	3 P30 CA036727-24S5	9,717	-
ARRA NIH Recovery and Research Support		93.701	3 R01 CA078590-11S1	53,394	-
ARRA NIH Recovery and Research Support		93.701	3 R01 CA093797-06A2S	62,583	-
ARRA NIH Recovery and Research Support		93.701	3 R01 CA099163-09S1	157,220	-
ARRA NIH Recovery and Research Support		93.701	3 R01 DK071014-03S1	40,560	-
ARRA NIH Recovery and Research Support		93.701	3 R01 DK071152-04S1	27,543	-
ARRA NIH Recovery and Research Support		93.701	3 R01 EY017653-01A2S	103,476	-
ARRA NIH Recovery and Research Support		93.701	3 R01 GM057428-09S1	89,605	-
ARRA NIH Recovery and Research Support		93.701	3 R01 GM074876-04S1	59,486	-
ARRA NIH Recovery and Research Support		93.701	3 R01 GM082923-02S1	89,236	-
ARRA NIH Recovery and Research Support		93.701	3 R01 NS061642-02S1	39,538	-
ARRA NIH Recovery and Research Support		93.701	3 R21 AA016825-02S1	12,285	-
ARRA NIH Recovery and Research Support		93.701	3 R24 RR017444-07S1	128,684	-
ARRA NIH Recovery and Research Support		93.701	3 U01 CA114778-05S1	196,256	-
ARRA NIH Recovery and Research Support	Boston Medical Center	93.701	3822-5	58,245	-
ARRA NIH Recovery and Research Support		93.701	3R01 DK069919	73,247	-
ARRA NIH Recovery and Research Support	University of Kansas Center for Research	93.701	3R01DC00180314S1	34,594	-
ARRA NIH Recovery and Research Support		93.701	3R01EY010542	90,532	-
ARRA NIH Recovery and Research Support		93.701	3R01GM076237-04S1	53,289	-
ARRA NIH Recovery and Research Support	Creighton University	93.701	3R15GM083641	38,761	-
ARRA NIH Recovery and Research Support		93.701	5 F32 AI081437-02	42,726	-
ARRA NIH Recovery and Research Support		93.701	5 R01 GM080751-22S1	100,308	-
ARRA NIH Recovery and Research Support		93.701	5 R01 HL048282-11	314,484	-
ARRA NIH Recovery and Research Support		93.701	5R01MH083523-02	248,611	-
ARRA NIH Recovery and Research Support		93.701	5R21AI081101-02	186,284	41,874
ARRA NIH Recovery and Research Support	University of Colorado Boulder	93.701	7R01MH083523-03	45,235	-
ARRA NIH Recovery and Research Support	Childrens Hospital Los Angeles	93.701	8031-RGR006042	50,852	-
ARRA NIH Recovery and Research Support	NABI Biopharmaceuticals	93.701	NABI #4514	109,299	-
ARRA NIH Recovery and Research Support	Texas A&M University	93.701	S100030	68,520	-
ARRA NCRR Construction Support		93.702	1C06RR020096-01A1	114,036	-
ARRA Health Information Technology	CIMRO	93.718		17,304	-
ARRA Prevention and Wellness	Douglas County Health Department	93.724	1U58DP002394-01	43,833	-
ARRA Prevention and Wellness	Douglas County Health Department	93.724		3,860	-
Heart and Vascular Disease	University of Michigan	93.837	3000825588	22,911	-
Heart and Vascular Disease	University of Michigan	93.837	3001089474	22,412	-
Heart and Vascular Disease		93.837	1 K08 HL079967-04	112,404	-
Heart and Vascular Disease		93.837	1 R21 HL102589-01	42,458	-
Heart and Vascular Disease		93.837	1R01HL090657-02	266,410	-
Heart and Vascular Disease		93.837	2 P01 HL062222-10	19,632	-
Heart and Vascular Disease		93.837	2 P01 HL062222-11	1,730,550	-
Heart and Vascular Disease		93.837	2 R01 HL062400-07	134,613	-
Heart and Vascular Disease		93.837	5 R01 HL066446-08	213,243	-
Heart and Vascular Disease		93.837	5 R01 HL079587-04	44,925	-
Heart and Vascular Disease		93.837	5 R01 HL085061-04	354,128	-
Heart and Vascular Disease	Medical College of Georgia	93.837	5 R01 HL090948-03	56,091	-
Heart and Vascular Disease		93.837	5 R01 HL093028-02	160,538	-
Heart and Vascular Disease	University of Michigan	93.837	HL087226-03	38,534	-
Heart and Vascular Disease	LNK Chemsolutions	93.837	LNK-NIH 004	53,622	-
Heart and Vascular Disease	LNK Chemsolutions LLC	93.837		69,105	-
Lung Diseases Research		93.838	2 R56 HL048282-10A2	179,135	-
Lung Diseases Research		93.838	5 K01 HL084684-05	143,206	-
Lung Diseases Research		93.838	5 R00HL088550-03	246,230	-
Lung Diseases Research		93.838	5R01AA017993-03	278,939	-
Blood Diseases and Resources		93.839	08RHL078944A	1,377,393	683,104
Blood Diseases and Resources		93.839	08RHL087216A	427,532	65,219
Blood Diseases and Resources		93.839	5 U01 HL069233 09	144,397	-
Blood Diseases and Resources	Nuvox Pharma LLC	93.839	RHL071433C	39,746	-
Arthritis Musculoskeletal	Childrens Research Institute	93.846		490	-
Arthritis Musculoskeletal		93.846	5 K23 AR050004-05	22,614	-
Arthritis Musculoskeletal	University of Colorado Health Science Center	93.846	5 R01 AR051394-04	42,378	-
Arthritis Musculoskeletal		93.846	5 R03 AR054530-04	78,065	-
Arthritis Musculoskeletal		93.846	5 R03 AR054539-03	55,865	-
Arthritis Musculoskeletal		93.846	5R01 AR053325-03	137,722	-

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Arthritis Musculoskeletal		93.846	5R01AR044552-13	281,359	32,925
Arthritis Musculoskeletal	North American Rheumatoid Arthritis Consrt	93.846	NARAC 2	1,296	-
Diabetes Endocrinology Research	University of Arkansas Medical Science Ctr	93.847	31455	1,293	-
Diabetes Endocrinology Research		93.847	08RDK063945B	54,139	42,914
Diabetes Endocrinology Research		93.847	08RDK069629A	175,771	-
Diabetes Endocrinology Research		93.847	08RDK071076B	218,300	32,583
Diabetes Endocrinology Research		93.847	08RDK071076C	25,490	-
Diabetes Endocrinology Research		93.847	08RDK077816A	168,843	-
Diabetes Endocrinology Research		93.847	1 R21 DK084517-01	225,878	-
Diabetes Endocrinology Research		93.847	5 R01 DK052809-12	208,401	-
Diabetes Endocrinology Research		93.847	5 R01 DK071014-04	199,136	-
Diabetes Endocrinology Research		93.847	5 R01 DK071152-05	275,904	-
Diabetes Endocrinology Research		93.847	5R01DK082956-02	261,690	-
Diabetes Endocrinology Research	University of Pittsburg	93.847	7R21DK081059-02	5,265	-
Diabetes Endocrinology Research		93.847	R01 DK069187-03	16,033	-
Digestive Diseases and Nutrition		93.848	08RDK063945B	266,135	17,823
Digestive Diseases and Nutrition		93.848	08RDK079209A	196,667	-
Digestive Diseases and Nutrition	Mayo Clinc	93.848	5 R01 DK056924	36,344	-
Digestive Diseases and Nutrition	Mayo Clinc	93.848	5 R01 DK056924-07	3,067	-
Digestive Diseases and Nutrition	Cornell University	93.848	510578218 074136	94,284	-
Digestive Diseases and Nutrition	Univ of Texas M.D. Anderson Cancer Center	93.848		2,713	-
Digestive Diseases and Nutrition	Univ of Texas M.D. Anderson Cancer Center	93.848		10,388	-
Kidney Diseases Urology		93.849	1 R01 DK069919-02	515,069	-
Kidney Diseases Urology		93.849	5 R01 DK073070-04	208,223	-
Neurosciences and Neurlogical Disorders		93.853	08RNS035615D	181,037	26,835
Neurosciences and Neurlogical Disorders		93.853	1 R01 NS051334-03	206,133	-
Neurosciences and Neurlogical Disorders		93.853	1 R01 NS070190-01A1	34	-
Neurosciences and Neurlogical Disorders		93.853	1R21NS060642-02	68,721	-
Neurosciences and Neurlogical Disorders		93.853	2 R01 NS041858-10	110,120	-
Neurosciences and Neurlogical Disorders		93.853	2 R01 NS051334-04A1	4,750	-
Neurosciences and Neurlogical Disorders		93.853	3 P01NS043985-07S1	79,740	-
Neurosciences and Neurlogical Disorders		93.853	5 P01 NS043985-07	79,015	-
Neurosciences and Neurlogical Disorders		93.853	5 P01 NS043985-08	337,654	-
Neurosciences and Neurlogical Disorders		93.853	5 P01NS043985-07	642,442	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS034239-16	394,454	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS036126-14	451,182	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS040730-12	206,314	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS041858-09	293,159	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS041862-09	177,830	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS050660-04	54,477	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS053487-05	263,441	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS055385-08	270,148	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS061642-03	350,725	-
Neurosciences and Neurlogical Disorders		93.853	5 R01 NS063878-02	310,610	-
Neurosciences and Neurlogical Disorders		93.853	5 R21 NS066841-02	80,839	-
Neurosciences and Neurlogical Disorders		93.853	5 U01 NS058056-03	80,122	-
Neurosciences and Neurlogical Disorders		93.853	501NS057748-02	280,537	-
Neurosciences and Neurlogical Disorders	University of Rochester	93.853	5P01 MH064570-08	153,266	-
Neurosciences and Neurlogical Disorders		93.853	5R21NS063879-02	168,169	-
Neurosciences and Neurlogical Disorders		93.853	7 R01 NS040730-10	139	-
Neurosciences and Neurlogical Disorders	Nuvox Pharma LLC	93.853	7R41NS057860-02	144,153	-
Neurosciences and Neurlogical Disorders	Yale University	93.853	A07223 (M05A00388)	21,915	-
Neurosciences and Neurlogical Disorders	Yale University	93.853	A07593 (M10A10563)	48,573	-
Neurosciences and Neurlogical Disorders		93.853	KNS069812A	18,988	-
Neurosciences and Neurlogical Disorders	St. Luke's Roosevelt's Hospital	93.853	P/T 5 P01NS31492-15	85,370	-
Neurosciences and Neurlogical Disorders	Imarx Therapeutics Inc.	93.853		73,201	-
Allergy Immunology & Transplantation Research	Dana-Farber Cancer Institute	93.855	1015108	214,172	-
Allergy Immunology & Transplantation Research	University of Iowa	93.855	1000727581	144,648	-
Allergy Immunology & Transplantation Research		93.855	08FAI067373A	191,078	71,361
Allergy Immunology & Transplantation Research		93.855	08KAI068151A	122,234	-
Allergy Immunology & Transplantation Research		93.855	08KAI076609A	130,770	-
Allergy Immunology & Transplantation Research		93.855	08KAI080941A	14,613	-
Allergy Immunology & Transplantation Research		93.855	08RAI069146B	312,989	-
Allergy Immunology & Transplantation Research		93.855	08RAI073510A	81,714	-
Allergy Immunology & Transplantation Research		93.855	08RAI087668A	21,485	-

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Allergy Immunology & Transplantation Research		93.855	08TAI060547A	39,251	-
Allergy Immunology & Transplantation Research		93.855	08TAI060547B	193,520	-
Allergy Immunology & Transplantation Research		93.855	1 P01 AI083211-01	2,334,852	327,634
Allergy Immunology & Transplantation Research		93.855	1 R01 AI075167-01A2	9,453	-
Allergy Immunology & Transplantation Research		93.855	1 R01 AI081830-01A1	111,269	-
Allergy Immunology & Transplantation Research		93.855	1 R56 AI075167-01A1	220,268	-
Allergy Immunology & Transplantation Research	University of Minnesota	93.855	1P01AI074340	43,996	-
Allergy Immunology & Transplantation Research		93.855	1R21AI076783-01A1	151,143	42,793
Allergy Immunology & Transplantation Research		93.855	5 R01 A1074948-03	422,196	-
Allergy Immunology & Transplantation Research		93.855	5 R01 A1076475-03	572,751	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI038901-14	323,567	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI054551-05	39,783	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI064325-05	116,608	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI064325-06	571,928	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI067891-05	354,172	-
Allergy Immunology & Transplantation Research		93.855	5 R01 AI073780 -02	454,572	-
Allergy Immunology & Transplantation Research	University of Colorado Denver	93.855	5 U01 069450-03	4,560	-
Allergy Immunology & Transplantation Research	University of Colorado Denver	93.855	5 U01 069450-04 2522	3,013	-
Allergy Immunology & Transplantation Research		93.855	7 R21 AI073174-03	113,490	-
Allergy Immunology & Transplantation Research	Social & Scientific Systems Inc.	93.855	BRSACURE0600165T003	316,846	-
Allergy Immunology & Transplantation Research	University of Minnesota	93.855	N000002802	211,954	-
Allergy Immunology & Transplantation Research	Creighton University	93.855	R01 A1080348 A	1,707	-
Microbiology and Infectious Diseases	University of Massachusetts Worster	93.856	5 P30 AI042845-12	57,625	-
Microbiology and Infectious Diseases	University of Massachusetts Worster	93.856	5P30AI042845-11	28	-
Biomedical Research and Research Training	Brigham & Womens Hospital	93.859	104899	18,631	-
Biomedical Research and Research Training		93.859	08RGM032441F	92,426	-
Biomedical Research and Research Training		93.859	08RGM044931D	126,518	-
Biomedical Research and Research Training		93.859	08RGM059346B	10,274	-
Biomedical Research and Research Training		93.859	08RGM061068C	246,860	107,593
Biomedical Research and Research Training		93.859	08RGM061603B	61,517	-
Biomedical Research and Research Training		93.859	08RGM062915B	306,306	-
Biomedical Research and Research Training		93.859	08RGM065204B	32,834	-
Biomedical Research and Research Training		93.859	08RGM077289A	217,410	-
Biomedical Research and Research Training		93.859	08RGM079393A	163,888	-
Biomedical Research and Research Training		93.859	08RGM079393A	88,310	80,064
Biomedical Research and Research Training		93.859	1 R01 GM087455-01A1	28,557	-
Biomedical Research and Research Training	University of California	93.859	3948sc P50GM073210A4	10	-
Biomedical Research and Research Training		93.859	5 R01 GM051188-17	199,411	-
Biomedical Research and Research Training		93.859	5 R01 GM057428 09	13,375	-
Biomedical Research and Research Training		93.859	5 R01 GM072631-05	230,812	-
Biomedical Research and Research Training		93.859	5 R01 GM074876-05	156,206	-
Biomedical Research and Research Training		93.859	5 R01 GM076237-05	196,100	-
Biomedical Research and Research Training		93.859	5 R01 GM080458-03	306,382	-
Biomedical Research and Research Training		93.859	5 R01 GM082923-03	264,383	-
Biomedical Research and Research Training		93.859	5 R01GM080751-23	262,601	-
Biomedical Research and Research Training	University of Missouri	93.859	C00019162-1	96,925	-
Research for Mothers and Children	University of Michigan	93.865	3001028679	7,623	-
Research for Mothers and Children		93.865	08KHD047194A	124,654	23,213
Research for Mothers and Children		93.865	08RHD042882B	36,176	-
Research for Mothers and Children		93.865	08RHD046135A	87,901	-
Research for Mothers and Children		93.865	08RHD051979A	275,573	-
Research for Mothers and Children		93.865	08RHD052541A	6,380	-
Research for Mothers and Children		93.865	08RHD053359A	351	-
Research for Mothers and Children		93.865	08RHD058107A	53,018	-
Research for Mothers and Children	Lehigh University	93.865	09-541994-8001	18,956	-
Research for Mothers and Children	Cincinnati Childrens Hosptial Medical Center	93.865	104562-RHD058246A	2,018	-
Research for Mothers and Children	Pennsylvania State University	93.865	3143UNDHHS4144	119,763	-
Research for Mothers and Children	Childrens Hospital Seattle	93.865	413920056001 UN	4,990	-
Research for Mothers and Children	University of Colorado Boulder	93.865	5 P50 HD027802-20	124,426	-
Research for Mothers and Children	University of Colorado Boulder	93.865	5P50HD027802-19	64,932	-
Research for Mothers and Children		93.865	5R01 HD038468-08	271,604	-
Research for Mothers and Children	University of Alabama - Birmingham	93.865	5U01HD040533-09	115,358	-
Research for Mothers and Children	University of Oregon Health Science Center	93.865	GPEDI0472A	51,890	-
Research for Mothers and Children	Case Western Reserve	93.865	RESS01971	32,468	-
Research for Mothers and Children	University of Colorado Denver	93.865	SC 36070-01-06	63,246	-

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Research for Mothers and Children	Childrens Memorial Hospital Chicago	93.865		3,423	-
Aging Research	Brigham & Womens Hospital	93.866	104900	28,793	-
Aging Research		93.866	08FAG032788A	21,598	-
Aging Research		93.866	08RAG021518B	15,253	-
Aging Research		93.866	08RAG029222A	145,587	114,678
Aging Research	Creighton University	93.866	1 R01 AR054496-01A2	15,059	-
Aging Research		93.866	3 R01 AG24912-05S1	80,379	-
Aging Research	Creighton University	93.866	5 R01 AG028168-02	9,967	-
Aging Research	Creighton University	93.866	5 R01 AG028168-03	508	-
Aging Research		93.866	5 R21 AG032600-02	207,750	-
Aging Research		93.866	7R01AG031158-03	498,505	-
Aging Research	University of Kansas	93.866	FY2008013 AG025906	16,019	-
Aging Research	University of Maryland	93.866	SR00000239	3,591	2,000
Aging Research	Wichita State University	93.866	SUB090218	172,775	-
Vision Research	University of Wisconsin Madison	93.867		3,494	-
Vision Research		93.867	08REY010595E	526,395	-
Vision Research		93.867	08REY017809B	267,466	-
Vision Research		93.867	1 R01 EY018172-01A2	262,306	-
Vision Research		93.867	2R01EY010542-14	324,189	-
Vision Research		93.867	5 R01 EY010542-13	71,406	-
Vision Research		93.867	5 R01 EY013394-06	224,735	-
Vision Research		93.867	5 R01 EY016730-05	333,395	-
Vision Research		93.867	5 R01 EY017653-2	253,751	-
Medical Library Assistance		93.879	08RLM009219A	121,319	-
Medical Library Assistance		93.879	08RLM009219A	39,562	39,562
Speciality Selected Health Projects		93.888	1 D1 ECS10810-01-00	27,853	-
International Fellowship		93.898	08DTW001429B	74,403	-
Rural Health Services Outreach	Chadron Community Hospital	93.912		59,191	-
Cooperative Agreements State Based	Nebr. Dept. of Health and Human Services	93.919		3,910	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chair Health Board	93.933		55,191	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chair Health Board	93.933		56,993	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chair Health Board	93.933		14,694	-
International Research & Research Training		93.989	08DTW001429B	289,497	21,520
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		20,000	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		36,751	-
93 Agency Total				95,002,279	
<b>94 Corporation for National Service:</b>					
Corporation for National Service	College of St. Mary	94.005		2,948	-
<b>97 Department of Homeland Security:</b>					
State Domestic Preparedness	Nebraska Military Department	97.004	08-SR 31016-03	143,355	-
Homeland Security Grant Program	Nebraska Military Department	97.067	08-SR 31016-01	154,786	-
Homeland Security Grant Program	Nebraska Department of Agriculture	97.067	18-05-173	8,693	-
Homeland Security Grant Program	Nebraska Military Department	97.067		4,327	-
Homeland Security Grant Program	Nebraska Military Department	97.067		93,661	-
Homeland Security Grant Program	Nebraska Military Department	97.067		100,000	-
Homeland Security Testing		97.077	2007DN077ER0007	1,164,734	177,303
97 Agency Total				1,669,556	
<b>98 Agency for International Development:</b>					
Agency for International Development		98.001	688A00070004300	828,069	428,091
Agency for International Development		98.001	EPPA00060001600	2,932,006	1,804,055
Agency for International Development	National Academy of Sciences	98.001	PGA-P280421	142,525	-
Agency for International Development	Calvin College	98.001		2,812	-
98 Agency Total				3,905,412	
<b>Total Research and Development Cluster</b>				\$ 178,208,310	
<b>Student Aid Cluster:</b>					
<b>84 Department of Education:</b>					
Supplemental Education Opportunity Grant		84.007	P007A0824800	\$ 1	\$ -
Supplemental Education Opportunity Grant		84.007	P007A0924550	138,352	-
Supplemental Education Opportunity Grant		84.007	P007A0924790	524,189	-
Supplemental Education Opportunity Grant		84.007	P007A0924800	283,940	-
Federal Work-study Program		84.033	P033A0924780	60,902	-



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Federal Work-study Program		84.033	P033A082455	52,866	-
Federal Work-study Program		84.033	P033A082478	54,016	-
Federal Work-study Program		84.033	P033A0824790	77,000	-
Federal Work-study Program		84.033	P033A0824800	330	-
Federal Work-study Program		84.033	P033A0924550	332,364	-
Federal Work-study Program		84.033	P033A0924790	971,582	-
Federal Work-study Program		84.033	P033A1024800	593,056	-
Pell Grant Program		84.063		79,979	-
Pell Grant Program		84.063	P063P2092869	930,776	-
Pell Grant Program		84.063	P063P0717810	5	-
Pell Grant Program		84.063	P063P0802650	38,239	-
Pell Grant Program		84.063	P063P0817810	18,094	-
Pell Grant Program		84.063	P063P0902650	15,627,819	-
Pell Grant Program		84.063	P063P0917790	6,590,230	-
Pell Grant Program		84.063	P063P0917810	12,519,382	-
Pell Grant Program		84.063	P063P101779	261,928	-
Pell Grant Program		84.063	P375A0902650	853,582	-
Pell Grant Program		84.063	P375A0902650	29,150	-
Pell Grant Program		84.063	P376S0902650	526,501	-
Pell Grant Program		84.063	P063P0902650	20,945	-
Ford Direct Student Loan Program		84.268	P268K1006500	107,629,748	-
Ford Direct Student Loan Program		84.268	P268K1029250	761,728	-
Ford Direct Student Loan Program		84.268	UNL2009LOAN0	1,485,256	-
Ford Direct Student Loan Program		84.268	P268K1128690	803,724	-
Academic Competitiveness		84.375	P375A091779	356,510	-
Academic Competitiveness		84.375	P375A0917810	397,450	-
Smart Grant		84.376	P376S091779	117,001	-
Smart Grant		84.376	P376S0917810	156,613	-
Teach Grant		84.379	P379T091779	1,000	-
Teach Grant		84.379	P379T1002650	133,000	-
Teach Grant		84.379	P379T101779	209,411	-
Teach Grant		84.379	P379T1017810	105,500	-
84 Agency Total				<u>152,742,169</u>	
<b>93 Department of Health and Human Services:</b>					
Health Profession Student Loan		93.342	E11HP14843A0	<u>62,165</u>	-
<b>Total Student Aid Cluster</b>				<u>\$ 152,804,334</u>	
<b>Other:</b>					
<b>Trio Cluster:</b>					
TRIO Student Support Services		84.042	P042A050355	\$ 515,656	\$ -
TRIO Student Support Services		84.042	P042A0510890	308,975	-
TRIO Student Support Services		84.042	P042A060480-08	<u>303,784</u>	-
Total CFDA 84.042				1,128,415	
Talent Search		84.044	P044A0604790	<u>417,546</u>	-
Upward Bound		84.047	P047A0701320	280,393	-
Upward Bound		84.047	P047A0708920	302,126	-
Upward Bound		84.047	P047M070021	<u>260,781</u>	-
Total CFDA 84.047				843,300	
WNPG Program		84.217	P217A0700100	<u>252,024</u>	-
<b>Total Trio Cluster</b>				2,641,285	
<b>10 Department of Agriculture:</b>					
Department of Agriculture		10	32 055 0470049123	<u>11,920</u>	-
Plant and Animal Disease		10.025	09-8456-1220-CA	<u>15,000</u>	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813056	12,759	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813088	<u>4,298</u>	-
Total CFDA 10.169				17,057	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Special Agricultural Research Grants	South Dakota State University	10.200	3TF093	11,112	-
Special Agricultural Research Grants	Michigan State University	10.200	61-4080J	138	-
Special Agricultural Research Grants	Michigan State University	10.200	614141E	1,000	-
Total CFDA 10.200				12,250	
Competitive Research Grants		10.206	2007-55112-17856	43,948	22,643
Competitive Research Grants		10.206	2008-35401-04508	85,172	11,977
Competitive Research Grants	University of Georgia	10.206	RC2935023843668	33,247	-
Total CFDA 10.206				162,367	
Sustainable Agriculture Research and Educ	Iowa State University	10.215	4103041	3,902	-
1890 Inst Capacity Building		10.216	2009-35400-05076	56,076	34,195
Higher Education Challenge Program		10.217	20073841118114	42,748	-
Higher Education Challenge Program		10.217	2006-38411-17044	1,792	-
Higher Education Challenge Program		10.217	2006-38411-17077	35,662	-
Higher Education Challenge Program		10.217	2009-38411-19753	30,456	20,431
Higher Education Challenge Program	Oklahoma State University	10.217	AA-5-21288-UNL	52,868	-
Total CFDA 10.217				163,526	
Higher Education Multicultural Scholars		10.220	2006-38413-16603	18,000	-
Integrated Programs	Iowa State University	10.303	4163003	125,936	-
Integrated Programs	University of Illinois Urbana	10.303	20070496728	8,084	-
Integrated Programs		10.303	2004-51110-01889	70,013	41,767
Integrated Programs		10.303	2005-51130-03315	69,615	5,703
Integrated Programs		10.303	2008-51110-04331	40,836	-
Integrated Programs		10.303	2008-51110-19237	165,215	71,188
Integrated Programs		10.303	2009-51110-05852	2,353	-
Integrated Programs		10.303	2009-51130-06040	10,867	-
Integrated Programs	Iowa State University	10.303	4162805A	7,327	-
Integrated Programs	Iowa State University	10.303	416-30-17	21,786	-
Integrated Programs	Iowa State University	10.303	417-30-32	2,768	-
Integrated Programs	Colorado State University	10.303	G14474	63,741	-
Total CFDA 10.303				588,541	
Homeland Security Agricultural	Kansas State University	10.304	S08016	40,085	-
International Science and Education Grant		10.305	2008-51160-04361	69,971	-
Specialty Crop Research Initiative	Texas A&M University	10.309	570611	11,125	-
Specialty Crop Research Initiative	Oregon State University	10.309	C0404A-A	63,497	-
Total CFDA 10.309				74,622	
Agriculture & Food Research Initiative	University of Georgia	10.310	RC2933654693988	47,695	-
Agriculture & Food Research Initiative	Kansas State University	10.310	S10135	5,942	-
Total CFDA 10.310				53,637	
Beginning Farmer Rancher Development Prog		10.311	2009-49400-05871	39,090	17,040
ARRA TAAF Recovery	University of Minnesota	10.315	H001344201	27,939	-
Cooperative Extension Service	North Carolina State University	10.500	2008028201	46,817	-
Cooperative Extension Service	North Carolina State University	10.500	2008059018	9,935	-
Cooperative Extension Service	Mississippi State University	10.500	018000-340278-12	16,036	1,000
Cooperative Extension Service	Auburn University	10.500	08HHP3746480019	3,990	-
Cooperative Extension Service		10.500	20044920003125	110,362	60,211
Cooperative Extension Service	National 4-H Council	10.500	2005-45201-03332	20,889	-
Cooperative Extension Service		10.500	2005-47001-03288	172,166	113,431
Cooperative Extension Service	Nebraska Indian Commission	10.500	2006-02492	13,649	-
Cooperative Extension Service		10.500	2006-41590-03461	169,111	124,504
Cooperative Extension Service		10.500	2007-41595-03903	1,151,465	813,102
Cooperative Extension Service		10.500	2007-49200-03889	755,336	355,857
Cooperative Extension Service	National 4-H Council	10.500	2008-45201-04715	7,505	-
Cooperative Extension Service		10.500	2009-41520-05388	91,104	-
Cooperative Extension Service		10.500	2009-41534-05439	103,849	2,230
Cooperative Extension Service		10.500	2010-41100-2700	28,229	-
Cooperative Extension Service		10.500	2010-48869-20685	649	-

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Cooperative Extension Service		10.500	2010-49200-06200	33,102	-
Cooperative Extension Service		10.500	48024-02700	1,822,472	-
Cooperative Extension Service	Nat'l Association for Rehabilitation Leadship	10.500	4-98-2-23	1,714,035	1,066,218
Cooperative Extension Service	Oklahoma State University	10.500	AC523730UNL	2,524	-
Cooperative Extension Service		10.500	FORMULA FUNDS	3,202,555	-
Cooperative Extension Service	University of Minnesota	10.500	H000756403	17,833	-
Cooperative Extension Service	University of Minnesota	10.500	H001226802	4,694	-
Cooperative Extension Service	University of Minnesota	10.500	H408905210	7,343	-
Cooperative Extension Service	University of Minnesota	10.500	H408906004	23,206	-
Cooperative Extension Service	University of Minnesota	10.500	H408906014	50	-
Cooperative Extension Service	USDA Extension Foundation	10.500	HE1	45,942	-
Cooperative Extension Service	Kansas State University	10.500	S08041	94,767	-
Cooperative Extension Service	Kansas State University	10.500	S08103	8,126	-
Cooperative Extension Service	Kansas State University	10.500	S10094	22,087	-
Cooperative Extension Service	Kansas State University	10.500	S10160	6,620	-
Cooperative Extension Service	University of Minnesota	10.500	S4089052601	423	-
Total CFDA 10.500				9,706,871	
Supplemental Food Program	Douglas County Health Department	10.557		3,814	-
Supplemental Food Program	Douglas County Health Department	10.557		11,385	-
Total CFDA 10.557				15,199	
Child and Adult Food Program	Nebraska Department of Education	10.558		14,125	-
Child and Adult Food Program	Nebraska Department of Education	10.558		19,736	-
Total CFDA 10.558				33,861	
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		77,958	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		9,997	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		11,811	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		8,798	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		15,917	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		11,967	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		12,576	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		41,411	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		10,527	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		10,149	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		48,896	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		9,085	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		12,183	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		11,020	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		8,656	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		12,095	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		12,810	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		22,450	22,360
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		407	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		150,450	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		14,421	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		34,193	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		22,739	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		44,637	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		30,111	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		39,445	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		122,633	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		29,416	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		29,627	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		144,779	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		25,140	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		35,354	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		33,458	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		26,247	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		31,839	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		35,885	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		42,019	42,019
Total CFDA 10.561				1,241,106	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Cooperative Forestry Assistance		10.664	05-DG-11020000-037	3,436	-
Cooperative Forestry Assistance		10.664	GR288001846	1,599,093	261,870
Cooperative Forestry Assistance	National State Foresters	10.664	NE-009	17,012	-
Total CFDA 10.664				1,619,541	
Rural Development Forestries		10.672	07-DG-11020000-044	68,263	-
Rural Development Forestries		10.672	08-DG-11020000-030	175,741	42,047
Rural Development Forestries		10.672	09-DG-11020000-061	81,087	-
Total CFDA 10.672				325,091	
Forest Legacy Program		10.676	07-DG-11020000-051	6,108	-
Forest Stewardship Program		10.678	09-DG-11020000-071	3,000	-
Forest Stewardship Program		10.678	10-DG-11020000-005	5,099	-
Total CFDA 10.678				8,099	
Rural Business Enterprise		10.769	RBEG	36,101	-
Rural Cooperative Development Grants		10.771	RCDG	102,200	-
Rural Cooperative Development Grants		10.771	RCDG32-055-470049123	100,694	5,065
Total CFDA 10.771				202,894	
Environmental Quality Incentive Program	Nebraska Cattlemens Association	10.912	42116	53,987	-
Environmental Quality Incentive Program		10.912	65-6526-6-354	4,429	-
Environmental Quality Incentive Program		10.912	683A756154	46,021	-
Total CFDA 10.912				104,437	
NCRS Conservation Security		10.921	6865267455	124,920	-
Agricultural Statistics Report		10.950	58-3AEU-0-0020	8,714	-
International Training Foreign Participant		10.962	5831487208	9,588	-
International Training Foreign Participant		10.962	58-3148-6-053	24,393	-
Total CFDA 10.962				33,981	
10 Agency Total				14,820,906	
<b>11 Department of Commerce:</b>					
Community Intergovernmental Climate		11.428	EA133E07CN0086	608,027	-
ARRA State Broadband Data Development Pgm	Nebraska Public Service Commision	11.558		1,034	-
ARRA State Broadband Data Development Pgm	Nebraska Public Service Commision	11.558		43,535	-
ARRA State Broadband Data Development Pgm	Nebraska Public Service Commision	11.558		408	-
Total CFDA 11.558				44,977	
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611	901002	330	-
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611	10-01-028	250,000	-
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611		144,985	-
Total CFDA 11.611				395,315	
11 Agency Total				1,048,319	
<b>12 Department of Defense:</b>					
Department of Defense	OT Training Solution	12	08-0001	2,182,483	-
Department of Defense		12	20080603093114	84,081	-
Department of Defense	Georgia Institute of Technology	12	D5847-S6	420,810	-
Department of Defense		12	PAK-ORGUN-8004-21907	7,925	-
Department of Defense	Nangwik Services, LLC	12		193,990	-
				2,889,289	
GSA Procurement Technical Assistance		12.002	SP4800-09-2-0867	490,763	-
Department of Defense		12.398	W81K04-06-D-0020	12,682	-
Military Medical Research and Development		12.420	W81XWH-10-1-0139	290,671	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Mathematical Sciences Research		12.901	H98230-08-1-0116	3,251	-
Mathematical Sciences Research		12.901	H98230-09-1-0075	252	-
Mathematical Sciences Research		12.901	H98230-09-1-0102	10,808	-
Mathematical Sciences Research		12.901	H98230-10-1-0226	2,270	-
Total CFDA 11.901				<u>16,581</u>	
12 Agency Total				3,699,986	
<b>14 Department of Housing and Urban Development:</b>					
Housing and Urban Development	City of Omaha	14		<u>8,547</u>	-
Community Development State Program	Nebr. Dept. of Economic Development	14.228	970338	<u>4,351</u>	-
Supportive Housing Program	Goldenrod Hills Community Action	14.235		58	-
Supportive Housing Program	Goldenrod Hills Community Action	14.235		<u>3,208</u>	-
Total CFDA 14.235				3,266	
Housing Opportunities for Personnel	Nebr. Dept. of Health and Human Services	14.241	NE-H070018 HOPWA	<u>6,428</u>	-
ARRA Homelessness Prevention	City of Lincoln	14.257	9100180	11,097	-
ARRA Homelessness Prevention	Network Management Information System	14.257		<u>21,807</u>	-
Total CFDA 11.257				32,904	
Community Outreach Personnel		14.511	COPCNE05704	<u>12,929</u>	-
14 Agency Total				68,425	
<b>15 Department of Interior:</b>					
National Fire Program		15.228	601818J426	<u>17,300</u>	17,300
Water Conservation Field		15.530	R07AP60006	<u>41,976</u>	-
Geological Survey		15.808	05CRBA0001	7,035	-
Geological Survey		15.808	06FC602180	433	-
Total CFDA 15.808				<u>7,468</u>	
15 Agency Total				66,744	
<b>16 Department of Justice:</b>					
Juvenile Justice and Delinquency Prevention	Nebraska Commission on Law Enforcement & Criminal Justice	16.540	08-JJ-11	<u>36,449</u>	-
Juvenile Justice	City of Omaha	16.541	2006-JL-FX-K073	<u>53,074</u>	-
Drug Court Discretionary Grant	Sarpy County	16.585		<u>10,919</u>	-
Community Capacity Development Office	City of Omaha	16.595	2008-WS-QX-0188	5,000	-
Community Capacity Development Office	City of Omaha	16.595		<u>1,800</u>	-
Total CFDA 16.595				6,800	
E. Byrne Memorial Justice Assistance	Douglas County Department of Corrections	16.738		41,465	-
E. Byrne Memorial Justice Assistance	Douglas County Department of Corrections	16.738		15,312	-
E. Byrne Memorial Justice Assistance	Lincoln Police Department	16.738		<u>15,848</u>	-
Total CFDA 16.738				72,625	
16 Agency Total				179,867	
<b>17 Department of Labor:</b>					
Department of Labor		17	DOLB092J13769	<u>16,145</u>	-
Mine Health and Safety		17.600	MS-18685-09-55-R-31	29,630	-
Mine Health and Safety		17.600	MSHA-2010-1	<u>55,520</u>	-
Total CFDA 17.600				85,150	
17 Agency Total				101,295	
<b>19 Department of State:</b>					
Department of State	American County Learning Society	19	1701011803827360	35	-
Department of State	Institute of International Education	19		22,195	-
Department of State	Institute of International Education	19		15,738	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Department of State	Institute of International Education	19		13,223	-
Department of State	Institute of International Education	19		1,956	-
Department of State		19	S-ECAAE-08-GR-201(JY)	19,084	-
				<u>72,231</u>	
Educational Exchange	International Research & Exchange	19.408	FY09-TEA-UNL-04	164,812	-
Educational Exchange	International Research & Exchange	19.408	FY09-TEA-UNL-05	257,562	-
Educational Exchange	International Research & Exchange	19.408	FY09-TEA-UNL-06	155	-
Educational Exchange		19.408	S-ECAAS-06-GR-157	170,991	-
Total CFDA 19.408				<u>593,520</u>	
19 Agency Total				665,751	
<b>20 Department of Transportation:</b>					
Department of Transportation	Nebraska Department of Roads	20	STPB-STWD 72	155,959	133,889
Department of Transportation	HDR Engineering	20		3,357	-
Department of Transportation	HDR Engineering	20		4,531	-
				<u>163,847</u>	
Highway Research and Development Program	Nebraska Department of Education	20.200	94-8000 TRANSED-09	<u>62,551</u>	-
Highway Planning and Construction	Nebraska Highway Safety	20.205	49788	1,619	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	CJ0601	5,602	-
Highway Planning and Construction		20.205	DTRT07-G-0007	15,919	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	HSIP (803) CN00749c	90,560	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	LTAP73122	200,299	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		198,517	-
Total CFDA 20.205				<u>512,516</u>	
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234	40649.04	51,166	-
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234	35712-04	6,341	-
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234	41066-04	19,970	-
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234	41104-04	18,759	-
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234		7,066	-
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234		8,000	-
Total CFDA 20.234				<u>111,302</u>	
Alcohol Traffic Safety	Nebraska Department of Motor Vehicles	20.601	06-Sep	48,298	-
Alcohol Traffic Safety	Nebraska Department of Motor Vehicles	20.601	06-Oct	108,622	-
Alcohol Traffic Safety	Nebraska Highway Safety	20.601	48488	3,931	-
Alcohol Traffic Safety	Nebraska Highway Safety	20.601	49789	2,068	-
Alcohol Traffic Safety	Nebraska Office of Highway Safety	20.601	410-09-5	4,118	-
Alcohol Traffic Safety	Nebraska Office of Highway Safety	20.601	410-10-2	3,500	-
Total CFDA 20.601				<u>170,537</u>	
Occupant Protection	Nebraska Highway Safety	20.602	52221	1,702	-
Occupant Protection	Nebraska Department of Motor Vehicles	20.602	405106	13,327	-
Total CFDA 20.602				<u>15,029</u>	
Highway Traffic Safety	Nebraska Department of Motor Vehicles	20.604	925	<u>1,865</u>	-
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	38309-04	<u>12,577</u>	-
Increase Motorcycle Safety	Nebraska Department of Motor Vehicles	20.612	558489	<u>4</u>	-
Hazardous Materials Public Sector Training	Nebraska Military Department	20.703		<u>4,055</u>	-
20 Agency Total				<u>1,054,283</u>	
<b>43 National Aeronautics and Space Administration:</b>					
National Aeronautics and Space Administration		43	NNC06GA36G	299,446	-
National Aeronautics and Space Administration		43	NNG05GJ03H00	764,786	347,830
National Aeronautics and Space Administration		43	NNG05GP72G	16,483	-
National Aeronautics and Space Administration		43	NNX09A047H	24,653	-
				<u>1,105,368</u>	
Science		43.001	NNX08AP17G	442,861	-
43 Agency Total				<u>1,548,229</u>	

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**YEAR ENDED JUNE 30, 2010**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
<b>45 National Endowment Arts and Humanities:</b>					
Promotion of the Arts		45.024	352005008	2,940	-
Promotion of the Arts		45.024	851008196	3,964	-
Promotion of the Arts		45.024	852007036	<u>6,678</u>	-
Total CFDA 45.024				13,582	
Partnership Agreement	Nebraska Arts Council	45.025	4414-P-FY2008	341	-
Partnership Agreement	Nebraska Arts Council	45.025	4985-P-FY2009	3,709	-
Partnership Agreement	Mid America Arts	45.025	FY10-0131	<u>10,819</u>	-
Total CFDA 45.025				14,869	
Federal State Partnership Program	Humanities Iowa	45.129	31-2-009	<u>6,200</u>	-
Office of Preservation		45.149	PJ-50026-07	<u>105,853</u>	-
Promotion of the Humanities		45.169	HD-50847-09	<u>22,175</u>	9,961
National Leadership Grants	Mid-America Arts Alliance	45.312		<u>550</u>	-
Laura Bush 21st Century Library	University of Maryland	45.313	Z929602	<u>2,657</u>	-
45 Agency Total				165,886	
<b>47 National Science Foundation:</b>					
Engineering		47.041	921141	5,044	-
Engineering		47.041	1008421	<u>1,527</u>	-
Total CFDA 47.041				6,571	
Geosciences	Institute for Global Environmental Strategies	47.050	71030	<u>7,927</u>	-
Computer & Information Science & Technology		47.070	1000028	<u>12,014</u>	-
Biological Sciences		47.074	716899	63,195	8,000
Biological Sciences		47.074	717214	178,670	-
Biological Sciences		47.074	DEB-0943594	<u>26,000</u>	-
Total CFDA 47.074				267,865	
Social Behavioral & Economic Sciences		47.075	620101	<u>32,262</u>	-
Education and Human Resources		47.076	338482	39,071	-
Education and Human Resources		47.076	548501	11,758	-
Education and Human Resources		47.076	622274	89,236	89,236
Education and Human Resources		47.076	624591	126,642	2,956
Education and Human Resources		47.076	632175	95,341	14,230
Education and Human Resources		47.076	737376	34,990	-
Education and Human Resources		47.076	807090	123,742	-
Education and Human Resources		47.076	938034	43,617	-
Education and Human Resources		47.076	1041000 / 0548501	64,339	-
Education and Human Resources	Charleston College	47.076	520782-UNL	6,201	-
Education and Human Resources		47.076	DUE-0313691	218,291	-
Education and Human Resources		47.076	DUE-0737407	61,623	-
Education and Human Resources		47.076	DUE-336462	142,252	76,555
Education and Human Resources		47.076		<u>3,788</u>	-
Total CFDA 47.076				1,060,891	
47 Agency Total				1,387,530	
<b>59 Small Business Administration:</b>					
Small Business Administration		59	SBAHQ-09-I-0036	<u>63,430</u>	-
Small Business Development		59.037	0-603001-Z-0028-30	240,584	16,709
Small Business Development		59.037	0603001Z0621	36,507	-
Small Business Development		59.037	9-603001-Z-0028-29	385,908	202,996
Small Business Development		59.037	SBAHQ-09-B-0003	79,737	-
Small Business Development		59.037	SBAHQ-10-V-0005	<u>8,265</u>	-
Total CFDA 59.037				751,001	
59 Agency Total				814,431	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
<b>64 Veterans Administration:</b>					
Veterans Administration		64	VA263-BO-0098 V636SM	140	-
<b>66 Environmental Protection Agency:</b>					
ARRA EPA National Clean Diesel Funding		66.039	2A-97707001-0	276,995	233,196
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560623	35,852	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0587	58,084	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0589	54,678	-
Nonpoint Source Implementation	Lower Platte North NRD	66.460		16,740	-
Nonpoint Source Implementation	Nebr. Dept. of Environmental Quality	66.460		20,925	-
Nonpoint Source Implementation	Prairieland Recreation and Development	66.460		54,963	-
Total CFDA 66.460				241,242	
Surveys and Studies Investigation	Texas A&M University	66.606	427012	8,937	-
Lead Based Paint	Nebraska Department of Agriculture	66.707	1806003	20,029	-
Pollution Prevention Program		66.708	NP-97715301-0	69,635	-
Pesticide Environment Stewardship		66.714	PE987947010	22,656	-
Surveys Training Demonstrations		66.716	X8-98780801-0	20,667	-
Source Reduction Assistance		66.717	X9-83375501-0	62,307	23,062
Environmental Education		66.951	NE977109010	13,181	-
66 Agency Total				735,649	
<b>84 Department of Education</b>					
Department of Education	Akron University	84		1,522	-
Department of Education	Nebr. Coord Comm. Postsecondary Education	84		85,615	-
Department of Education	Nebr. Coord Comm. Postsecondary Education	84		1,321	-
Department of Education	Academy for Educational Development	84	306 A00 06 00506 00	215,481	-
				303,939	
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B12-10	36,761	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B13-10	192,277	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B18-09	121,348	18,457
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B5-09	24	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B5-10	100,309	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B7-10	62,342	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B9-09	22,072	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-6B6-09	40,004	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-6B6-10	237,539	-
Total CFDA 84.027				812,676	
State Student Incentive Program	Nebr. Coord Comm. Postsecondary Education	84.069		66,857	-
State Student Incentive Program	Nebraska Department of Education	84.069		33,461	-
Total CFDA 84.069				100,318	
Improvement of Postsecondary Education		84.116	P116J0700280	35,662	-
Improvement of Postsecondary Education		84.116	P116J0900170	43,070	12,320
Improvement of Postsecondary Education		84.116	P116M0600150	37,859	-
Improvement of Postsecondary Education		84.116	P116U0800010	258,968	-
Total CFDA 84.116				375,559	
Business and International Education		84.153	P153A070027	50,229	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C2-09	47,702	16,255
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C3-10	134,403	35,780
Infants & Toddlers with Disabilities	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C4-09	3,969	-
Infants & Toddlers with Disabilities	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C6-10	18,135	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	9460012481C109	10,128	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-6001-248-1C2-10	36,441	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-6001-248-1C5-10	16,603	-
Total CFDA 84.181				267,381	



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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Safe and Drug Free Schools		84.184	Q184Z0900310	106,678	-
Safe and Drug Free Schools	Lincoln Public Schools	84.184		15,780	-
Total CFDA 84.184				122,458	
Graduate Assistance in Areas of Need		84.200	35-1905-3001-001	157,249	-
Graduate Assistance in Areas of Need		84.200	35-1905-3002	124,483	-
Graduate Assistance in Areas of Need		84.200	P200A060150-08	171	-
Graduate Assistance in Areas of Need		84.200	P200A0703440	74,259	-
Graduate Assistance in Areas of Need		84.200	P200A090064	14,375	-
Total CFDA 84.200				370,537	
Improvement of Education	Seattle Public School	84.215	HSPSC 10-03	22,893	-
Improvement of Education		84.215	U215K0900770	68,018	-
Improvement of Education		84.215	U215K090131	24,763	-
Total CFDA 84.215				115,674	
21ST Century Community Learning Center	Columbus Public Schools	84.287	42801	64,300	-
21ST Century Community Learning Center	Middle School of Learning Center Initiative	84.287		8,184	-
Total CFDA 84.287				72,484	
Indian Education		84.299	B299B050062	53,465	-
Indian Education	Nebraska Indian Commission	84.299	S299B090044	6,630	-
Total CFDA 84.299				60,095	
Research and Development		84.305	R305B080010	119,938	-
Goals 2000: Parental Information Center	Nebraska Child & Family Foundation	84.310	U310A060059	105,461	-
Special Education Children with Disabilities	Nebraska Department of Education	84.323	29073	5,979	-
Special Education Children with Disabilities	Nebraska Department of Education	84.323	30106	17,398	-
Special Education Children with Disabilities	Nebraska Department of Education	84.323	94-2810-248-GSEG1-09	49,897	-
Total CFDA 84.323				73,274	
Personnel Preparation		84.325	H325D040020	20,077	-
Personnel Preparation		84.325	H325D040023	27,441	-
Personnel Preparation		84.325	H325D0600400	3,965	-
Personnel Preparation		84.325	H325H0300480	25,156	-
Personnel Preparation		84.325	H325H040073	15,658	-
Personnel Preparation		84.325	H325K0511510	153,910	-
Personnel Preparation		84.325	H325K0604290	59,769	-
Personnel Preparation		84.325	H325K0604290	193,810	-
Total CFDA 84.325				499,786	
Special Education Technical Assistance	Nebraska Department of Education	84.326	49-2810-248-1819-09	21,273	-
Incarcerated Youth Offenders	Nebraska Department of Corrections	84.331	34724 O4	6,664	-
Student Disability Demonstration Projects		84.333	P333A0800700	314,443	-
Teacher Quality Enhancement		84.336	094 8000 T2ASW2-09	14,109	-
Teacher Quality Enhancement		84.336	094 8000 T2ASW2-10	40,802	-
Total CFDA 84.336				54,911	
Arts In Education	Kennedy Center	84.351		15,000	-
Arts In Education	Nebraskans for Arts in Education	84.351		675	-
Total CFDA 84.351				15,675	
Improving Teacher Quality	Nebraska Department of Education	84.367	29308	32,323	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B060024/S367B060	6,231	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B070024	15,559	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B070024/S367B070	14,025	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B080024	44,587	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B080024/S367B080	18,334	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367	S367B090024	6,955	-
Improving Teacher Quality	Nebr. Coord Comm. Postsecondary Education	84.367		6,438	-
Total CFDA 84.367				144,452	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
National Writing Project	National Writing Project	84.928	10-NE03	12,385	-
National Writing Project	National Writing Project	84.928	92NE02	22,530	-
National Writing Project	National Writing Project	84.928	92NE02	28,961	-
Total CFDA 84.928				63,876	
84 Agency Total				4,071,103	
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	Assoc. for Prevention Teaching & Research	93		16,466	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93	0g0401ne1401	648,582	-
Department of Health and Human Services	ICF Incorporated	93	29HT0004	12,304	-
Department of Health and Human Services	ICF Incorporated	93	29PS00067	9,183	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	DD-OG-09A	2,538	-
Department of Health and Human Services	Flanagan's Boys Home	93	MHLC QI	7,055	-
Department of Health and Human Services	John Snow Inc.	93		491	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		5,659	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93		19,556	-
				721,834	
Compassion Capital Fund	Nebraska Child & Family Foundation	93.009	90IC012901	11,758	-
Special Programs Aging	Nebr. Dept of Health and Human Services	93.048		1,652	-
Laboratory Training Evaluation		93.064	5 U38 HM000010-03	97,817	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 614 93008	13,925	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 674 93309	379,645	6,720
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 676 93309	52,471	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 731 93010	97,586	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 762 93010	696,386	13,444
Total CFDA 93.069				1,240,013	
Emergency System Registration	Nebr. Dept. of Health and Human Services	93.089	BT 767 93010	39,093	-
Total CFDA 93.089					
Health Disparities in Minority Groups	Aberdeen Area Tribal Chair Health Board	93.100	5 AIAMP07004-02-00	1,537	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chair Health Board	93.100	AIAMP07004-01-00	6,150	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chair Health Board	93.100	AIAMP07004-02-01	11,593	-
Total CFDA 93.100				19,280	
Food and Drug Administration	Nebraska Department of Agriculture	93.103	18-06-131	11,000	-
Maternal and Child Health Programs	Nebr. Dept of Health and Human Services	93.110	4421026	14,228	-
Maternal and Child Health Programs	Childrens Mercy Hospital	93.110	#05-0006	31,508	-
Maternal and Child Health Programs		93.110	IU01MC17261	50,709	-
Maternal and Child Health Programs		93.110	5 T73 MC00023-17-001	14,316	9,834
Maternal and Child Health Programs		93.110	5 T73MC00023-18-00	629,302	-
Maternal and Child Health Programs		93.110	5 U45MC07532-03-00	12,181	-
Maternal and Child Health Programs		93.110	5 U45MC07532-04-00	74,467	-
Maternal and Child Health Programs		93.110	G97MC04442-05	409,455	-
Maternal and Child Health Programs		93.110	T21MC08053-03-00	30,427	-
Maternal and Child Health Programs	Nebr. Dept of Health and Human Services	93.110		24,458	-
Total CFDA 93.110				1,291,051	
Emergency Medical Services for Children	Nebr. Educ. Biomedical Research Service	93.127		338,146	-
Health Centers & NHSC Assistance		93.129	HSH230200432011C	21,116	10,000
Primary Care Services	Nebr. Dept. of Health and Human Services	93.130	39451	15,537	-
Aids Education and Training Centers	University of Colorado Denver	93.145	6 H4AHA00064-08-01	157,937	-
Deafness and Communication Disorders		93.173	08FDC010965A	5,721	-
Deafness and Communication Disorders	Nebr. Dept of Health and Human Services	93.173		5,902	-
Total CFDA 93.173				11,623	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Allied Health Project Grants		93.191	5 D40HP02597-05	9,263	-
Allied Health Project Grants		93.191	5 D40HP02597-06-00	78,324	-
Total CFDA 93.191				<u>87,587</u>	
Family Planning Services	Nebr. Educ. Biomedical Research Service	93.217		<u>27,891</u>	-
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56RH05539-04-00	2,275	-
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56RH05539-05-00	8,371	-
Total CFDA 93.223				<u>10,646</u>	
Substance Abuse Mental Health		93.243	0CH9SM57869A	5,183	-
Substance Abuse Mental Health		93.243	5H79SM057869-03	47,803	-
Substance Abuse Mental Health	Nebr. Dept of Health and Human Services	93.243	SPO13937	73,889	-
Substance Abuse Mental Health	Buffalo City Commission Mental Health	93.243		12,393	-
Total CFDA 93.243				<u>139,268</u>	
Advanced Education Nursing Grants		93.247	1 D09hp14988-01-00	524,256	-
Advanced Education Nursing Grants		93.247	5 D09HP14988-02-00	803	-
Total CFDA 93.247				<u>525,059</u>	
Universal Newborn Hearing	Nebr. Dept of Health and Human Services	93.251		12,589	-
Universal Newborn Hearing	Nebr. Dept of Health and Human Services	93.251		825	-
Total CFDA 93.251				<u>13,414</u>	
Geriatric Education Program		93.265	1 D62 HP15054-01-00	<u>126,946</u>	-
Mental Health National Research		93.282	08FMH091882A	1,765	-
Mental Health National Research		93.282	08TMH070321A	18,850	-
Total CFDA 93.282				<u>20,615</u>	
Center for Disease Control	Assoc. of University Centers on Disabilities	93.283	437	10,200	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	39630.04	16,410	-
Center for Disease Control	Childrens Mercy Hospital	93.283	06-0012	40,174	-
Center for Disease Control		93.283	1U13HM000579	10,000	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	37476-04	41,231	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	40788-04	26,482	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	41924-04	32,909	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	43522-04	9,245	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	43627-04	4,379	-
Center for Disease Control		93.283	5 U14 WC000120-02	8,324	-
Center for Disease Control		93.283	5 U14 WC000120-03	32,774	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	BU#25490080	130,988	-
Center for Disease Control	Assoc. of University Centers on Disabilities	93.283		1,356	-
Center for Disease Control	Assoc. for Prevention Teaching & Research	93.283	TS-1352	25,006	-
Center for Disease Control	Assoc. for Prevention Teaching & Research	93.283	TS-1447	191,725	21,300
Center for Disease Control	Asso. For Public Health Laboratory	93.283	U60/CD303019	62,847	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283		25,990	-
Center for Disease Control	Region III Behavioral Science	93.283		318	-
Center for Disease Control	Region III Behavioral Science	93.283		4,291	-
Center for Disease Control	Region III Behavioral Science	93.283		87	-
Total CFDA 93.283				<u>674,736</u>	
Health and Human Services	Nebr. Dept. of Health and Human Services	93.294	44231	<u>5,787</u>	-
Nurse Training Improvement		93.359	5 D11 HP08312-03-00	367,083	-
Nurse Training Improvement		93.359	5 D11HP08312-04-00	70	-
Total CFDA 93.359				<u>367,153</u>	
Research Infrastructure		93.389	08RRR024267A	252,834	114,506
Research Infrastructure		93.389	5 R25 RR022707-05	244,770	34,197
Cancer Research Manpower		93.398	5 T32 CA009476-20	300,245	-
Total CFDA 93.389				<u>797,849</u>	
ARRA State Primary Care Office	Nebr. Dept. of Health and Human Services	93.414	44537-04	<u>2,293</u>	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Child Support Enforcement	Nebr. Dept. of Health and Human Services	93.564		4,544	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NECID	55,193	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NECID/08/09	85,946	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0801NECID	34,812	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NECID	42,125	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NECID	99,713	-
State Court Improvement Program	Nebraska Supreme Court	93.586		89,221	-
Total CFDA 93.586				407,010	
Child Care Development Project	Nebr. Dept. of Health and Human Services	93.596		32,935	-
Head Start	Head Start	93.600		2,102	-
Disabilities Basic Support	Nebr. Dept. of Health and Human Services	93.630	DD-OG-10L	1,776	-
Administration on Development Disabilities		93.632	90DD060102	282	-
Administration on Development Disabilities		93.632	90DD060103	528,155	-
Total CFDA 93.632				528,437	
Adoption Opportunities		93.652	0G90CO104301	743,357	-
Adoption Opportunities		93.652	0g90CO104302	642,719	-
Total CFDA 93.652				1,386,076	
Foster Care	Nebr. Dept of Health and Human Services	93.658		1,712,435	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		1,260	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		576	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		1,654	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		26,130	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		9,046	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		201	-
Total CFDA 93.658				1,751,302	
Social Services Block Grant	Nebraska Department of Health & Human Services	93.667		83,714	-
ARRA Challenge 2009 Recovery Act		93.701	3 R25 RR022707-05S1	52,388	-
ARRA Challenge 2009 Recovery Act		93.701	HSH250200900046C	128,390	88,871
ARRA Challenge 2009 Recovery Act	Nebr. Volunteer Service Commission	93.701	SN-09-RECOVERY-AC-	40,540	-
Total CFDA 93.701				221,318	
Prevention and Wellness	Nebr. Dept of Health and Human Services	93.723	3U58DP00197801S2	1,095	-
ARRA Prevention and Wellness	Douglas County Health Department	93.724		2,183	-
ARRA Prevention and Wellness	Douglas County Health Department	93.724		15,283	-
Total CFDA 93.724				17,466	
Medical Assistance Program	Nebr. Dept of Health and Human Services	93.778	3561204	7,941	-
Centers for Medicare & Medical Services	Nebr. Dept of Health and Human Services	93.779		5,655	-
Centers for Medicare & Medical Services	Nebraska Department of Insurance	93.779		431	-
Centers for Medicare & Medical Services	Nebraska Department of Insurance	93.779		4,040	-
Total CFDA 93.779				10,126	
Basic Core Area Health Education		93.824	5 U76 HP0059208	879,691	680,144
Basic Core Area Health Education		93.824	5 U76 HP0059209	210,260	219,193
Basic Core Area Health Education		93.824	5 U76 HP00592C0	156,720	60,457
Total CFDA 93.824				1,246,671	
Neurosciences and Neurlogical Disorders		93.853	5F31NS062659-02	17,764	-
Biomedical Research and Research Training		93.859	2R25GM074089-05	196,182	34,891
Biomedical Research and Research Training		93.859	5R25GM074089-06	40,590	-
Total CFDA 93.859				236,772	
Research for Mothers and Children		93.865	08FHD058478A	25,181	-

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

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2010**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Medical Library Assistance	New York University School of Medicine	93.879	1 R01 LM009538-01A1	19,386	-
Medical Library Assistance	New York University School of Medicine	93.879	5 R01 LM009538-02	13,532	-
Medical Library Assistance	University of Utah	93.879	N01-LM-6-3504	108,068	-
Total CFDA 93.879				140,986	
Training Primary Care and Dentistry		93.884	5 D59HP08640-03-00	148,302	-
Training Primary Care and Dentistry		93.884	5 DPHP08640-02-00	34	-
Total CFDA 93.884				148,336	
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 684 93009	38,667	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 765 93010	65,850	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 766 93010	83,590	31,699
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 767 93010	89,798	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	U3REP070035-01	42,779	15
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	U3REP080088-01	139,427	84,735
National Bioterrorism Hospital Preparedness	Kansas Department of Health & Environment	93.889		17,678	-
National Bioterrorism Hospital Preparedness	Oklahoma Department of Health	93.889		18,698	-
Total CFDA 93.889				496,487	
Grants to States/Rural Health	Nebr. Dept. of Health and Human Services	93.913	41550-04	18,264	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	CARE 10-11	54	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	Mental Health 09-10	5,420	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	Trans 09-010	1,524	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	UNMC Dental 09-010	30,379	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	UNMC Dental 10-11	3,793	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		2,319,930	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		106,992	-
Total CFDA 93.917				2,468,092	
HIV Planning Grants		93.918	H76HA00529CO	624,666	-
Ryan White HIV/AIDS Dental Research		93.924	1 T22HA16732-01-00	12,931	-
Healthy Start Initiative	Charles Drew Health Center	93.926		49,194	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		1,506	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		541	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		2,770	-
Total CFDA 93.940				4,817	
Epidemiologic Research Studies	Nebr. Dept of Health and Human Services	93.943		147	-
Epidemiologic Research Studies	Nebr. Dept of Health and Human Services	93.943		1,495	-
Epidemiologic Research Studies	Nebr. Dept of Health and Human Services	93.943		535	-
Total CFDA 93.943				2,177	
Mother and Infant Health		93.946	U65 DP724969-04	248,087	50,593
Mother and Infant Health		93.946	U65 DP724969-05	592,175	-
Total CFDA 93.946				840,262	
Substance Abuse Treatment and Prevention	Region III Behavioral Science	93.959		983	-
Training of Health Professions		93.969	5 D31 HP08840-02-00	12,283	13,168
Training of Health Professions		93.969	5D31HP08840-03-00	356,133	23,191
Total CFDA 93.969				368,416	
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		5,878	-
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		120	-
Maternal and Child Health Services	Nebr. Educ. Biomedical Research Service	93.994	MCH-09-08	86,036	-
Maternal and Child Health Services	Nebr. Educ. Biomedical Research Service	93.994	MCH-10-08	194,548	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		1,938	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		47,835	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		46,115	-

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

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2010**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-award Expenditures
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		203,196	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		624	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		89,583	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		<u>325,064</u>	-
Total CFDA 93.994				994,939	
93 Agency Total				<u>18,935,879</u>	
<b>94 Corporation for National Service:</b>					
Corporation for National Service		94.005	06LHHNE001E	364,753	280,751
Corporation for National Service	South Dakota State University	94.005	3TAE90	745	-
Corporation for National Service	South Dakota State University	94.005	3TE090	9,271	-
Corporation for National Service	South Dakota State University	94.005	3TL090	36,749	-
Corporation for National Service	South Dakota State University	94.005	3TV090	5,000	-
Corporation for National Service	Community Campus Partnership for Health	94.005	HDSL-NE07	13,536	-
Corporation for National Service	Community Campus Partnership for Health	94.005	HDSL-NE07	17,145	17,145
Corporation for National Service	South Dakota State University	94.005		<u>1,956</u>	-
Total CFDA 94.005				449,155	
Learn and Serve Americorps	Americorps	94.006	SN-08/09-AC-004	36,327	-
Learn and Serve Americorps	Americorps	94.006	SN-09/10-AC-003	132,413	-
Learn and Serve Americorps	Kearney Area Commission	94.006		3,433	-
Learn and Serve Americorps	United Way	94.006		<u>4,600</u>	-
Total CFDA 94.006				176,773	
Corp Nat'l Service Plng & Pgm Development	Campus Kitchens Project	94.007		<u>2,000</u>	-
Volunteers in Service to America		94.013	07VSNNE004	<u>2,454</u>	-
94 Agency Total				630,382	
<b>97 Department of Homeland Security:</b>					
State Domestic Preparedness	Nebraska Emergency Management	97.004	2008-SR 31016-04	<u>75,818</u>	-
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2007-GE-T7-0035	<u>2,332</u>	2,332
Homeland Security Buffer Zone	Nebraska State Patrol	97.078	08-BZ-05	<u>2,022</u>	-
97 Agency Total				80,172	
<b>98 Agency for International Development:</b>					
Agency for International Development	World Learning	98.001		<u>3,848</u>	-
<b>Total Other</b>				<u>\$ 52,720,110</u>	
<b>Total Expenditures of Federal Awards</b>				<u>\$ 383,732,754</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, 2010**

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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, 2010. Because the Schedule presents only a selected portion of the operations of the University of Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Nebraska. For the purpose of the Schedule, Federal awards have been classified into two types:

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

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

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

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

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

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

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

**NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2010**

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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, 2010</b>	<b>Disbursements for the Year Ended June 30, 2010</b>
Federal Perkins Loan Program	84.038	\$ 30,701,303	\$ 3,388,415
Nursing Student Loan Program	93.364	447,387	113,305
Health Profession Student Loan Program	93.342	5,907,106	965,538

Balances and transactions relating to these programs are included in the University's basic financial statements. The University of Nebraska Medical Center (UNMC), 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, 2010, totaled \$115,873,664. The University of Nebraska-Lincoln (UNL) and UNMC participate in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As UNL and UNMC receive these funds directly, the amount (\$110,680,436) is included in the Schedule.





## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### **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  
Lincoln, Nebraska:

We have audited the financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2010 and 2009, which collectively comprise the University's basic financial statements, and have issued our report thereon dated December 17, 2010. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (the Foundation), the discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture; as described in our report on the University's financial statements. The financial statements of these entities were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

#### Internal Control Over Financial Reporting

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the findings and responses in our separately issued management letter that we consider to be significant deficiencies in internal control over financial reporting: Comment Number 1 (Transaction Review and Approval), Comment Number 2 (Capital Assets), Comment Number 3 (Electronic Personnel Action Form (E-PAF) Approval), and Comment Number 4 (Cooperative Extension Bank Accounts). A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

#### Compliance and Other Matters

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

We also noted certain other matters that we reported to the management of the University in a separate letter dated December 17, 2010.

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

This report is intended solely for the information and use of management, Board of Regents of the University of Nebraska, others within the University, and the appropriate Federal and regulatory agencies. However, this report is a matter of public record and its distribution is not limited.

Signed Original on File

Lincoln, Nebraska  
December 17, 2010

Don Dunlap, CPA  
Assistant Deputy Auditor



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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

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

#### ***Compliance***

We have audited the University of Nebraska (the University) (a component unit of the State of Nebraska) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the University's major Federal programs for the year ended June 30, 2010. The University's major Federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

In our opinion the University complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items #10-04 and #10-05.

#### ***Internal Control Over Compliance***

Management of the University is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the University's internal control over compliance with the requirements that could have a direct and material effect on a major Federal program

to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items #10-03, #10-04, and #10-05. A significant deficiency in internal control over compliance is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Signed Original on File

Lincoln, Nebraska  
February 18, 2011

Don Dunlap, CPA  
Assistant Deputy Auditor

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

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

- a) Type of report issued as it related to the University of Nebraska's (the University's) basic financial statements: Unqualified.
- b) Significant deficiencies in internal control were disclosed by the audit of the financial statements and are included in the schedule of findings and questioned costs in Part II as items #10-01, #10-02, #10-03, and #10-04. These findings were not considered to be material weaknesses.
- c) The audit disclosed no instances of noncompliance, which is material to the University's basic financial statements.
- d) Significant deficiencies in internal control over the major programs were disclosed by the audit and are included in the schedule of findings and questioned costs in Part III as items #10-03, #10-04, and #10-05. These findings were not considered to be material weaknesses.
- e) Type of report issued on compliance for major programs: Unqualified.
- f) The audit disclosed audit findings, which are required to be reported in accordance with section .510(a) of OMB Circular A-133 and are included in the schedule of findings and questioned costs in Part III.
- g) The Research and Development Cluster is considered to be the only major program.
- h) Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.
- i) The University qualified as a low-risk auditee under OMB Circular A-133 Section .530.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

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

**Finding #10-01**

**Electronic Personnel Action Form (E-PAF) Approval**

E-PAF forms are used to process most personnel actions including processing new hires and pay changes. During our fiscal year ended June 30, 2009, audit we noted some University departments do not document approval of the E-PAF process in SAP, the University's accounting system. During our fiscal year ended June 30, 2010, audit, we noted no change in the University's approval process over E-PAFs as SAP has not been modified to incorporate a workflow approval process for all E-PAFs.

When a new employee is hired, an email is sent to the approving official to notify them that a new hire E-PAF has been "parked" in SAP. "Parking" of an E-PAF is when an E-PAF is entered by an individual having access to enter E-PAFs in SAP but that individual does not have access to approve documents for payment. E-PAFs are not required to be approved. They are normally processed on a negative approval basis. This means the new hire E-PAF will be processed by the HR department unless the HR department receives some information from the department head that the information submitted is incorrect. E-PAFs processed for pay changes are also generally processed on a negative approval basis. They are processed at the departmental level and do not go through the HR department first since the employee is already in SAP.

During our new hire testing for the fiscal year ended June 30, 2010, audit, we noted 1 of 40 E-PAFs tested at the University of Nebraska at Omaha had no documentation on file indicating the approval of the pay change.

A good internal control plan requires adequate documentation to support whether a supervisor/manager has approved the E-PAFs.

Given the fact that it is a negative approval process, if the supervisor/manager's emails are not checked on a regular basis for E-PAFs an employee might be hired or have a pay change without approval.

We again recommend SAP be modified to incorporate a workflow approval process for all E-PAFs.

**Management Response:** The University respectfully disagrees that this finding is a significant deficiency. The E-PAF function is used at the University's four campuses in addition to paper PAF's. The E-PAF functions as an electronic notice to administrators a personnel action will occur unless they object. Copies of E-PAF's were printed and signed at certain locations during the year to document the action in the employee's personnel file. This practice was implemented at all University locations in October, 2010. The person signing the E-PAF must be someone other than the preparer of the E-PAF. We believe these procedures adequately document personnel actions initiated by an E-PAF.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

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**APA Response:** AICPA Audit Standard AU Section 325.07 states “A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.” We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards.

We continue to recommend that a workflow approval process in SAP would be a more effective corrective action than the management’s manual processes.

**Finding #10-02**

**Cooperative Extension Bank Accounts**

The University of Nebraska-Lincoln (UNL) has University employees working in County Extension offices throughout the State. It was determined these County Extension offices had 70 University bank accounts that the UNL accounting office was not aware existed. These bank accounts had the University’s Federal Tax Identification Number (FTIN) and were established by the UNL Cooperative Extension Department many years ago. It was also determined the bank activity and cash balances of these bank accounts were not and have never been accounted for in SAP, the University’s accounting system, and in UNL’s financial statements. We noted these 70 bank accounts had a cash balance of \$1,266,810 as of June 30, 2009, with activity of \$1,443,191 in deposits, and \$1,413,032 in withdrawals for the fiscal year ended June 30, 2010, resulting in a June 30, 2010, balance of \$1,296,969. UNL provided no documentation to support specific statutory authority for these bank accounts.

Upon bringing this issue to the attention of UNL, they have indicated to us, that based on their preliminary research, they do not believe these bank accounts are University bank accounts because the County Extension offices operate under an Interlocal Agreement between the State of Nebraska, the various counties, and the University. As such, they are separate entities and the activity of these accounts is not activity of the University.

A good internal control plan and policies and procedures would require the UNL accounting department be made aware of all bank accounts with the University’s FTIN, controls over those bank accounts be established, and if it is determined the activity of these bank accounts is activity of the University, that activity and fiscal year end balances should be recorded in SAP and fiscal year end financial statements.

When internal controls and policies and procedures are not in place to identify all bank accounts with the University’s FTIN, there is a greater risk that controls over such bank accounts may not be in place to ensure they are being used in accordance with overall University policies, and the activity and cash balances may not be recorded in SAP resulting in the revenues, expenses, and cash balances of UNL’s financial statements to be understated by these amounts.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2010**

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We first recommend UNL determine if these bank accounts should be University bank accounts. If it is determined they are not, then UNL should work with appropriate county and State officials to determine the proper accounting for these bank accounts. If they are determined to be University bank accounts, we recommend UNL work with the State Treasurer to determine all banking relationships at UNL are authorized, policies and procedures be established to ensure all UNL bank accounts are identified, and the activity and balances of these bank accounts be recorded in SAP and reported in the financial statements.

**Management Response:** The University respectfully disagrees that this is significant deficiency. The Auditor, in fact, states “*if* it is determined the activity of these accounts is the activity of the University.” As explained to the Auditor, the extension division is controlled by a Board that is, in essence, the County Commissioners, and not the Board of Regents. Governance is one of the primary criteria in deciding what accounting entity should record activity of the extension units in its financial statements. It is unlikely that the University could redirect cash amounts in question to University purposes, making their inclusion as University assets even more questionable.

Regardless, the University will work to clarify the nature of the cooperative extension accounts in conjunction with the county extension boards.

**APA Response:** AICPA Audit Standard AU Section 325.07 states “A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.” We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards.

**We continue to recommend that all funds and transactions in bank accounts opened under the University’s FTIN be included in the preparation of the University’s financial statements. If the University determines these funds are not the University’s, then these accounts should be closed as soon as practical.**

**Finding #10-03**

We noted expenditure and journal entry transactions on SAP did not have a system required documented review and approval prior to these transactions being posted to the general ledger. This finding relates to both the University’s basic financial statements and Federal awards and the complete finding, including the University’s Management Response and Corrective Action Plan, may be found in Part III of this Schedule.



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**Finding #10-04**

We noted several exceptions regarding the University's capital assets, including internal controls and compliance with State and Federal requirements. This finding relates to both the University's basic financial statements and Federal awards and the complete finding, including the University's Management Response and Corrective Action Plan, may be found in Part III of this Schedule.

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

**Finding #10-03**

**Transaction Review and Approval**

**Program:** CFDA 47.081 – Office of Experimental Program to Stimulate Competitive Research; CFDA 93.389 – National Center for Research Resources; and CFDA 81.049 –Office of Science Financial Assistance Program; due to the cross-cutting nature of this finding all Research and Development (R & D) including ARRA R&D CFDA's are also impacted - Allowability

**Grant Number & Year:** #701892, 7/4/2009; #2P20RR016469-09, 5/1/2009; #DE-FG02-08ER64579, 7/15/2008

**Federal Grantor Agency:** National Science Foundation, U.S. Department of Health & Human Services and U.S. Department of Energy

**Criteria:** A good internal control plan requires proper segregation of duties to ensure no one individual can process a transaction from beginning to end. A good internal control plan also requires a documented review and approval of all transactions before they are posted to the General Ledger. A good internal control plan further requires access to process journal entries be given only to those individuals who routinely need to post journal entries. A good internal control plan also requires an adequate segregation of duties ensuring individuals processing payments on SAP are not able to also perform the receiving function on SAP.

OMB Circular A-133, § 300 Auditee responsibilities, states “The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

OMB Circular A-133 June 2010 Compliance Supplement Part 6 states “This Part 6 describes characteristics of internal control relating to each of the five components of internal control that should reasonably assure compliance with the requirements of Federal laws, regulations, and program compliance requirements.” Control Activities are one of the five components of internal control and Part 6 states “Control Activities are the policies and procedures that help ensure that management’s directives are carried out.” Examples of Control Activities noted in Part 6 is “Adequate segregation of duties provided between performance, review, and recordkeeping of a task.” Part 6 further notes that Control Activities for the Activities Allowed or Unallowed and Allowable Costs/Cost Principles compliance requirements include “Adequate segregation of duties in review and authorization of costs.”

**Condition:** Four of sixty transactions tested for the University-wide A-133 Single Audit of Federal Funds did not have supporting documentation of approval by someone other than the person preparing the transaction. One of those transactions was a journal entry.

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We also noted the following during our testing for the University's Basic Financial Statements:

- The MM\_AP\_MAINTAIN Role in SAP, the University's accounting system, allows an individual to process an expenditure transaction from beginning to end on SAP.
- For 1 of 25 operating expenditures tested and for 1 of 5 capital expenditures tested at the University of Nebraska-Lincoln (UNL), we noted the same individual performed the purchasing, receiving, and approval functions for a transaction. In addition for 1 of 5 capital expenditures tested, we noted the same individual performed both the receiving and approval functions for the transaction.
- For 6 of 33 transactions tested at the University of Nebraska Medical Center (UNMC), we noted payments were made based solely on the parking of an invoice by a department or the receipt of an invoice from a vendor. We also noted that the payables staff at UNMC will perform both the receiving and payment functions on SAP for some transactions. In addition, we noted a negative approval process is used for framework purchases.
- For 6 of 25 transactions tested at the University of Nebraska at Omaha (UNO), we noted payments were made based on the campus' undocumented procedure that payables under \$5,000 from four departments do not require documented departmental approval for payment. We also noted on 1 of 25 documents tested the invoice was not properly approved. We further noted a negative approval process was used for framework purchases.

**Questioned Costs:** None

**Context:** Our prior two audits of the Basic Financial Statements, noted all campuses of the University had a large number of individuals with the ability to prepare and post journal entries on SAP, the University's accounting system, without a review or approval by anyone else. Although the University had taken corrective action to review and reduce the overall number of individuals who can perform this function, we again noted for the fiscal year ended June 30, 2010, the University had 653 individuals University-wide, with 535 individuals processing over 40,331 journal entries. In the prior two years we had recommended the University establish a policy that all journal entries be reviewed and approved by someone other than the person preparing the journal entry prior to it being posted in SAP. This approval should be done by an individual with the knowledge to understand the journal entry, to ensure it is properly supported, and to determine it is a proper journal entry for the University. We also recommended the University review the need for such a large number of individuals having access to process journal entries on SAP.

The process of allowing one individual to prepare and post journal entry transactions without a review or approval by another individual is the same process used for journal entry transactions posted to the Research and Development Cluster. The one journal entry transaction without documentation of approval noted during the audit of the Research and Development Cluster was processed at UNL. The amount of the journal entry was \$339.

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The University responded to this comment in our fiscal year ended June 30, 2009, management letter by noting they had deployed functionality of its administrative system to end users in departments and colleges, granting them authorization to charge expenses to sub-cost centers by journal entry and credit primary cost centers. The University agreed an ideal practice would be to have real time sign off, but the practicality of the ideal, in a decentralized, end-user empowered environment, with limited staffing in some areas, will not always be possible. The University has employed detective, budgetary, and other compensating controls to mitigate the risk of incorrect charges. Mitigating detective controls include the review of expenses by principal investigators and departmental staff through on-line real-time access to the system. Similar controls are present through review of transactions by campus sponsored programs office staff during the preparation and filing of Federal financial status reports.

University management again indicated to us that most individuals who prepare and post journal entries are accounting clerks within the various departments. University management believes these individuals need the ability to perform this function. In addition, University management indicated an after the fact review of journal entries is made at various levels; however, this review is generally not required or documented.

The University's Corrective Action Plan in the fiscal year ended June 30, 2009, management letter noted the following: The University will continue to scrutinize its practices in this area to achieve separation of end user duties in areas, where possible, and to maintain and enhance detective and budgetary controls in department research offices and the campus sponsored program finance offices.

For the current year, compared to the prior year, there has been no significant change in the University's policies or procedure or in the number of individuals who can prepare and post a journal entry.

The other three transactions from the A-133 audit without documentation of approval noted during the audit of the Research and Development Cluster were direct or purchase order payments processed at UNMC. For document #44261414 in the amount of \$3,850, we noted the payment was for a scholarship for participation in the Biomedical Research Infrastructure Network (BRIN) program. The "Recommendation for Fellowship or Scholarship" was not approved by the department chair or college dean. For documents #44235242 for \$88 and #44274519 for \$108, we noted payments were made for tank rental and gases to be ordered as needed. Invoices are received monthly. The Purchase Orders were framework purchase orders. A framework purchase order is an open-ended or blanket purchase order and no approval is required in SAP. Per the Accounts Payable (A/P) manager, a negative approval process is followed for framework purchase orders. The A/P department processes the invoice for a framework purchase order and then sends the ordering department a copy of the payment voucher and invoice processed. Negative approval operates on the basis that the transaction is authorized and correct as processed. If there is an issue with the receipt and/or payment noted after processing, the department is to notify the A/P department and the vendor.

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The MM\_AP\_MAINTAIN function allows an employee to enter an Invoice/Payable, modify an Invoice/Payable, and Post/Approve an Invoice/Payable. Each campus and Central Administration has employees set up in SAP in this manner. On a University-wide basis, there were 72 employees that had this capability as of June 2010. It was also noted each campus and Central Administration had a total of 22 employees who could also post and approve documents in EnterpriseOne, the State of Nebraska Accounting System, that also had access in SAP to the above role. The University must use EnterpriseOne to make all cash payments out of the State Treasury. Thus 22 employees have the ability to process a transaction from beginning to end. We also noted there were several instances in which one individual performed multiple functions for a transaction.

We noted the University processes some direct payment items based solely on the parking of an invoice by a department or the receipt of an invoice from a vendor. Parking of an invoice is when an invoice is entered by an individual having access to enter documents in SAP, the University's Accounting System, but that individual does not have access to approve documents for payment.

The total dollar amount of the three transactions at UNL was \$21,599.

The six transactions processed at UNMC totaled \$11,108.

The total dollar amount of the six transactions from the four departments at UNO was \$2,310. The one transaction was for \$672.

**Cause:** The University has indicated that a policy for review and approval of all transactions prior to posting to the general ledger in SAP is not practical due to decentralized processing and limited staffing.

**Effect:** When a large number of individuals can prepare and post transactions to the general ledger in SAP without a documented review and approval, there is a greater risk erroneous or inappropriate journal entries could be posted and go undetected. There is also an increased risk of loss or misuse of University funds when there is not an adequate segregation of duties.

**Recommendation:** We again recommend the University establish a policy that all journal entries be reviewed and approved by someone other than the person preparing the journal entry prior to it being posted in SAP. This approval should be done by an individual with the knowledge to understand the journal entry, to ensure it is properly supported, and to determine it is a proper journal entry for the University. We believe a proactive model with a real-time, work-flow review and approval process prior to journal entries being posted in SAP is reasonable and practicable. A proactive control is more likely to detect an erroneous or inappropriate journal entry than a detective control.

We also recommend the University review roles for processing Invoice/Payables in SAP and revise those roles to include a work flow approval system to provide an adequate segregation of

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duties. We further recommend that an adequate segregation of duties be implemented to ensure no one individual can perform all three phases of the purchasing cycle: ordering, receiving, and payment.

**Management Response:** The University respectfully disagrees that this finding is a significant deficiency. The Auditor states a good internal control plan requires segregation of duties. The University believes an internal control plan encompasses a framework of all five standards for Internal Control, those being control environment, risk assessment, control activities, information and communication, and monitoring. Segregation is but one part of one element of this framework. Elements of all five standards determine both preventative and detective controls placed into practice. The absence of a second approval of journal entries does not mean adequate controls are not present.

Part 6 of the OMB Circular A-133 compliance supplement for 2010 indicates an entity must exercise judgment in determining the most appropriate and cost effective internal control in a given environment or circumstance to provide reasonable assurance for compliance with Federal program requirements. The University has employed detective, budgetary, and compensating controls to address control activities and the spirit of a good internal control plan. The University provides reasonable assurance that transactions are properly recorded, accounted for, and compliant, by reviewing expenses after they are posted. The University agrees a second approval of all journal and accounts payable entries would be ideal if unlimited resources were available and we continue to seek improvement in this area. However with other controls present, this is not always cost-effective.

**Corrective Action Plan:** The University will continue to assess transactional risks and mitigating controls relating to processing journal entries and accounts payable and introduce additional controls where practicable and cost/beneficial.

**Contact:** Keith Lauber, Director of University Accounting

**Anticipated Completion Date:** On-going.

**APA Response:** AICPA Audit Standard AU Section 325.07 states “A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.” We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards.

We continue to recommend preventative controls, such as a workflow approval process in SAP, be incorporated into the University’s internal control framework for journal entries and payable transactions. Reliance on the detective controls as noted in management’s response, without the incorporation of some preventative controls, may result in an increased risk of inappropriate or erroneous transactions being processed and not detected.

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**Finding #10-04**

**Capital Assets**

**Program:** Research and Development (R & D) Cluster including ARRA R & D - Equipment and Real Property Management

**Grant Number & Year:** All Research and Development grants with capital asset expenditures over various years

**Federal Grantor Agency:** Various, including the U.S. Department of Health and Human Services and the U.S. Department of Defense

**Criteria:**

***Federal Regulations and Internal Control***

2 C.F.R. § 215.34 (January 1, 2009) states:

“(f) The recipient’s property management standards for equipment acquired with Federal funds and federally-owned equipment shall include all of the following:

- (1) Equipment records shall be maintained accurately and shall include the following information.
  - (i) A description of the equipment.
  - (ii) Manufacturer’s serial number, model number, Federal stock number, national stock number, or other identification number.
  - (iii) Source of the equipment, including the award number.
  - (iv) Whether title vests in the recipient or the Federal Government.
  - (v) Acquisition date (or date received, if the equipment was furnished by the Federal Government) and cost.
  - (vi) Information from which one can calculate the percentage of Federal participation in the cost of the equipment (not applicable to equipment furnished by the Federal Government).
  - (vii) Location and condition of the equipment and the date the information was reported.
  - (viii) Unit acquisition cost.
  - (ix) Ultimate disposition data, including date of disposal and sales price or the method used to determine current fair market value where a recipient compensates the Federal awarding agency for its share.

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- (2) Equipment owned by the Federal Government shall be identified to indicate Federal ownership.
- (3) A physical inventory of equipment shall be taken and the results reconciled with the equipment records at least once every two years. Any differences between quantities determined by the physical inspection and those shown in the accounting records shall be investigated to determine the causes of the difference. The recipient shall, in connection with the inventory, verify the existence, current utilization, and continued need for the equipment.
- (4) A control system shall be in effect to insure adequate safeguards to prevent loss, damage, or theft of the equipment. Any loss, damage, or theft of equipment shall be investigated and fully documented; if the equipment was owned by the Federal Government, the recipient shall promptly notify the Federal awarding agency.
- (5) Adequate maintenance procedures shall be implemented to keep the equipment in good condition.
- (6) Where the recipient is authorized or required to sell the equipment, proper sales procedures shall be established which provide for competition to the extent practicable and result in the highest possible return.
- (g) When the recipient no longer needs the equipment, the equipment may be used for other activities in accordance with the following standards. For equipment with a current per unit fair market value of \$5,000 or more, the recipient may retain the equipment for other uses provided that compensation is made to the original Federal awarding agency or its successor. The amount of compensation shall be computed by applying the percentage of Federal participation in the cost of the original project or program to the current fair market value of the equipment. If the recipient has no need for the equipment, the recipient shall request disposition instructions from the Federal awarding agency.”

OMB Circular A-133, § 300 Auditee responsibilities, states “The auditee shall: . . . (b) Maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

A good internal control plan requires procedures to ensure certain types of equipment are monitored to help ensure the equipment is not lost or misappropriated. In addition, a good internal control plan would include procedures to complete a physical inventory of all capital assets in the possession of the campus. Additionally, adequate documentation should be maintained to support the equipment disposals recorded.



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*State Statute*

Neb. Rev. Stat. § 81-1118.02(1) (Reissue 2008) states, “Each executive, department, commission, or other state agency, including the Supreme Court, the Board of Regents of the University of Nebraska, the State Board of Community Colleges, and the Board of Trustees of the Nebraska State Colleges, shall annually make or cause to be made an inventory of all property, including furniture and equipment, belonging to the State of Nebraska and in the possession, custody, or control of any executive, department, commission or other state agency. The inventory shall include property in the possession, custody, or control of each executive, department, commission, or other state agency as of June 30 and shall be completed and filed with the materiel administrator by August 31 of each year.”

Neb. Rev. Stat. § 81-1118.02(3) (Reissue 2008) states, “Each such executive, department, commission, or other state agency shall indelibly tag, mark, or stamp all such property belonging to the State of Nebraska, with the following: Property of the State of Nebraska. In the inventory required by subsection (1) of this section, each such executive, department, commission, or other state agency shall state positively that each item of such property has been so tagged, marked, or stamped.”

*Accounting Standards*

GASB Codification section 1400 states “Capital Assets should be reported at historical cost.”

Sound accounting practice requires the disposal of capital assets on the accounting system to be based on when a capital asset is no longer in the possession of the campus and not when an item is fully depreciated.

**Condition and Context:** During our previous two audits, we noted several areas where control over University capital assets could be improved. During our current audit, we noted the University took some corrective action based on our prior recommendation, but we again noted the following in our review of the capital asset records at the various campuses:

The University does not require equipment costing less than \$5,000 to be marked as “Property of the State of Nebraska.”

The University did not have University-wide procedures to control access to certain types of equipment under \$5,000—such as laptop computers, cameras, and other electronic equipment. When this issue was first brought up two years ago, the University of Nebraska-Lincoln (UNL) had begun implementing a procedure to inventory such items on SAP (the University’s accounting system) using the “Objects on Loan” feature in the Human Resources module. This process is still not fully implemented at UNL. All other campuses of the University have begun using this module in SAP as well, but have not yet fully implemented this process.

The University’s policy is to take an inventory of their capital assets every two years. However, State statute requires an inventory be taken annually.

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At the campus level we noted the following in our testing of capital asset processes and controls during our audit:

*University of Nebraska-Lincoln (UNL)*

- We noted UNL is the only campus that does not enter a last inventoried date on SAP. Because this information was not recorded on SAP, we were unable to determine how many, if any, items had not been inventoried in the last two years.
  
- In our detailed test of capital assets purchased with Federal funds, we noted the following:
  1. For 3 of 25 assets tested, the asset either could not be located or the location could not be verified as the asset was not tagged and did not contain alternate identifying information. (One asset could not be located and two were not properly tagged).
  2. For 3 of 24 assets tested, it appeared there was no physical inventory review completed during the two year period under review (July 1, 2008 – June 30, 2010). (Each of these assets were inventoried during the 2010 annual departmental review; however, that review was not completed until October 5, 2010, (due April 2010) and the department did not complete their fiscal year 2009 inventory review at all; therefore, it appears no inventory was completed from July 1, 2008, through June 30, 2010.)
  3. For 2 of 24 assets tested, there was no approval of the annual department inventory review, nor any other indication that the inventory listing was reviewed and verified.
  4. UNL requires each department to review their entire inventory each year by confirming the room number for each asset and having the department chair sign and date the inventory listing. During testing it was noted that not all departments appeared to follow this policy as some sent back emails with the listing. In addition, of those returned with the department chair's signature, it was not always clear the room number had indeed been verified for each asset. Therefore, the auditors believe UNL could improve on these procedures by requiring departments to either expressly state that each asset was reviewed or have a notation (such as a checkmark) on the listing indicating that the room number was verified for each asset.
  5. The auditor noted that UNL's policy for the transfer of Federal equipment from one research institution to another (following the Principal Investigator) is not in compliance with Federal requirements as it does not require proper notification to the Federal awarding agency of the transfer in order to ensure the asset is accounted for properly in the future.
  6. During our review of the disposal listing, we noted one asset was disposed of for \$6,000, however, the proceeds were not remitted to the Federal awarding agency.

*University of Nebraska at Omaha (UNO)*

- We noted 9 items had yet to be inventoried in the last two years, none of which related to Federal grants.
  
- In our detailed test of capital assets purchased with Federal funds we noted the following:

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1. For three of nine Federal assets tested, documentation was not available to verify that a physical inventory review was completed within the last two years in accordance with Federal requirements.
2. For three of ten Federal assets tested, the asset was not properly tagged. Two of these three assets could not be verified as the correct asset through alternate means.
3. For one of four Federal asset purchases tested, the asset was purchased with Federal funds but was not properly noted as a federally funded asset on the asset record in the accounting system.

***University Nebraska Medical Center (UNMC)***

- As of May 2010 UNMC reported to us they had 97 items with a net book value of approximately \$174,000 that had not been inventoried in over two years. We also noted they had 183 items with a net book value of approximately \$4 million that had been received but did not have a tag number after six months. There were also 456 items with a book value of approximately \$11.1 million that had been assigned to a location or person, but not issued a tag number. During our final fieldwork conducted in October 2010, we noted UNMC had made progress in inventorying and tagging items.
- Certain capital asset items were not inventoried and were not tagged and there was no supporting documentation for one of one equipment disposal tested. The disposal was made because the item was fully depreciated and had a zero book value. Specifically, we noted no physical inventory was completed for capital assets that are included in the category “assigned.” Certain capital assets are not tagged but are assigned a tag number. According to discussion with UNMC staff these are items that are located in restricted access areas where the tag may interfere with research. These items are identified with a code “A” in SAP (the University’s accounting system). The disposal tested was an “assigned” item with a purchase cost of \$228,754 and accumulated depreciation of \$228,754. No support was available to document the disposal. We were unable to physically observe the asset and verify UNMC still had possession of it because it was in a restricted area. Per discussion with UNMC management, the item was disposed of on SAP only because it was fully depreciated, not because the campus no longer had possession of the item. There were 498 “assigned” items in SAP at June 30, 2010, with a historical cost of \$26,152,761 and accumulated depreciation of \$14,121,890. Forty-five of these “assigned” items with a historical cost of 2,024,201 and accumulated depreciation of \$1,123,324 had been purchased with Federal grant money. Total “assigned” items disposed of in the fiscal year ended June 30, 2010, were \$3,542,960. Total “assigned” items disposed of in the fiscal year ended June 30, 2009, were \$3,328,489. It is unknown how many of the fiscal year ended June 30, 2010, or fiscal year ended June 30, 2009, “assigned” items disposed of were still in the possession of the campus. The financial statement impact of this process is that the financial statements of UNMC are correctly stated as the amount reported for capital assets is reported at net book values-original cost less depreciation expense. However, the amounts disclosed in the footnotes of the financial statements for UNMC’s equipment would be understated and amounts disclosed as depreciation on their equipment would also be understated.

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- In our detailed test of capital assets purchased with Federal funds, we noted the following:
  1. For 1 of 25 assets tested, it appeared the asset had not been physically inventoried since acquisition, as no inventory date was noted in the accounting system as of June 30, 2010. This asset was acquired in October 2003.
  2. For 4 of 25 assets tested, no documentation could be obtained to support the last inventory date noted in SAP (as of June 30, 2010).
  3. For 8 of 25 assets tested, adequate documentation could not be obtained to verify the asset was actually observed and the location verified via the annual departmental inventory review.
  4. For 3 of 25 assets tested, the asset could not be located. Two of the three assets were determined to not be available as they had been disposed of without the department properly notifying General Accounting of the disposal.
  5. For 4 of 25 Federal assets tested, the asset was not properly tagged. A portion of these assets were able to be verified through alternate means and for one of these four, the auditor observed the asset was subsequently tagged.
  6. UNMC annually performs an inventory review by sending out lists of assets to each department for them to locate and verify. These lists are then sent back to UNMC's, accountant with any changes noted. During our testing it was noted that these lists were not consistent in noting whether or not the assets had actually been located. Therefore, the auditor believes UNMC could improve on these procedures by requiring departments to either expressly state that each asset was reviewed or have a notation (such as a checkmark) on the listing indicating that the room number was verified for each asset.
  7. In addition, the auditor noted UNMC's policy for the transfer of Federal equipment from one research institution to another (following the Principal Investigator) was not in compliance with Federal requirements as it does not require proper notification to the Federal awarding agency of the transfer in order to ensure the asset is accounted for properly in the future.

***University-wide capital asset issues***

In addition, the following findings were noted for the University as a whole.

1. The auditor noted the University did not have adequate information within the asset records to enable certain assets purchased prior to the implementation of the current accounting system (prior to 7/1/1999) to be efficiently identified by grant or major program. Specifically, it was noted that 354 assets or 18% of all Federal equipment on the University's capital asset listing were not able to be identified as Federal Research & Development assets or not based on the information available in the asset record.
2. It appears the disposal process at each campus could be improved as detailed disposal information was not sent back to each campus' accounting department upon the disposal of assets. As such, adequate disposal information including selling price and/or recipient of disposed asset was not available in the accounting system.

**Questioned Costs: \$6,000**

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**Cause:** Lack of University-wide policies, procedures, and controls. Policies related to “assigned” equipment appear to have been made because the equipment is in restricted areas and is not accessible to accounting staff.

**Effect:** When statutory requirements and accountability standards are not being followed, the University assumes additional risks assets will be misused or stolen. When fully depreciated capital assets that are still in the possession of the University are disposed of on SAP, capital assets, acquisition cost, and accumulated depreciation will be understated. In addition, when adequate controls over Federally funded equipment are not in place or not working there is an increased risk of loss or misuse of Federal funds. Also, the University is not in compliance with Federal requirements.

**Recommendation:**

1. Property belonging to the State of Nebraska be marked “Property of the State of Nebraska” as required by State statute.
2. The University establish University-wide policies and procedures to ensure accountability over items more susceptible to theft. Those controls might include requiring a listing of such items, which indentifies the item and to whom it is assigned.
3. The University take an annual inventory as required by State statute.
4. For capital assets purchased with Federal funds we recommend the following:
  - The University work with the cognizant, Federal agency to determine an appropriate corrective action plan in order to address the Federal program identification of assets purchased prior to the implementation of the current accounting system.
  - The University improve control procedures over Federally funded equipment to ensure assets are properly tagged, noted as Federal equipment, and properly inventoried on at least a biennial basis in accordance with Federal requirements.
  - The University improve policies such as developing a consistent policy for annual inventory reviews by each department.
  - UNMC revise their transfer of Federal equipment policy to ensure it is in compliance with Federal requirements.
  - The University enhance procedures over the disposal of Federal equipment including adding information regarding proceeds from sales of equipment in the asset records, as well as procedures to ensure all proceeds from the sale of Federal equipment over \$5,000 are remitted back to the Federal awarding agency in accordance with Federal regulations.
5. As relates to procedures related to capital assets identified by UNMC as “assigned,” we recommend policies and procedures be developed and put in place which ensure all disposals are supported by documentation. Disposals of capital assets should not be based on when an item is fully depreciated, but on when a capital asset is no longer in the possession of the campus.

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**Management Response:** The University respectfully disagrees that this finding is a significant deficiency. The University's capitalization policy provides for equipment costing \$5,000 or more to be capitalized and depreciated over its expected life. Capital equipment is tagged and added to the capital assets file in the SAP administrative system and inventoried every two years which is compliant with OMB Circular A-110. While a state statute dating back to the 1930's and 1940's provides for an annual equipment inventory, the University is working with DAS to streamline state statutes to call for a physical inventory every two years, congruent with Federal expectations.

Items susceptible to theft are assigned to a responsible person or department in the Objects on Loan module of the SAP system or through an equipment tracking database. The responsible persons are accountable for the whereabouts and use of those items. The University continues to work toward final implementation of the objects on loan module.

UNL agrees that the \$6,000 of funds realized from sale of federally funded equipment should be remitted to the funding agency. Additional emphasis will be placed on documenting cash proceeds realized from the disposal of Federal equipment.

The University of Nebraska Medical Center has discontinued its practice of removing certain equipment from the capital assets file when fully depreciated and will only remove equipment when it is disposed of or can not be located by the user department.

**Corrective Action Plan:** The University will complete the implementation of the Objects on Loan Module at the UNL campus and remit the sales proceeds of \$6,000 to the funding agency.

**Contact:** Mary W. LaGrange, UNL Controller, and Jeanne M. Wicks, UNL Director of Sponsored Programs

**Anticipated Completion Date:** June 30, 2011

**APA Response:** AICPA Audit Standard AU Section 325.07 states "A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance." We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards.

The date a state statute was enacted does not alleviate the University's responsibility to comply with the statute. We continue to recommend the University comply with all relevant state statutes, including those regarding assets.

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**Finding #10-05**

**Match – University of Nebraska – Lincoln (UNL)**

**Program:** CFDA 10.001 – Agricultural Research – Basic and Applied Research; CFDA 12.300 – Basic and Applied Scientific Research; CFDA Unassigned – National Aeronautics and Space Administration (NASA) – Matching

**Grant Number & Year:** #58-5440-4-371, 7/20/2004; #2005-081-04-SC26 pass through from #NNG05GJ03H, 1/1/2009; and #SDSM&T-UNL 06-24 pass through from #N00014-06-1-0616, 4/6/2006

**Federal Grantor Agency:** U.S. Department of Agriculture, U.S. Department of Defense, and NASA

**Condition:** University of Nebraska-Lincoln (UNL) does not have effective internal controls to ensure compliance with matching requirements.

For 3 of 6 grants tested, the cost share reported included amounts that were not allowable. In addition, one of these did not meet the match requirement as stated in the grant agreement or contract.

**Questioned Costs:** None

**Criteria:** OMB Circular A-133 § 300 states, “The auditee shall:… (b) maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.”

2 C.F.R. § 215.23(a) (January 1, 2009) states, “All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria. (1) Are verifiable from the recipient's records…”

Per grant number SDSM&T-UNL 06-24, UNL must provide match funds of \$160,728 for the project.

**Cause:** We noted Personnel Activity Reports (PARs) were not received prior to the submission of final reports, manual PARs were not recertified after subsequent changes were made to the PARs, and calculation errors.

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**Context:**

	<b>Effect of Transgened from Sorghum on the Fitness of Shattercane X Sorghum Hybrids See #1 and #2 below</b>	<b>Modeling and Experimental Studies of Spin Transport for Multifunctional Semiconductor Devices See #2, #3 and # 4 below</b>	<b>Modeling and Simulation in Electrical and Computer Engineering See #3 below</b>
<b>Grant Number</b>	58-5440-4-371	SDSM&T-UNL 06-24	2005-081-04-SC26
<b>Project Period</b>	7/20/04-7/19/09	4/6/06-5/31/10	1/1/09-3/31/10
<b>Federal Funds Awarded</b>	\$ 100,000	\$ 143,795	\$ 2,000
<b>Match Required</b>	\$ 59,182	\$ 160,728	\$ 4,078
<b>Match Reported</b>	\$ 66,035	\$ 160,728	\$ 4,881
<b>Unallowable Match Reported</b>	\$ 1,817	\$ 49,093	\$ 411
<b>Allowable Match Reported</b>	\$ 64,218	\$ 111,635	\$ 4,470
<b>Match Requirement Met</b>	Yes	No	Yes

Reasons for Unallowable Costs:

1. Salaries used to calculate cost share could not be traced to SAP (Grant: #58-5440-4-371).
2. The percent of effort reported on the project did not agree to PARs or no support could be provided (Grants: #58-5440-4-371; #SDSM&T-UNL 06-24).
3. Employees' work period on the project could not be supported, as no PARs were available (Grants: #SDSM&T-UNL 06-24; #2005-081-04-SC26).
4. Personnel costs reported as cost share included employees that were not working on the project (Grant: #SDSM&T-UNL 06-24).

**Effect:** The University was not in compliance with matching requirements.

**Recommendation:** We recommend internal controls be implemented to ensure matching compliance requirements are met. Cost share should be accounted for in SAP and match amounts compiled should be reviewed to ensure match expenditures are appropriate.

**Management Response:** The University respectfully disagrees that this finding is a significant deficiency. While it is acknowledged that the matching requirement was miscalculated for one grant tested, we do not believe this rises to the reporting level assigned by the auditor.

**Corrective Action Plan:** Internal controls at UNL will be strengthened to ensure matching requirements are met. This will include additional training of both Sponsored Programs staff and Departmental liaisons. Monthly Cost Share reports will continue to be monitored by the Project Specialists. Cost share is currently accounted for in SAP and companion cost objects will be used if the project warrants. A new Retroactive Payroll Form requires and



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strengthens review of any PAR form affected. On a semi-annual basis an additional, second review of all projects with matching requirements will be conducted by the Effort Coordinator position to ensure that match amounts compiled are correct and projections for the life of the project are made to help ensure match expenditures are appropriate and in compliance with award amounts.

**Contact:** Jeanne M. Wicks, UNL Director of Sponsored Programs

**Anticipated Completion Date:** June 30, 2011

**APA Response:** AICPA Audit Standard AU Section 325.07 states “A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.” We believe this finding merits attention by the Board of Regents and is appropriately identified as a significant deficiency in compliance with auditing standards.

We believe an error rate of 50% of grants tested (three of six) reporting unallowable expenditures for Federal matching grant compliance requirements, resulting in an error rate of 17% of grants tested (one of six) not meeting these requirements, is very significant to the University’s internal control over these requirements. This deficiency places the University’s Federal grant funds with matching requirements at an increased risk of being subject to sanctions, including the return of funds to Federal agencies or pass through entities.

**Finding #10-06**

**Allowability of Health Insurance Expenditures**

**Program:** Research and Development (R & D) Cluster, including ARRA R & D; due to the cross-cutting nature of this finding, all CFDA’s with employee health insurance expenditures are also impacted – Allowable Costs/Cost Principles

**Grant Number & Year:** Various, including all grants with employee health insurance expenditures

**Federal Grantor Agency:** Various, including U.S. Department of Agriculture, U.S. Department of Defense, U.S. National Science Foundation, U.S. Department of Education, and U.S. Department of Health and Human Services.

**Criteria:** OMB Circular A-21 Attachment § A.2.e states, “...the accounting practices of individual colleges and universities must support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to sponsored agreements.” Section C.1 states, “The cost of a sponsored agreement is comprised of the allowable direct costs incident to its performance...” Section C.2 states further, “The tests of allowability of costs under these principles are: (a) they must be reasonable; (b) they must be

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allocable to sponsored agreements under the principles and methods provided herein; (c) they must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances; and (d) they must conform to any limitations or exclusions set forth in these principles or in the sponsored agreement as to types or amounts of cost items.” Section C.4.d.1 states, “The recipient institution is responsible for ensuring that costs charged to a sponsored agreement are allowable, allocable, and reasonable under these cost principles.”

Neb. Rev. Stat. § 84-305 (Reissue 2008) states, “The Auditor of Public Accounts shall have access to all records of any public entity, in whatever form or mode the records may be, unless the auditor’s access to the records is specifically prohibited or limited by federal or state law. No provisions of state law shall be construed to change the nonpublic nature of the data obtained as a result of the access. When an audit or investigative finding emanates from nonpublic data which is nonpublic pursuant to federal or state law, all the nonpublic information shall not be made public.”

The Health Insurance Portability and Accountability Act of 1996 (HIPAA) is codified at 42 U.S.C. § 1320d et seq. The HIPAA Administrative Simplification Regulations are found at 45 CFR 160, 162, and 164. These include the Privacy Rule, which is located at 45 CFR Part 160 and Subparts A and E of Part 164. Though designed to protect the privacy of individually identifiable health information held by either a covered entity or a business associate thereof, HIPAA provides a number of important exceptions to that general rule.

According to 45 CFR § 160.203, “A standard, requirement or implementation specification adopted under . . . [HIPAA] that is contrary to a provision of State law preempts the provision of State law.” However, that regulation sets out specific exceptions under which a covered entity is not required to comply with a contrary provision of HIPAA. Among those is one found at 45 CFR § 160.203(d), which says: “The provision of State law requires a health plan to report, or to provide access to, information for the purpose of management audits, financial audits, program monitoring and evaluation, or the licensure or certification of facilities or individuals.” As explained at 42 U.S.C. § 1320d-7(c), “Nothing in this part shall limit the ability of a State to require a health plan to report, or to provide access to, information for management audits, financial audits, program monitoring and evaluation, facility licensure or certification, or individual licensure or certification.”

Under 45 CFR § 164.512(d)(1), “A covered entity may disclose protected health information to a health oversight agency for oversight activities authorized by law, including audits...” 45 CFR § 164.501 defines a “health oversight agency” as “an agency or authority of the United States, a State, a territory, a political subdivision of a State or territory, or an Indian tribe, or a person or entity acting under a grant of authority from or contract with such public agency, including the employees or agents of such public agency or its contractors or persons or entities to whom it has granted authority, that is authorized by law to oversee the health care system (whether public or private) or government programs in which health information is necessary to determine eligibility or compliance, or to enforce civil rights laws for which health information is relevant.”

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To summarize, in conjunction with the authority granted under Neb. Rev. Stat. § 84-305, HIPAA provides specific exceptions under which the Auditor of Public Accounts (APA) may access protected health information, such as those referencing conflicting State law and pertaining to health oversight agencies.

**Condition:** The University of Nebraska (University) has not provided the APA with the detailed health insurance and prescription claims data from the insurance administrators, despite the APA's willingness to receive the claims data with the names redacted. These data files are needed to determine claims paid on behalf of the University are for eligible participants and services.

**Questioned Costs:** Unknown

**Context:** The University maintains a self-funded health and dental insurance program. For fiscal year 2010, the University received \$98,924,366 in contributions for both the employer and employee portions of health and dental insurance premiums. The University paid \$83,442,271 for the employer share of health and dental insurance premiums during fiscal year 2010. Of this total, \$6,427,638 was paid with Federal funds.

Self-funded insurance programs generally require the services of a third party to assist in administering the program. The University entered into an administrative services agreement with Blue Cross Blue Shield of Nebraska (BCBSNE) for medical and dental services. Some of the services provided by BCBSNE include, among others: preparing the Benefit Plan Document; preparing enrollment cards and Schedule of Benefits for disbursement to employees; and processing of claims. During fiscal year 2010, the University paid BCBSNE \$3,972,824 to administer the University's health and dental insurance program.

BCBSNE is considered a service organization and is required to receive a SAS 70 audit to assess its internal controls. BCBSNE received a SAS 70 audit from Eide Bailly LLP for the period August 1, 2009, through July 31, 2010. The SAS 70 report included an opinion on the design of controls at BCBSNE to provide reasonable assurance that specified control objectives would be achieved if the controls were complied with; however, it did not include substantive or compliance testing of eligibility and allowability of claims payments. Additionally, the APA was unable to obtain documentation to support that the SAS 70 audit tested controls relating specifically to the University's health and dental insurance program.

On behalf of the University, the Employers Health Purchasing Corporation of Ohio (EHPCO) entered into a prescription benefit services agreement with CaremarkPCS Health, L.P. (Caremark). Some of the services performed by Caremark include, among others, providing: a national network of participating retail and mail service pharmacies; generic substitutions; drug utilization reviews. The University is a member of EHPCO.

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Despite utilizing BCBSNE and Caremark to process its health, dental, and prescription claims, the University is responsible for the payment of all such claims incurred by University employees or their dependents. During fiscal year 2010, \$82,882,211 of health and dental insurance claims were paid by the University. In addition, the University also paid \$22,372,554, during fiscal year 2010, to Caremark for the administration and payment of prescription insurance claims. However, since the detailed data was not provided, the APA could not specifically identify the amount spent for administration costs versus payments of prescription claims.

In April 2010, the APA obtained permission from the Legislative Performance Audit Committee to conduct a performance audit relating to the cost of health insurance for State employees, including the University. Audit fieldwork began shortly thereafter. As part of our testing, the APA requested the University's medical and prescription claims detail from BCBSNE and Caremark on June 23, 2010, and July 12, 2010, respectively. On July 7, 2010, the APA was notified by BCBSNE that this information was ready for delivery to the APA. However as of January 20, 2011, the APA has not been provided the detailed medical and prescription claims data, despite the APA's willingness to receive the data with the names redacted.

**Cause:** The University has not provided the APA with the documentation requested.

**Effect:** Without the detailed claims data, the APA cannot determine if the claims paid on behalf of the University were proper and for eligible participants and services in accordance with allowable cost principles.

**Recommendation:** We recommend the University provide the requested health insurance claims data to the APA in accordance with Federal requirements and State statutes.

**Management Response:** The University respectfully suggests that much of the basis of this finding is not accurate and as such, respectfully disagrees with the finding. The premise/inference that Federal grants and contracts are charged differing costs versus those charges to University activities is not true. All activities are charged a premium – claims and claims activity are used by the health plan in determining premiums, but claims are not the basis for charges to either grants or University cost centers.

The processing of claims data on behalf of the University's health plan is supported by a SAS 70 report that has been furnished to the Auditor. Plan management is comfortable with the scope of that report and believes the testing done reduces risk to an acceptable level.

The University has been advised by counsel that furnishing the claims data as requested by the Auditor could expose the University's plan to HIPAA violations.

**Corrective Action Plan:** The University will continue to seek a solution that is responsive to the varied needs and obligations of the Legislative Performance Audit Committee, our faculty and staff, and the Auditor, while recognizing our responsibilities under Federal law to guard protected health information.

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**Contact:** Keith Lauber, Director of University Accounting

**Anticipated Completion Date:** Unknown.

**APA Response:** The APA feels the HIPAA requirements cited above allow our office complete and unfettered access to the information requested. The APA has contacted Federal authorities regarding this matter and they are in agreement that the University should provide this information as it would not violate any provisions of HIPAA. The University and their counsel have not provided the APA with documentation on how providing the requested information this office is entitled to could expose them to HIPAA violations.

In the spirit of cooperation and acknowledgement of the privacy concerns noted by the University, we have consented to receive this information with redacted names and to also sign a non-disclosure agreement, but the University continues to withhold the requested information.