

# *The University of Nebraska*

Financial Statements and Reports Required by *Government Auditing Standards* and OMB Circular A-133 for the Year Ended June 30, 2011 and Independent Auditors' Reports

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**Issued on February 10, 2012**

# THE UNIVERSITY OF NEBRASKA

## TABLE OF CONTENTS

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	<b>Pages</b>
INDEPENDENT AUDITORS' REPORT	1 - 2
COMPONENT UNIT - INDEPENDENT AUDITORS' REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4 - 16
BASIC FINANCIAL STATEMENTS:	
Statements of Net Assets	17
Component Unit - Consolidated Statements of Financial Position	18
Statements of Revenues, Expenses, and Changes in Net Assets	19
Component Unit - Consolidated Statements of Activities	20
Statements of Cash Flows	21 - 22
Component Unit - Consolidated Statements of Cash Flows	23
Notes to Financial Statements	24 - 63
SUPPLEMENTAL INFORMATION:	
Supplemental Schedule of Expenditures of Federal Awards	64 - 98
Notes to Supplemental Schedule of Expenditures of Federal Awards	99 - 100
SINGLE AUDIT INFORMATION	
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 <i>Government Auditing Standards</i>	101 - 102
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	103 - 104
Schedule of Findings and Questioned Costs	105 - 122
Summary Schedule of Prior Audit Findings	123



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
P.O. Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.state.ne.us

## INDEPENDENT AUDITORS' REPORT

Board of Regents of the University of Nebraska  
Lincoln, Nebraska

We have audited the accompanying financial statements of the business-type activities, and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska), as of and for the years ended June 30, 2011 and 2010, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technology Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture. The Blended Component Units and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture represent 24 percent, 73 percent, 4 percent, and 21 percent, respectively, of the assets, liabilities, net assets, and revenues of the University. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, along with the Foundation report which appears herein, and our opinion, insofar as it relates to the amounts included for the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska as of June 30, 2011 and 2010, and the respective changes in financial position and cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2011, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Management's Discussion and Analysis on pages 4 through 16 is not a required part of the basic financial statements but is supplementary information required by 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.

Signed Original on File

Lincoln, Nebraska  
December 16, 2011

Don Dunlap, CPA  
Assistant Deputy Auditor



**KPMG LLP**  
Suite 1501  
222 South 15th Street Omaha, NE 68102-1610

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

## **Independent Auditors' Report**

The Board of Trustees  
University of Nebraska Foundation:

We have audited the accompanying consolidated statement of financial position of the University of Nebraska Foundation (a Nebraska not-for-profit corporation) (the Foundation) as of June 30, 2011, and the related consolidated statements of activities and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit. The prior year summarized comparative information has been derived from the Foundation's 2010 consolidated financial statements, which were audited by other auditors whose report dated September 20, 2010 and July 15, 2011 expressed an unqualified opinion on those consolidated financial statements.

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

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

**KPMG LLP**

September 27, 2011

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# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (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, 2011 and 2010. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

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

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

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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Campus	Student Enrollment - Headcount				
	Fall Semester of Fiscal Year				
	2007	2008	2009	2010	2011
UNL	22,106	22,973	23,573	24,100	24,610
UNMC	3,067	3,128	3,194	3,237	3,493
UNO	13,906	14,156	14,213	14,620	14,665
UNK	6,468	6,478	6,543	6,650	6,753
Total	45,547	46,735	47,523	48,607	49,521

The fall semester (fiscal 2011) headcount enrollment was 49,521 students on the four campuses. This represents an increase of approximately 914 compared to the fall 2009 (fiscal 2010), a 1.9% increase, the sixth straight year of increases, and returns headcount enrollment to the highest level in a decade. The largest percent increase within the underlying demographics is professional students (up 5%), while undergraduate students increased 2.7%. The primary campus behind the increase was UNL who posted a gain of 428 undergraduate students, a 2.3% increase. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs was 12,185, 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 10% and 15%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$22 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$11 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 \$4 million and UNMC Physicians, a blended entity, realized an increase in net assets of \$12 million. 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 education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. At UNO, work began on the renovation of Roskens Hall, an education building, and construction was completed on Scott Court, a student residence hall. Construction of the 19<sup>th</sup> and Vine Street Parking Garage and the Athletic Student Life Complex was completed at UNL, along

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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with the renovation of the Abel Sandoz Residence and Dining Hall. Renovation of Randall Hall, a student residence hall, was completed at UNK. Construction of three Health Professions Futures structures was completed at UNMC. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC 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 UNFC issued two financings during fiscal 2011. The Eye Institute Series 2011 Bonds of \$17,740 provide bridge financing of donor pledges for the construction of an eye institute at UNMC. The NCTA Education Center/Student Housing Project Series 2011 Bonds of \$11,570 were used to construct a new Education Center classroom facility and renovate veterinary clinic facilities.

- **State appropriations.** State non-capital appropriations decreased by 1.5% in 2011 compared to 2010. The 2011 decrease followed a 1% decrease in 2010 over 2009 but which followed a 5.6% increase in 2009 over 2008. The Board of Regents approved a tuition increase of 6%. This increase permitted the Board of Regents to approve a budget to meet increases mandated by certain union contracts and operating expenses but otherwise did not provide for salary and wage increases 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 6% tuition increase compares to a 4% increase in 2010 and 6% for 2009.
- **Federal Grants and Contracts.** Revenues from Federal grants and contracts increased by 12% in 2011, which followed a 16% increase in 2010 over 2009. Support from Federal grants and contracts was \$247 million in 2011 compared to \$221 million in 2010 and \$191 million in 2009. Revenues from Federal sources support the research and discovery efforts of the University and provide financial aid to students.
- **Capital grants and gifts.** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$68 million in 2011 compared to \$89 million in 2010, and \$51 million in 2009. Even though capital gifts declined in 2011 compared to 2010, the University realized \$17 million more in 2011 compared to 2009. The largest of the gifts in 2011 included \$17 million from the Foundation for the UNMC Health Professions project, and \$19 million from the Foundation for several UNL Athletics capital projects.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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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 \$275 million, quasi-endowments of \$41 million, and net assets of the healthcare blended entities of \$91 million, and net assets of the self insurance programs of \$128 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.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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,		
	2011	2010	2009
<b>Assets</b>			
Current assets	\$ 1,027,997	\$ 878,216	\$ 777,946
Capital assets, net of accumulated depreciation	1,800,768	1,736,116	1,527,199
Other non-current assets	724,906	724,046	745,251
Total assets	<u>3,553,671</u>	<u>3,338,378</u>	<u>3,050,396</u>
<b>Liabilities and Net Assets</b>			
Current liabilities	350,158	337,994	339,004
Non-current liabilities	674,641	692,872	630,750
Total liabilities	<u>1,024,799</u>	<u>1,030,866</u>	<u>969,754</u>
Net assets:			
Invested in capital assets, net of related debt	1,044,719	955,142	863,298
Restricted for:			
Nonexpendable:			
Permanent endowment	205,105	169,722	156,480
Expendable:			
Externally restricted funds	140,250	127,938	120,448
Loan funds	44,223	43,935	43,946
Plant construction	107,087	125,575	103,398
Debt service	168,315	175,655	179,215
Unrestricted	819,173	709,545	613,857
Total net assets	<u>\$ 2,528,872</u>	<u>\$ 2,307,512</u>	<u>\$ 2,080,642</u>

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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

	Year Ended June 30,		
	2011	2010	2009
Operating Revenues:			
Tuition and fees	\$ 291,855	\$ 258,559	\$ 245,630
Federal grants and contracts - restricted	246,802	221,133	190,661
State grants and contracts - restricted	33,644	33,650	31,884
Private grants and contracts - restricted	98,435	103,581	79,225
Sales and services of educational activities	103,977	73,609	71,040
Sales and services of health care entities	218,546	204,221	192,899
Sales and services of auxiliary operations	143,089	133,391	130,018
Sales and services of auxiliary segments	94,758	83,173	80,639
Other operating revenues	17,274	9,782	12,706
Total operating revenues	<u>1,248,380</u>	<u>1,121,099</u>	<u>1,034,702</u>
Operating Expenses:			
Salaries and wages	871,672	829,013	812,691
Benefits	233,204	214,826	210,594
Total compensation and benefits	<u>1,104,876</u>	<u>1,043,839</u>	<u>1,023,285</u>
Supplies and materials	286,556	231,900	243,746
Contractual services	127,782	113,097	101,792
Repairs and maintenance	57,368	76,050	49,898
Utilities	36,854	37,157	35,972
Communications	13,425	13,655	13,909
Depreciation	90,846	81,724	68,525
Scholarships and fellowships	69,835	58,702	50,442
Total operating expenses	<u>1,787,542</u>	<u>1,656,124</u>	<u>1,587,569</u>
Operating Loss	<u>(539,162)</u>	<u>(535,025)</u>	<u>(552,867)</u>
Non-operating Revenues (Expenses):			
State of Nebraska non-capital appropriations	489,774	496,963	501,794
Federal grants	43,784	35,746	23,486
Gifts	74,083	63,756	64,770
Investment income	32,997	18,396	21,908
Increase (decrease) in fair value of investments	42,303	33,452	(65,328)
Interest on bond obligations	(25,495)	(19,368)	(21,081)
Equity in earnings of joint venture	27,765	27,297	8,861
Loss on disposal of capital assets	(12,053)	(2,479)	(1,772)
Net non-operating revenues	<u>673,158</u>	<u>653,763</u>	<u>532,638</u>
Income before Other Revenues, Expenses, Gains or Losses	133,996	118,738	(20,229)
Other Revenues, Expenses, Gains or Losses:			
Capital grants and gifts	68,153	89,379	50,711
State of Nebraska capital appropriations	18,740	18,412	16,597
Private gifts and bequests for permanent endowments	471	341	995
Net other revenues, expenses, gains, or losses	<u>87,364</u>	<u>108,132</u>	<u>68,303</u>
Increase in net assets	221,360	226,870	48,074
Net Assets:			
Net assets, beginning of year	2,307,512	2,080,642	2,032,568
Net assets, end of year	<u>\$ 2,528,872</u>	<u>\$ 2,307,512</u>	<u>\$ 2,080,642</u>

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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**Analysis of Financial Position.** Cash and cash equivalents represent the preponderance of current assets of the University. Cash and cash equivalents increased each year in 2011, 2010, and 2009 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, 2011, total investment in capital assets was \$2.5 billion, yielding a net investment, after accumulated depreciation, of \$1.8 billion. The net increase in capital assets was \$65 million, consisting of net additions of \$156 million less depreciation of \$91 million. Among the more noteworthy increases were Abel Sandoz residence and dining hall renovation at a cost of \$51 million, the 19<sup>th</sup> and Vine Parking Garage for \$13 million, and Athletic Student Life Complex for \$8 million at UNL, the Scott Court residence hall at cost of \$16 million at UNO, and the UNMC College of Public Health, Geriatrics Center and College of Nursing addition at a cost of \$36 million. Additions to construction work in progress for the deferred maintenance projects totaled \$41 million. Revenue bond proceeds under the MTI funded the Abel Sandoz renovation, the 19<sup>th</sup> and Vine Street Parking Garage, and the Scott Court Residence Hall. A UNFC bond issue bridge financed pledged donor revenues to construct the UNMC College of Public Health, Geriatrics Center, and College of Nursing addition. A capital gift from the Foundation funded the Athletic Student Life Complex. The additions to deferred maintenance construction work in progress were financed by the UNFC Series 2009 Bonds proceeds.

Net indebtedness decreased by \$16 million in 2011 compared to increases of \$58 million and \$49 million in 2010 and 2009. New indebtedness issued was \$29 million in 2011 with \$118 million and \$78 million issued in 2010 and 2009. The bond issuances in 2011 are accounted for by two UNFC issues, those being the UNMC Eye Institute and the NCTA Education Center/Student Housing Project.

The unrestricted net assets of the University grew by 15% or \$110 million during the year to \$819 million. As discussed earlier, the growth is primarily attributable to the University's equity in the NMC joint venture, positive experiences in self insurance activities, and departmental and college savings.

**Analysis of Operations – Overview.** The University generated \$1,248 million of operating revenues during 2011, an increase of \$127 million over 2010, while operating expenses were \$1,787 million, up \$131 million over the prior year. These changes resulted in a relatively unchanged operating loss of \$539 million for 2011 compared to 2010. 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 \$49 million in 2011 compared to similar "losses" of \$38 million and \$51 million in 2010 and 2009, respectively. 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 stability of the enterprise.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

The Nebraska Legislature provided \$490 million in non-capital appropriations for 2011, a decrease of \$7 million over 2010 and a similar decrease of \$5 million in 2010 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 \$142 million that, when combined with all other non-operating revenues and expenses including investment income of \$33 million, netted an overall increase in net assets of about \$221 million.

**Revenues.** The following chart depicts the revenues for 2011 and 2010 and the comparative changes that occurred between those years.

	2011		2010		2011-2010 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Tuition and fees	\$ 291,855	23%	\$ 258,559	23%	\$ 33,296	13%
Federal grants and contracts - restricted	246,802	20	221,133	20	25,669	12
State grants and contracts - restricted	33,644	3	33,650	3	(6)	-
Private grants and contracts - restricted	98,435	8	103,581	9	(5,146)	(5)
Sales and services of educational activities	103,977	8	73,609	7	30,368	41
Sales and services of health care entities	218,546	18	204,221	18	14,325	7
Sales and services of auxiliary operations	143,089	11	133,391	12	9,698	7
Sales and services of auxiliary segments	94,758	8	83,173	7	11,585	14
Other operating revenues	17,274	1	9,782	1	7,492	77
Total operating revenues	<u>\$ 1,248,380</u>	<u>100%</u>	<u>\$ 1,121,099</u>	<u>100%</u>	<u>\$ 127,281</u>	<u>11%</u>

The University's operating revenues increased in fiscal year 2011 by 11%, or \$127 million. Most of the revenue sources showed increases from the prior year. A three year comparison of revenues for the years 2011, 2010, and 2009 is presented on page 9.

- The largest increase in revenues was realized from tuition, which increased on a net basis by \$33 million for the 2011 year. The Board of Regents approved an increase in tuition of 6%, which when coupled with a 2% increase in enrollment, yielded a 13% increase in revenue. Tuition from growth in online world wide distance education classes rounded out the total increase.
- The second largest increase in revenue was realized from sales and services of educational activities which increased by \$30 million for the 2011 year. The increase is attributable to additional revenues of NUTech Ventures, a blended entity, and agricultural research revenues realized from higher commodity prices for the sale of agricultural products marketed by the research division of the Institute of Agriculture and Natural Resources.
- The third largest increase in revenue was realized from Federal grants and contracts and student aid, which increased by 12% during 2011 compared to increases of 16% and 8% in 2010 and 2009, respectively. The 2011 increase is attributed to additional funding from several agencies, including the Department of Health and Human Services and the Department of Education.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

- An increase of 7% was realized from sales and services of health care entities, which increased by \$14 million dollars for the 2011 year after an increase of 6% in 2010 over 2009. UNMC Physicians, a blended entity, experienced an 8% increase in growth from the expansion of its clinical programs with revenues increasing by \$14 million.
- Sales and services of auxiliary operations increased by 10% in 2011 compared to 2010 because of revenues from newly constructed student residences, high occupancies in student residences, and a 5.5% increase in housing rates. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.

**Expenses.** The following chart shows the University's expenses for 2011 and 2010 and comparative changes that occurred between those years. A three year comparison of expenses for the years 2011, 2010, and 2009 is presented on page 9.

	2011		2010		2011-2010 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Compensation and benefits	\$ 1,104,876	62%	\$ 1,043,839	63%	\$ 61,037	6%
Supplies and materials	286,556	16	231,900	14	54,656	24
Contractual services	127,782	7	113,097	7	14,685	13
Repairs and maintenance	57,368	3	76,050	4	(18,682)	(25)
Utilities	36,854	2	37,157	2	(303)	(1)
Communications	13,425	1	13,655	1	(230)	(2)
Depreciation	90,846	5	81,724	5	9,122	11
Scholarships and fellowships	69,835	4	58,702	4	11,133	19
Total operating expenses	<u>\$ 1,787,542</u>	<u>100%</u>	<u>\$ 1,656,124</u>	<u>100%</u>	<u>\$ 131,418</u>	<u>8%</u>

Operating expenses increased by \$131 million for the 2011 fiscal year, an increase of 8% compared to 2010. Changes in the major expense classifications follow.

- Compensation and benefits increased by 6% in 2011 after a 2% increase in 2010 compared to 2009 and accounts for 46% of the total increase in expenses for the University. Faculty salaries and benefits increased between 1.3% and 2.5% in certain areas. Salaries and benefits also increased because of increases in research (which grew by \$25 million), the largest component of which is salaries. 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.
- Supplies and materials is the second largest expense after compensation and benefits and increased by 24% in 2011 reflecting increased research expenditures and inflationary pressures on the supplies and materials necessary to perform research functions and to carry on the general activity of the University
- Repairs and maintenance was \$57 million in 2011, a decrease from 2010, but a \$7 million increase over 2009 and shows a steady commitment to maintain capital assets. The \$26 million increase in 2010 over 2009 is attributed to a significant outlay for upgrades to buildings and facilities that was partially funded by ARRA energy efficiency grants.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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- Utilities expense decreased slightly, with increases in energy consumption by newly occupied facilities offset by savings realized from energy conservation measures. Projects undertaken to reduce consumption included chiller replacements, window replacements, and other deferred maintenance projects.
- A 13% increase in contractual services in 2011 followed an 11% increase in 2010 over 2009, and is attributed to increases in sub-grantee awards and a 5% increase in contractual payments to medical specialists by UNMC Physicians, a blended entity.
- Scholarships and fellowships grew by \$11 million. The growth is attributed to additional students, tuition increases, and additional Federal Pell grants partially funded by ARRA support from the Department of Education.

**Non-Operating Revenues (Expenses).** Net non-operating revenues increased during 2011 compared to 2010 by \$19 million. This change is primarily driven by the net result of a year-over-year increase in fair value of investments of \$9 million and an increase in investment income of \$15 million.

Thanks to vital support from the private sector and the Foundation, the University garnered non-capital and capital gifts during the year of \$74 million and \$68 million respectively. This compares to \$64 million and \$89 million during 2010. Non-capital gifts support scholarships to students and a variety of academic and research pursuits.

**Other Revenues, Expenses, Gains, or Losses.** State of Nebraska capital appropriations remained at the same level of \$18 million in 2011 and 2010, which is higher by \$2 million compared to 2009. The capital appropriations in 2011 and 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 the College of Public Health, Center for Aging, and the College of Nursing addition was completed at a cost of \$36 million at UNMC. Financing for this project came from UNFC bonds to bridge finance pledged donor revenues. The new facilities are home to several health related departments.
- The renovation of the Abel Sandoz Residence and Dining was completed at a cost of \$51 million. The project was financed by revenue bonds issued under the MTI.
- Work continued on several deferred maintenance projects financed by the UNFC Deferred Maintenance Bonds, including Wittson Hall at a cost of \$2 million at UNMC. Revenues to repay the UNFC Deferred Maintenance Bonds include capital appropriations from the Nebraska Legislature and designated matching tuition revenue approved by the Board of Regents.

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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- The cGMP Project was completed at UNMC, funded by private gifts at cost of \$6 million. The new facility is critical to the advancement of oncology and transplantation at the UNMC campus.
- The renovation of a student residence, Randall Hall, was completed at UNK at a cost of \$3 million. The renovation was funded from the Surplus Fund held by the UNK Student Housing bond issue.
- The construction of Scott Court, a student residence hall, was completed at UNO at cost of \$16 million. The project was financed by revenue bonds issued under the MTI.
- Construction of the Athletic Student Life Complex was completed at UNL at a cost of \$8 million. The project was funded by a capital gift from the Foundation.
- Fire and life safety projects were completed on all campuses. Funding for these projects came from capital appropriations for this purpose by the Legislature through the State's Task Force for Building Renewal.

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

### Debt Activity

**Bond Financings.** The University marketed two new bond financings during 2011 through the University of Nebraska Facilities Corporation.

- On June 22, 2011, the UNFC issued \$17,740 of UNMC Eye Institute Bonds, Series 2011, to finance the construction of a new Eye Institute building at UNMC. A finance agreement with the Board of Regents of the University of Nebraska provides for bridge financing of pledged donor revenues to pay the principal and interest due on the Eye Institute bonds.
- On February 2, 2011, the UNFC issued \$11,570 of NCTA Education Center/Housing Project Bonds, Series 2011, to finance the construction of a new classroom building, the renovation of other instructional facilities, and the construction of a new residence hall at the Nebraska College of Technical Agriculture (NCTA). A lease rental agreement with the University of Nebraska and certain appropriations by the Nebraska Legislature and housing revenues provide for principal and interest payments for the repayment of the NCTA bonds.

The Board of Regents of the University of Nebraska Members of the Obligated Group under the MTI has bonds outstanding from the construction of student housing, parking, and student unions. The financial position of the MTI remains strong with operating income that provided a debt service ratio of 1.6 times for the year ended June 30, 2011, compared to 1.5 times for the year ended June 30, 2010, and 1.6 times for the year ended June 30, 2009. The debt service ratio required by the MTI covenants is 1.15 times.

The UNFC met all debt service requirements during 2011. 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

# THE UNIVERSITY OF NEBRASKA

## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2011 and 2010 (UNAUDITED) (Columnar Amounts in Thousands)

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receive funds from donor gifts pledged toward the funding of the gift-funded projects. Funds from internal University Sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

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

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

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

The outlook for the University is good. The Nebraska Legislature in its 2011 session approved and the Governor signed the mainline appropriations bill which gave the University of Nebraska \$491 million and \$498 million of appropriations for the 2011-2012 and the 2012-2013 fiscal years, respectively. This represents a \$3 million decrease (-0.7%), followed by a \$7 million increase (1.3%). The University received capital appropriations over the 2011-2013 biennium of \$25 million, with that funding targeted for Phase I building projects on the Nebraska Innovation Campus located on the former state fairgrounds in Lincoln. Commenting on the operating and capital budgeting outcomes, University President J.B. Milliken stated "This budget reflects our commitment to playing a key role in growing Nebraska's knowledge-based innovation economy. Although the operating budget requires some difficult reallocations, it puts the university in a much stronger position than many of our peers across the country. The University is pleased of the importance attached to higher education and innovation in Nebraska as signaled by the Governor and the Legislature holding (University) funding flat in trying economic times, while investing in the future."

Further bolstering the economic outlook was the Nebraska Economic Forecasting Advisory Board's projections. In its October 2011 meeting, for the two-year budget period ending June 30, 2013 the Forecasting Board projected revenue gains of \$113 million. Driven by a strong agricultural economy and low unemployment, (4.2% versus a national benchmark of 9.1%), Nebraska's median household income grew faster than that of any other State last year. This bodes well for Nebraska's economic outlook.

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

- Enrollment – Growing enrollment through a number of initiatives including growing the college-going rate.

# THE UNIVERSITY OF NEBRASKA

## 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

## STATEMENTS OF NET ASSETS

JUNE 30, 2011 AND 2010

(Thousands)

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

	2011	2010
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 473,429	\$ 390,844
Cash and cash equivalents - restricted	127,353	106,174
Cash and cash equivalents held by trustee - restricted	48,591	53,529
Investments - restricted	143,959	123,921
Investments held by trustee - restricted	39,597	21,972
Accounts receivable and unbilled charges, net	165,601	156,673
Loans to students, net	4,952	4,695
Other current assets	24,515	20,408
Total current assets	<u>1,027,997</u>	<u>878,216</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	2,321	3,462
Cash and cash equivalents held by trustee - restricted	101,579	140,606
Investments - restricted	269,470	222,939
Investments held by trustee - restricted	30,634	59,279
Investment in joint venture	275,175	253,410
Loans to students, net of current portion	29,581	31,892
Capital assets, net of accumulated depreciation	1,800,768	1,736,116
Other non-current assets	16,146	12,458
Total non-current assets	<u>2,525,674</u>	<u>2,460,162</u>
Total assets	<u>3,553,671</u>	<u>3,338,378</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable	89,851	101,771
Accrued salaries, wages, and post-retirement benefits	59,167	51,365
Accrued compensated absences	53,657	52,480
Bond obligations payable	44,540	42,600
Capital lease obligations	1,621	2,461
Deferred revenues and credits	87,161	75,799
Health and other insurance claims	14,161	11,518
Total current liabilities	<u>350,158</u>	<u>337,994</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	244	483
Accrued compensated absences, net of current portion	17,332	17,561
Bond obligations payable, net of current portion	640,245	658,105
Capital lease obligations, net of current portion	3,442	4,125
Deferred revenues and credits, net of current portion	13,378	12,598
Total non-current liabilities	<u>674,641</u>	<u>692,872</u>
Total liabilities	<u>1,024,799</u>	<u>1,030,866</u>
NET ASSETS:		
Invested in capital assets, net of related debt	1,044,719	955,142
Restricted for:		
Nonexpendable:		
Permanent endowment	205,105	169,722
Expendable:		
Externally restricted funds for scholarships, student aid, and research	140,250	127,938
Loan funds	44,223	43,935
Plant construction	107,087	125,575
Debt service	168,315	175,655
Unrestricted	819,173	709,545
Total net assets	<u>\$2,528,872</u>	<u>\$2,307,512</u>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

**UNIVERSITY OF NEBRASKA FOUNDATION**  
**(A Component Unit of the University of Nebraska)**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2011 AND 2010**  
**(Thousands)**  
**(See Independent Auditors' Reports on Pages 1, 2, and 3)**

	<u>2011</u>	<u>2010</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,055	\$ 4,963
Temporary investments	286,091	250,364
Pledges receivable	151,118	137,968
Other receivables	2,992	3,650
Investments	1,300,445	1,081,642
Property and equipment, net of depreciation	<u>6,830</u>	<u>7,878</u>
Total assets	<u>\$ 1,749,531</u>	<u>\$ 1,486,465</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Accounts payable and accrued liabilities	\$ 901	\$ 1,680
University of Nebraska benefits payable	2,837	1,770
Scholarships, research, fellowships and professorships payable	10,666	2,820
Deferred annuities payable	22,848	23,041
Deposits held in custody for others	281,001	235,719
Deferred revenues	<u>3,645</u>	<u>3,715</u>
Total liabilities	<u>321,898</u>	<u>268,745</u>
<b>NET ASSETS:</b>		
Unrestricted	14,332	(12,203)
Temporarily restricted	709,174	593,682
Permanently restricted	<u>704,127</u>	<u>636,241</u>
Total net assets	<u>1,427,633</u>	<u>1,217,720</u>
Total liabilities and net assets	<u>\$ 1,749,531</u>	<u>\$ 1,486,465</u>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEARS ENDED JUNE 30, 2011 AND 2010 (Thousands)

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

	2011	2010
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances of \$85,229 and \$82,285 in 2011 and 2010, respectively)	\$ 291,855	\$ 258,559
Federal grants and contracts - restricted	246,802	221,133
State and local grants and contracts - restricted	33,644	33,650
Private grants and contracts - restricted	98,435	103,581
Sales and services of educational activities	103,977	73,609
Sales and services of health care entities	218,546	204,221
Sales and services of auxiliary operations	143,089	133,391
Sales and services of auxiliary segments (net of scholarship allowances of \$12,212 and \$10,370 in 2011 and 2010, respectively)	94,758	83,173
Other operating revenues	17,274	9,782
Total operating revenues	<u>1,248,380</u>	<u>1,121,099</u>
OPERATING EXPENSES:		
Salaries and wages	871,672	829,013
Benefits	233,204	214,826
Total compensation and benefits	1,104,876	1,043,839
Supplies and materials	286,556	231,900
Contractual services	127,782	113,097
Repairs and maintenance	57,368	76,050
Utilities	36,854	37,157
Communications	13,425	13,655
Depreciation	90,846	81,724
Scholarships and fellowships	69,835	58,702
Total operating expenses	<u>1,787,542</u>	<u>1,656,124</u>
OPERATING LOSS	<u>(539,162)</u>	<u>(535,025)</u>
NON-OPERATING REVENUES (EXPENSES):		
State of Nebraska non-capital appropriations	489,774	496,963
Federal Grants	43,784	35,746
Gifts	74,083	63,756
Investment income (net of investment management fees of \$2,511 and \$2,213 in 2011 and 2010, respectively)	32,997	18,396
Increase in fair value of investments	42,303	33,452
Interest on bond obligations	(25,495)	(19,368)
Equity in earnings of joint venture	27,765	27,297
Loss on disposal of capital assets	(12,053)	(2,479)
Net non-operating revenues	<u>673,158</u>	<u>653,763</u>
INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>133,996</u>	<u>118,738</u>
OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:		
Capital grants and gifts	68,153	89,379
State of Nebraska capital appropriations	18,740	18,412
Private gifts and bequests for permanent endowments	471	341
Net other revenues, expenses, gains, or losses	<u>87,364</u>	<u>108,132</u>
INCREASE IN NET ASSETS	221,360	226,870
NET ASSETS:		
Net assets, beginning of year	<u>2,307,512</u>	<u>2,080,642</u>
Net assets, end of year	<u>\$2,528,872</u>	<u>\$2,307,512</u>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

**UNIVERSITY OF NEBRASKA FOUNDATION**  
**(A Component Unit of the University of Nebraska)**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2011**  
**(with summarized financial information for the year ended June 30, 2010)**  
**(Thousands)**  
**(See Independent Auditors' Reports on Pages 1, 2, and 3)**

	2011			Total	2010 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted		
<b>REVENUES AND GAINS:</b>					
Gifts, bequests and life insurance proceeds	\$ 68	\$104,161	\$ 67,886	\$ 172,115	\$ 136,894
Investment income	22,894	7,147	-	30,041	34,938
Change in value of split-interest agreements	-	236	-	236	-
Realized gain (loss) on investments, net	6	48,952	-	48,958	(17,326)
Unrealized gain on investments, net	28,674	91,985	-	120,659	82,932
	51,642	252,481	67,886	372,009	237,438
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>136,989</u>	<u>(136,989)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenues and gains	<u>188,631</u>	<u>115,492</u>	<u>67,886</u>	<u>372,009</u>	<u>237,438</u>
<b>EXPENSES AND LOSSES:</b>					
Salaries and wages	10,983	-	-	10,983	10,089
Payroll taxes	752	-	-	752	692
Employee benefits	2,267	-	-	2,267	2,087
Postage	211	-	-	211	261
Office supplies and expense	155	-	-	155	205
Professional services	514	-	-	514	174
Travel and entertainment	825	-	-	825	742
Telephone	245	-	-	245	208
Insurance and bonds	109	-	-	109	99
Repair and maintenance	427	-	-	427	317
Equipment rental/purchase	36	-	-	36	30
Office rent	1,548	-	-	1,548	1,504
University Towers expense	32	-	-	32	28
Promotion expense	2,045	-	-	2,045	2,185
Auto expense	113	-	-	113	110
Dues and subscriptions	143	-	-	143	144
Alumni Associations	1,028	-	-	1,028	1,028
Miscellaneous expense	162	-	-	162	124
Recruiting and moving expense	17	-	-	17	29
Meetings and conferences	270	-	-	270	220
Investment expense	6,248	-	-	6,248	4,722
Academic support	30,355	-	-	30,355	30,291
Student assistance	23,570	-	-	23,570	18,025
Faculty assistance	5,069	-	-	5,069	4,907
Research	7,125	-	-	7,125	6,095
Museum, library, and fine arts	5,100	-	-	5,100	1,027
Campus and building improvements	57,877	-	-	57,877	45,848
Deferred compensation	34	-	-	34	35
Paid to beneficiaries	3,483	-	-	3,483	3,108
Bad debt and collection expense	7	-	-	7	8
Depreciation	1,348	-	-	1,348	1,830
Total expenses and losses	<u>162,098</u>	<u>-</u>	<u>-</u>	<u>162,098</u>	<u>136,172</u>
<b>INCREASE IN NET ASSETS</b>	26,535	115,492	67,886	209,913	101,266
<b>NET ASSETS at beginning of year</b>	<u>(12,203)</u>	<u>593,682</u>	<u>636,241</u>	<u>1,217,720</u>	<u>1,116,454</u>
<b>NET ASSETS at end of year</b>	<u>\$14,332</u>	<u>\$709,174</u>	<u>\$704,127</u>	<u>\$ 1,427,633</u>	<u>\$ 1,217,720</u>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2011 AND 2010 (Thousands)

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

	2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Grants and contracts	\$ 392,780	\$ 383,590
Tuition and fees	292,706	254,216
Sales and services of health care entities	195,546	169,732
Sales and services of auxiliary operations	142,230	133,832
Sales and services of educational activities	123,336	100,404
Sales and services of auxiliary segments	95,757	83,781
Student loans collected	5,446	5,242
Other receipts	29,925	15,701
Payments to employees	(1,092,364)	(1,038,723)
Payments to vendors	(553,595)	(490,663)
Scholarships paid to students	(69,835)	(58,702)
Student loans issued	(3,607)	(4,766)
Other payments	(260)	(179)
Net cash flows from operating activities	<u>(441,935)</u>	<u>(446,535)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
State of Nebraska non-capital appropriations	490,008	496,661
Federal grants	43,784	35,746
Gifts	75,689	57,964
Private gifts and bequests for endowment use	472	2,991
Direct lending receipts	235,660	110,680
Direct lending payments	<u>(235,660)</u>	<u>(110,680)</u>
Net cash flows from non-capital financing activities	<u>609,953</u>	<u>593,362</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	48,257	122,427
Capital grants and gifts	73,608	49,579
State of Nebraska capital appropriations	19,146	18,108
Purchases of capital assets	(177,519)	(262,993)
Principal paid on bond obligations	(43,285)	(60,735)
Interest paid on bond obligations	(31,441)	(24,558)
Defeasance of bond obligations	(17,909)	-
Payments made on lease obligations	(6,506)	(8,543)
Payment of bond financial expense	(100)	-
Net cash flows from capital and related financing activities	<u>(135,749)</u>	<u>(166,715)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments	490,330	426,827
Interest on investments	33,247	18,573
Distributions received from joint venture	6,000	6,000
Purchases of investments	<u>(503,188)</u>	<u>(397,351)</u>
Net cash flows from investing activities	<u>26,389</u>	<u>54,049</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>58,658</b>	<b>34,161</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>694,615</u></b>	<b><u>660,454</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 753,273</u></b>	<b><u>\$ 694,615</u></b>

See notes to financial statements.

(Continued)

# THE UNIVERSITY OF NEBRASKA

## STATEMENTS OF CASH FLOWS (Continued) FOR THE YEARS ENDED JUNE 30, 2011 AND 2010 (Thousands)

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

	2011	2010
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 473,429	\$ 390,844
Cash and cash equivalents - restricted (current)	127,353	106,174
Cash and cash equivalents held by trustee - restricted (current)	48,591	53,529
Cash and cash equivalents - restricted (non-current)	2,321	3,462
Cash and cash equivalents held by trustee - restricted (non-current)	<u>101,579</u>	<u>140,606</u>
Cash and cash equivalents, end of year	<u>\$ 753,273</u>	<u>\$ 694,615</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (539,162)	\$ (535,025)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	90,846	81,724
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	(19,135)	(5,588)
Loans to students	2,067	552
Other current assets	(2,586)	(1,780)
Accounts payable	5,513	15,209
Accrued salaries, wages, compensated absences, and post-retirement benefits	8,487	3,759
Deferred revenues and credits	12,091	(6,317)
Health and other insurance claims	<u>(56)</u>	<u>931</u>
Net cash flows from operating activities	<u>\$ (441,935)</u>	<u>\$ (446,535)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 681	\$ 91
Increase in fair value of investments	42,303	33,452
Purchase of capital assets through lease obligations	4,983	5,770

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

**UNIVERSITY OF NEBRASKA FOUNDATION**  
**(A Component Unit of the University of Nebraska)**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2011**  
**(with comparative information for the year ended June 30, 2010)**  
**(Thousands)**  
**(See Independent Auditors' Report on Pages 1, 2, and 3)**

	2011	2010
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 209,913	\$ 101,266
Adjustments to reconcile changes in net assets to net cash used in operating activities:		
Depreciation	1,348	1,830
Realized (gain) loss on investments, net	(48,959)	17,326
Unrealized gain on investments, net	(120,659)	(82,932)
Contribution to permanently restricted endowment funds	(67,886)	(59,918)
Real and personal property contributions received	(2,383)	(351)
(Increase) Decrease in:		
Pledges receivable	(8,668)	(35,933)
Other receivables	576	454
(Decrease) Increase in:		
Accounts payable and accrued liabilities	(779)	908
University of Nebraska benefits payable	1,067	494
Scholarships, research, fellowships, and professorships payable	7,845	(3,151)
Deferred annuities payable	(193)	910
Deposits held in custody for others	6,470	(16,535)
Deferred revenue	(70)	(60)
Net cash used in operating activities	<u>(22,378)</u>	<u>(75,692)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Purchase of temporary investments	(374,350)	-
Proceeds from sale and maturity of temporary investments	338,623	30,619
Net decrease (increase) in student loans	82	(154)
Purchase of investments	(221,408)	(11,134)
Proceeds from sale and maturity of investments	213,418	-
Purchase of property and equipment	(299)	(776)
Net cash (used in) provided by investing activities	<u>(43,934)</u>	<u>18,555</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contribution to permanently restricted endowment funds	63,404	59,919
Net cash provided by financing activities	<u>63,404</u>	<u>59,919</u>
<b>NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(2,908)</b>	<b>2,782</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>4,963</u></b>	<b><u>2,181</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 2,055</u></b>	<b><u>\$ 4,963</u></b>

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (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 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.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

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

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

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

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

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

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

Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed. The total interest expense incurred by the University during 2011 and 2010 was \$25,495 and \$19,368, respectively, which is net of \$2,189 and \$4,118 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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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 Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34.

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

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

***Scholarships and Fellowships*** – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2011 and 2010, Federal grants and contracts includes Pell grant awards amounting to \$45,527 and \$37,497, 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 \$235,660 and \$110,680 at June 30, 2011 and 2010, 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.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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*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 2010 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 \$2,357 (book balance of approximately \$1,948) at June 30, 2011, with approximately \$2,087 covered by Federal depository insurance. 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. Of the remaining bank balance at June 30, 2011 and 2010, approximately \$270 and \$22 was collateralized with securities held by the pledging financial institution, but not in the University's name, leaving no uninsured and uncollateralized bank balances for either year.

### C. INVESTMENTS

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

Investments as of June 30, 2011:

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

- (1) This amount includes \$2,112 of bonds which are callable in less than 1 year.  
(2) This amount includes \$2,633 of bonds which are callable in less than 1 year.  
(3) This amount includes \$1,533 of bonds which are callable in less than 4 years and \$110 of bonds which are callable in less than 6 years.  
(4) This amount includes \$320 of bonds which are callable in less than 1 year, \$842 callable in less than 8 years and \$2,334 callable in less than 14 years.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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.

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

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



# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

	<b>Concentration</b>	
	<b>2011</b>	<b>2010</b>
Federal National Mortgage Association	6%	6%
Federal Home Loan Bank	6%	8%
U.S. Treasuries	7%	7%

**Custodial Credit Risk** – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The University does not have a formal custodial credit risk policy. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University’s \$5.8 million investment in repurchase agreements in 2011 and 2010, \$6.3 million and \$6.4 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>2011</b>	<b>2010</b>
Australian Dollar	\$ 1,481	\$ 1,316
British Pound	824	1,095
Canadian Dollar	694	371
EMU Euro	3,639	3,484
South Korea Won	553	483
Malaysian Ringgit	607	571
Mexican Peso	527	192
New Zealand Dollar	549	449
Norwegian Krone	676	581
Poland Zloty	878	724
South African Rand	338	140
Swedish Krona	-	523
Totals	<u>\$ 10,766</u>	<u>\$ 9,929</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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 \$13,509 and \$10,061 at June 30, 2011 and 2010, respectively. In addition, the University established an allowance for doubtful collections of student loans of approximately \$1,406 and \$1,294 at June 30, 2011 and 2010, 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, 2011 and 2010 totaling \$27,765 and \$27,297, 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 2011 and 2010.

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. The payment due under the lease for 2012 is \$1,737.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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, 2011 and 2010, the University received approximately \$24,971 and \$24,700, respectively, of support in connection with the agreement.

### F. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2011 and 2010 is as follows:

	2011			Ending Balance
	Beginning Balance	Additions	Disposals	
Capital assets not being depreciated:				
Land	\$ 71,117	\$ 1,509	\$ (219)	\$ 72,407
Construction work in progress	<u>250,162</u>	<u>134,409</u>	<u>(228,592)</u>	<u>155,979</u>
Total capital assets not being depreciated	<u>321,279</u>	<u>135,918</u>	<u>(228,811)</u>	<u>228,386</u>
Capital assets, being depreciated:				
Land improvements	135,018	9,137	(342)	143,813
Leasehold improvements	13,209	-	-	13,209
Buildings	1,644,313	211,013	(21,741)	1,833,585
Equipment	<u>326,434</u>	<u>31,368</u>	<u>(17,267)</u>	<u>340,535</u>
Total capital assets, being depreciated	<u>2,118,974</u>	<u>251,518</u>	<u>(39,350)</u>	<u>2,331,142</u>
Less accumulated depreciation for:				
Land improvements	46,081	5,851	(340)	51,592
Leasehold improvements	2,965	441	-	3,406
Buildings	443,136	53,607	(20,844)	475,899
Equipment	<u>211,955</u>	<u>30,947</u>	<u>(15,039)</u>	<u>227,863</u>
Total accumulated depreciation other assets	<u>704,137</u>	<u>90,846</u>	<u>(36,223)</u>	<u>758,760</u>
Capital assets, net	<u>\$1,736,116</u>	<u>\$296,590</u>	<u>\$ (231,938)</u>	<u>\$1,800,768</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

	2010			Ending Balance
	Beginning Balance	Additions	Disposals	
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>

### G. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2011	<u>\$ 70,041</u>	<u>\$ 47,280</u>	<u>\$ (46,332)</u>	<u>\$ 70,989</u>	<u>\$ 53,657</u>
2010	<u>\$ 67,500</u>	<u>\$ 48,186</u>	<u>\$ (45,645)</u>	<u>\$ 70,041</u>	<u>\$ 52,480</u>

### H. BOND OBLIGATIONS PAYABLE

Bond obligations payable are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2011	<u>\$ 700,705</u>	<u>\$ 44,430</u>	<u>\$ (60,350)</u>	<u>\$ 684,785</u>	<u>\$ 44,540</u>
2010	<u>\$ 642,970</u>	<u>\$ 118,470</u>	<u>\$ (60,735)</u>	<u>\$ 700,705</u>	<u>\$ 42,600</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

Bond obligations payable at June 30, 2011 and 2010 consist of the following:

Obligations under the master trust indenture:	Interest Rate	Annual Installment	Principal Amount Outstanding	
			2011	2010
University of Nebraska-Lincoln:				
Student fees and facilities:				
Series 2002, revenue refunding	4.50 - 5.00%	\$1,085 - \$2,760	\$ 8,570	\$ 9,640
Series 2003A, revenue bonds	3.92 - 5.25%	460 - 1,595	24,235	24,680
Series 2003B, revenue bonds	3.80 - 5.00%	1,085 - 3,890	62,430	64,650
Series 2008A, revenue bonds	3.25 - 5.00%	1,250 - 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	10,680
Lincoln parking project:				
Series 2003, revenue refunding	3.60 - 4.50%	630 - 1,615	4,285	4,895
Series 2005, revenue refunding	3.75 - 4.50%	425 - 3,825	19,600	20,935
Series 2009A&B, revenue bonds	3.50 - 6.00%	695-1,110	11,560	11,560
University of Nebraska at Omaha:				
Student center Series 2003:				
Revenue refunding bonds	3.80 - 3.90%	575 - 1,180	1,755	2,310
Student HPER Project Series 2008:				
Revenue bonds	2.75 - 5.00%	870 - 2,700	42,075	42,920
Student housing Series 2003:				
Series 2003, revenue bonds	3.65 - 5.00%	365 - 945	13,130	13,480
Series 2007, revenue bonds	4.25 - 5.00%	580 - 2,395	28,160	28,715
Series 2010A, revenue bonds	1.25 - 4.83%	675 - 1,175	16,560	17,230
Series 2010B, revenue bonds	.90 - 5.00%	370 - 1,060	17,715	17,715
University of Nebraska Medical Center:				
Student housing revenue bonds				
Series 2003	3.55 - 5.00%	130 - 330	4,610	4,735
University of Nebraska at Kearney:				
Student fees and facilities:				
Series 2003 revenue refunding bonds	-	-	-	300
Series 2005	3.40 - 4.10%	345 - 1,080	4,235	4,570
Series 2006	3.60 - 5.00%	510 - 1,385	21,360	21,850
Total obligations under the master trust indenture			373,585	383,490
<b>Other University obligations:</b>				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding	4.05 - 5.00%	1,760 - 3,250	33,840	35,535
Total University obligations			407,425	419,025
<b>Obligations of blended entities:</b>				
University of Nebraska Facilities Corporation:				
Series 2011 bonds (Eye Institute)	2.00 - 4.59%	3,000 - 14,740	17,740	-
Series 2011 bonds (NCTA Education Center)	.85 - 5.50%	85 - 1,645	10,885	-
Series 2010 bonds (OPPD Exchange Project)	1.25 - 3.00%	1,535 - 1,540	9,230	9,230
Series 2009 bonds (LB605)	.55 - 4.66%	3,655 - 7,530	48,400	52,055
Series 2009 bonds (Health Professions Futures)	2.25 - 4.20%	700 - 18,235	19,835	26,035
Series 2007 bonds (Research Center)	5.00%	13,790	13,790	13,790
Series 2006 bonds (Sorrrell Center)	3.75 - 4.00%	1,700 - 13,140	12,225	25,365
Series 2006 bonds (LB605)	4.00 - 5.00%	6,910 - 11,550	93,700	100,610
Series 2004 (library storage project)	3.60 - 5.00%	125 - 565	2,735	2,860
Series 2003 (Alexander building project)	3.55 - 5.00%	115 - 205	2,045	2,160
Series 2002 bonds (Durham Center)	5.00%	9,550 - 21,215	30,765	30,765
Total University of Nebraska Facilities Corporation			261,350	262,870
Nebraska Utility Corporation (NUCorp):				
Series 2010 revenue bonds	1.00 - 5.00%	430 - 1,605	15,120	-
Series 2001 revenue bonds	4.55%	890	890	18,810
Total bond obligations payable			\$ 684,785	\$ 700,705

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

Annual maturities subject to mandatory redemption at June 30, 2011, are as follows:

	Total University		UNFC		NUCorp		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 13,900	\$ 18,653	\$ 29,750	\$10,867	\$ 890	\$ 833	\$ 44,540	\$ 30,353
2013	14,980	18,149	20,250	9,968	1,145	605	36,375	28,722
2014	15,505	17,584	37,320	8,883	1,220	593	54,045	27,060
2015	15,770	17,016	43,880	7,768	1,230	577	60,880	25,361
2016	16,990	16,395	21,830	5,787	1,250	537	40,070	22,719
2017-2021	87,845	71,014	101,620	12,420	6,725	1,716	196,190	85,150
2022-2026	84,595	50,995	5,730	988	3,550	179	93,875	52,162
2027-2031	69,665	31,748	475	215	-	-	70,140	31,963
2032-2036	54,335	16,011	495	70	-	-	54,830	16,081
2037-2041	33,840	3,244	-	-	-	-	33,840	3,244
Total	<u>\$407,425</u>	<u>\$260,809</u>	<u>\$261,350</u>	<u>\$56,966</u>	<u>\$16,010</u>	<u>\$ 5,040</u>	<u>\$684,785</u>	<u>\$322,815</u>

At June 30, 2011 and 2010, the trustees for these bond funds held cash and investments in the amount of approximately \$220,398 and \$275,386, 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, 2011, 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 Activities), (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.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

### ***University of Nebraska Facilities Corporation***

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

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

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

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

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

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

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

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

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

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

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

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

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

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

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

***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.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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.

**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 UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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.

Through the University of Nebraska Foundation, the UNMC obtained pledges approximating \$85,000 for payment of the costs of these projects, of which \$83,130 and \$80,552 in pledge receipts have been received through June 30, 2011 and 2010, respectively. 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.

### ***Nebraska Utility Corporation***

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

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

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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### *Bond Financing*

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 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.

### *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, 2011 and 2010, 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, 2011 and 2010, \$3,405 and \$3,218, 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>
2011	<u>\$ 6,586</u>	<u>\$ 4,983</u>	<u>\$ 6,506</u>	<u>\$ 5,063</u>	<u>\$ 1,621</u>
2010	<u>\$ 9,359</u>	<u>\$ 5,770</u>	<u>\$ 8,543</u>	<u>\$ 6,586</u>	<u>\$ 2,461</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

	Land	Buildings and Properties	Equipment	Total
2012	\$ 246	\$ 1,003	\$ 499	\$ 1,748
2013	246	322	191	759
2014	245	322	187	754
2015	245	322	50	617
2016	-	309	47	356
2017-2021	-	850	-	850
2022-2026	-	850	-	850
2027-2031	-	154	-	154
	<u>982</u>	<u>4,132</u>	<u>974</u>	<u>6,088</u>
Less interest and executory costs	<u>89</u>	<u>872</u>	<u>64</u>	<u>1,025</u>
	<u>\$ 893</u>	<u>\$ 3,260</u>	<u>\$ 910</u>	<u>\$ 5,063</u>

Capital assets held under capital lease obligations at June 30, 2011, are as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 5,443	\$ -	\$ 5,443
Buildings	9,007	1,832	7,175
Equipment	<u>2,018</u>	<u>1,051</u>	<u>967</u>
	<u>\$ 16,468</u>	<u>\$ 2,883</u>	<u>\$ 13,585</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, 2009	\$ 3,488	\$ 1,797	\$ 5,302	\$ 10,587
Incurred claims	1,993	682	108,884	111,559
Payments on claims	<u>(598)</u>	<u>(974)</u>	<u>(109,056)</u>	<u>(110,628)</u>
Claim reserve, June 30, 2010	4,883	1,505	5,130	11,518
Incurred claims	892	1,832	121,959	124,683
Payments on claims	<u>(869)</u>	<u>(1,880)</u>	<u>(119,291)</u>	<u>(122,040)</u>
Claim reserve, June 30, 2011	<u>\$ 4,906</u>	<u>\$ 1,457</u>	<u>\$ 7,798</u>	<u>\$ 14,161</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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, 2011 and 2010, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$128,377 and \$116,892, 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 2011 and 2010 was approximately \$833,364 and \$812,017, respectively, of which approximately \$639,114 and \$623,789 was covered by the plan. The University's contribution during 2011 and 2010 was approximately \$49,884, or 7.81%, and \$48,696, or 7.81%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$33,524, or 5.25%, and \$32,741, or 5.25%, of covered payroll, respectively.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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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 \$10,620 and \$10,444 for the years ended June 30, 2011 and 2010, 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 2011 and 2010 for the health insurance liability under current individual tenure buyout arrangements was \$712 and \$92, respectively. The expense incurred for 2011 and 2010 health insurance premium increases under all tenure buyout arrangements was \$57 and \$24, respectively. The total termination benefit obligation at June 30, 2011 and 2010 was \$1,166 and \$911, respectively.

### L. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of facilities that are estimated to cost approximately \$637,151. As of June 30, 2011, the approximate remaining costs to complete these facilities were \$316,414, which will be financed as follows:

Bond funds	\$ 164,651
Federal funds	20,711
University funds	29,385
State capital appropriations	2,358
Private gifts, grants, and contracts	<u>99,309</u>
	<u>\$ 316,414</u>

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

### **M. RELATED-PARTY TRANSACTIONS**

The University routinely has transactions with the Nebraska Medical Center (NMC). The members of the faculty at the University are also members of the medical staff of NMC, and in many other areas, the operations of the University and NMC are integrated and overlap. The University provides certain operational and support services, as well as certain direct financial support to NMC. For the fiscal years ended June 30, 2011 and 2010, NMC purchased approximately \$58,958 and \$53,006 of goods and services from the University.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

### N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2011:

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

For the year ended June 30, 2010:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
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>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

Pledges pertaining to these issues are disclosed in Note H.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

	<b>June 30,</b>	
	<b>2011</b>	<b>2010</b>
<b>Condensed Statements of Net Assets</b>		
Assets:		
Current assets	\$ 56,406	\$ 51,994
Non-current assets:		
Capital assets	395,955	377,851
Other non-current assets	69,406	112,596
Total assets	<u>521,767</u>	<u>542,441</u>
Liabilities:		
Current liabilities	28,861	48,337
Non-current liabilities	365,861	378,296
Total liabilities	<u>394,722</u>	<u>426,633</u>
Net assets:		
Invested in capital assets, net of related debt	24,069	13,972
Restricted:		
Expendable:		
Plant construction	8,330	13,487
Debt service	78,960	74,645
Unrestricted	<u>15,686</u>	<u>13,704</u>
Total net assets	<u>\$ 127,045</u>	<u>\$ 115,808</u>
	<b>Years Ended June 30,</b>	
	<b>2011</b>	<b>2010</b>
<b>Condensed Statements of Revenues, Expenses, and Changes in Net Assets</b>		
Operating revenues	\$ 107,194	\$ 93,997
Operating expenses:		
Depreciation	(13,006)	(8,684)
Other operating expenses	<u>(70,675)</u>	<u>(67,934)</u>
Operating income	23,513	17,379
Non-operating expense	<u>(12,276)</u>	<u>(7,081)</u>
Change in net assets	11,237	10,298
Net assets, beginning of year	<u>115,808</u>	<u>105,510</u>
Net assets, end of year	<u>\$ 127,045</u>	<u>\$ 115,808</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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	Years Ended June 30,	
	2011	2010
<b>Condensed Statements of Cash Flows</b>		
Net cash flows from operating activities	\$ 36,345	\$ 28,746
Net cash flows from capital and related financing activities	(74,803)	(44,934)
Net cash flows from investing activities	(7,205)	10,195
Net change in cash and cash equivalents	(45,663)	(5,993)
Cash and cash equivalents, beginning of year	131,728	137,721
Cash and cash equivalents, end of year	\$ 86,065	\$ 131,728

### P. SUBSEQUENT EVENTS

On November 16, 2011, the Board of Regents issued \$63,475 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2011. The proceeds will be used to pay the cost of construction of the new 18<sup>th</sup> & R Residence Halls (Cather/Pound Replacement Project). The Board also approved the expenditure of \$13,508 from Surplus Funds to augment a total project cost of approximately \$79,000.

The Board of Regents approved the issuance of not to exceed \$23,500 of University of Nebraska-Lincoln Student Recreation Facilities Revenue Bonds. The proceeds will be used to construct three projects comprised of (1) renovation of an existing recreation facility, (2) the construction of a new outdoor adventures center, and (3) the renovation of the Sapp Recreation facility. As of December 16, 2011, the bonds had not yet been issued.

The University of Nebraska has evaluated subsequent events from the balance sheet date through December 16, 2011, the date at which the financial statements were available to be issued.

### Q. UNIVERSITY OF NEBRASKA FOUNDATION

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

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation are primarily used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is therefore discretely presented with the University's financial statements. Based on the Foundation's audited financial statements as of June 30, 2011 and 2010, the Foundation's net assets (including unrealized gains) totaled \$1,427,633, and \$1,217,720 as of June 30, 2011 and 2010, respectively.

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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During the years ended June 30, 2011 and 2010, the Foundation contributed \$71 million and \$60 million, respectively, to the University for academic support, student assistance, faculty assistance, research, museums, and libraries. In addition, the Foundation provided capital gifts of \$58 million and \$46 million during 2011 and 2010, respectively, to the University. These contributions provided support for several projects, including the construction of the UNMC Health Professions Project and several UNL Athletics Capital Projects.

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

### R. COMPONENT UNIT DISCLOSURES

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

#### (1) Summary of Significant Accounting Policies

##### *(a) Nature of the Entity and Principles of Consolidation*

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

##### *(b) Basis of Accounting and Presentation*

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

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

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

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains or losses on investments and any other assets or liabilities are reported as increases

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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in unrestricted net assets unless their use is limited by donor stipulation or by laws. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

### *(c) Prior Year Information*

The consolidated financial statements include certain prior year information that has been summarized in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in accordance with U.S. generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2010, from which the summarized information was derived.

### *(d) Cash and Cash Equivalents*

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

The Foundation maintains cash balances and certificates of deposit at various financial institutions. Accounts at each institution are insured by the Federal Deposit Insurance Corporation 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.

### *(e) Contributions*

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

### *(f) Investments and Temporary Investments*

Most investments and temporary investments are reported at fair value. Investments in securities traded on a national securities exchange are valued at the latest quoted market prices. Investments in closely held stock and real estate are estimated based on independent appraisals and information provided by the respective companies. For debt securities, if quoted market prices are not

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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available, the fair values are estimated using pricing models, quoted prices of similar securities with similar characteristics, or discounted cash flows. For alternative investments in funds that do not have readily determinable fair values including private equity investments, hedge funds, real estate, and similar funds, the Foundation estimates fair value using net asset value per share or its equivalent as a practical expedient to estimated fair value.

Real estate held for others and the cash surrender value of insurance policies are recorded at amortized cost. They are reviewed for impairment on an annual basis.

Temporary investments comprise shorter-term investments used to maintain liquidity, mainly fixed income securities either explicitly or implicitly backed by the U.S. government and money market funds. Investments comprise a mix of equities, fixed income, and alternative investments, which have a longer-term focus for purposes of inventory for the environment (note 8).

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

### *(g) Property and Equipment*

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

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

### *(h) Deposits Held for Others*

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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### *(i) Fair Value of Financial Instruments*

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

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

The carrying value of all financial instruments approximates estimated fair value. Cash and cash equivalents, other receivables, accounts payable and accrued liabilities, University of Nebraska benefits payable, scholarships, research, fellowships and professorships payable, and deferred revenue approximate fair value due to their short-term nature. Investments, temporary investments, and deposits held in custody for others are stated at fair value. The carrying value of deferred annuities payable and pledges receivable approximates fair value since the inherent interest rates closely reflect current market rates.

### *(j) Income Taxes*

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Foundation recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Such tax positions, which are more than 50% likely of being realized, are measured at their highest value. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. During 2011 and 2010, management determined that there are no income tax positions requiring recognition in the consolidated financial statements.

### *(k) Use of Estimates*

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

### (2) Fair Value Measurements

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

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Foundation has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

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

The table below presents the balances of assets measured at June 30, 2011 at fair value on a recurring basis.

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments:				
Certificates of deposit, savings, and money funds	\$ 13,911	\$ -	\$ 13,911	\$ -
U.S. government securities and sovereign debt	7,113	-	7,113	-
State government securities	1,424	-	1,424	-
Local government securities	1,310	-	1,310	-
International bonds	34,025	-	34,025	-
Corporate bonds	13,320	13,320	-	-
Common stock	390,692	390,692	-	-
Mutual funds — Equity	72,679	72,679	-	-
Mutual funds — Fixed income	148,807	148,807	-	-
Real estate	5,770	-	-	5,770
Limited partnerships	550,121	-	535,521	14,600
Preferred stock	187	-	187	-
Temporary investments:				
U.S. Treasuries	281,191	281,191	-	-
Certificates of deposit	4,900	-	4,900	-
Total	<u>\$ 1,525,450</u>	<u>\$ 906,689</u>	<u>\$ 598,391</u>	<u>\$ 20,370</u>

Certain investments in limited partnerships classified in Levels 2 and 3 consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Because the net asset value reported by each fund is used as a practical expedient to

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

estimate the fair value of the Foundation's interest therein, its classification in Level 2 or 3 is based on the Foundation's ability to redeem its interest at or near the date of the consolidated statement of financial position. If the interest can be redeemed in the near term, the investment is classified in Level 2. The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

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

Balance, July 1, 2010	\$ 183,970
Transfers and reclassifications	(160,560)
Net realized gains	(116)
Net unrealized gains	2,117
Interest, dividends, and other income/losses	334
Investment management fees	(690)
Purchases	1,421
Distributions	(6,106)
Balance, June 30, 2011	<u>\$ 20,370</u>

### (3) Investments

Investments consist of the following at June 30, 2011:

	<u>Book value</u>	<u>Unrealized gain (loss)</u>	<u>Fair value</u>
Investments stated at fair value or estimated fair value:			
Certificates of deposit, savings, and money funds	\$ 13,911	\$ -	\$ 13,911
U.S. government securities and sovereign debt	6,590	523	7,113
State government securities	1,383	41	1,424
Local government securities	1,279	32	1,311
International bonds	32,951	1,074	34,025
Corporate bonds	12,492	828	13,320
Common stock	283,718	106,974	390,692
Mutual funds — Equity	79,019	(6,340)	72,679
Mutual funds — Fixed income	142,605	6,202	148,807
Real estate	7,518	(1,748)	5,770
Limited partnerships	516,576	33,545	550,121
Preferred stock	164	23	187
	<u>\$ 1,098,206</u>	<u>\$ 141,154</u>	<u>\$ 1,239,360</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

Investments stated at other than fair value:	
Real estate	\$ 47,516
Real estate mortgage and contracts	4,508
Other	4,154
Cash value of life insurance	4,699
Annuity contracts	208
	\$ 61,085
	\$ 61,085

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

	Fair value	Unfunded commitments	* Redemption frequency (if currently eligible)	Redemption notice period
Domestic equities	\$ 171,987	\$ -	m/q	1 – 90 days
International equities	183,104	-	m/q	1 – 90 days
Commodities	14,356	-	m/q	1 – 90 days
Fixed income	76,643	-	m/q	1 – 90 days
Private equity/venture capital	12,261	1,219	N/A	N/A
Real estate funds	11,107	6,020	N/A	N/A
Hedge funds:				
Domestic long/short	13,360	-	q/sa/a	90 – 360 days
Global long/short	18,788	-	q/sa/a	90 – 360 days
Multiple strategies	32,398	-	q/sa/a	90 – 360 days
Credit strategies	16,117	-	q/sa/a	90 – 360 days
	\$ 550,121	\$ 7,239		

\* m — monthly, q — quarterly, sa — semiannual, a — annual

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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### (4) Pledges Receivable

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

Gross amount due in:	
One year or less	\$ 49,634
One to five years	105,166
More than five years	<u>21,062</u>
	175,862
Less discount to present value	<u>20,070</u>
	155,792
Less allowance for doubtful accounts	<u>4,674</u>
	<u><u>\$ 151,118</u></u>

The discount will be recognized as contribution income in years 2012 through 2039.

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

### (5) Property and Equipment

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

Property	\$ 1,651
Leasehold improvements	3,157
Aircraft	4,177
Automobiles	290
Furniture, equipment, and software	<u>6,922</u>
	16,197
Less accumulated depreciation	<u>9,367</u>
Net property and equipment	<u><u>\$ 6,830</u></u>

### (6) Split-Interest Agreements

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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### (7) Net Assets

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

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

Temporarily restricted – charitable trusts and annuities	\$	31,201
Temporarily restricted – available for specific purposes		677,973
Permanently restricted – endowment		704,127
	\$	<u>1,413,301</u>

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

### (8) Endowments

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

The Foundation's endowment consists of approximately 4,400 individual funds established for a variety of purposes. The Foundation holds endowment funds for support of its programs and operations. As required by generally accepted accounting principles, net assets and the changes therein associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Foundation has interpreted NUPMIFA as requiring the preservation of the whole dollar value of the original gift as of the gift date of donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment, the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Interest, dividends, and net appreciation of the donor-restricted endowment funds are classified according to donor stipulations, if any. Absent any donor-imposed restrictions, interest, dividends, and net

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

appreciation of donor-restricted endowment funds are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by Foundation in a manner consistent with the standard of prudence prescribed by NUPMIFA. In accordance with NUPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

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

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

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total net endowment assets</u>
Donor-restricted endowment funds	\$ (17,449)	\$ 234,100	\$ 704,127	\$ 920,778

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

	<u>Unrestricted</u>	<u>Temporarily restricted</u>	<u>Permanently restricted</u>	<u>Total net endowment assets</u>
Endowment net assets, beginning of year	\$ (49,526)	\$ 184,867	\$ 636,241	\$ 771,582
Contributions	-	1,601	67,886	69,487
Investment income, net of expenses	-	6,501	-	6,501
Net appreciation	32,077	82,744	-	114,821
Amounts appropriated for expenditure	-	(41,613)	-	(41,613)
Endowment net assets, end of year	<u>\$ (17,449)</u>	<u>\$ 234,100</u>	<u>\$ 704,127</u>	<u>\$ 920,778</u>

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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

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

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

## **(9) Lease Commitments**

The Foundation entered into an amended lease agreement for rental of office space on the second and third floors in Lincoln, beginning September 1, 2007 and extending through August 31, 2017. The annual rental is \$577 through calendar year 2012, with a possible increase based on changes in the consumer price index for the period from January 1, 2013 through August 31, 2017. The Foundation had also entered into a contract for rental of office space in Omaha for 15 years beginning on November 1, 2008 with increases every 60 months. The annual rental is \$388 for the first 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, 2014 at a rental rate of \$3 per month with an increase to \$4 effective November 1, 2011. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2011 are as follows:

June 30, 2012	\$	1,008
June 30, 2013		1,008
June 30, 2014		1,029
June 30, 2015		1,010
June 30, 2016		996

# THE UNIVERSITY OF NEBRASKA

## NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2011 and 2010 (Thousands)

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### **(10) Retirement Plan**

The Foundation sponsors a retirement plan that covers employees of the Foundation and Tech Park with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF or Fidelity annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under 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 the year ended June 30, 2011 were \$720,432.

### **(11) Contingencies and Commitments**

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

### **(12) Subsequent Events**

In preparing the financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through September 27, 2011, the date the consolidated financial statements were available to be issued.

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2011

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>					
Agriculture Research Service		10.001	5836259745	\$ 16,435	\$ -
Agriculture Research Service		10.001	5854388335	909,622	-
Agriculture Research Service		10.001	5854400927	13,410	-
Agriculture Research Service		10.001	5854400928	99,559	-
Agriculture Research Service		10.001	5854401931	990	-
Agriculture Research Service		10.001	5854401942	51	-
Agriculture Research Service		10.001	5854406355	10,376	-
Agriculture Research Service		10.001	5854406356	10,500	-
Agriculture Research Service		10.001	5854407340	12,467	-
Agriculture Research Service		10.001	5854409911	81	-
Agriculture Research Service		10.001	5854409912	387	-
Agriculture Research Service		10.001	5854427298	52,050	17,212
Agriculture Research Service		10.001	5902069087	3,355	-
Agriculture Research Service		10.001	5912659099	25,404	-
Agriculture Research Service		10.001	58544009918	25,232	-
Agriculture Research Service		10.001	55-5440-0-318	4,890	-
Agriculture Research Service		10.001	58-1275-9-322	57,936	-
Agriculture Research Service		10.001	58-3611-1-727	1,079	-
Agriculture Research Service		10.001	58-3625-1-700	7,573	-
Agriculture Research Service		10.001	58-3625-8-662	8,045	-
Agriculture Research Service		10.001	58-5440-0-309	53,634	-
Agriculture Research Service		10.001	58-5440-0-313	18,344	-
Agriculture Research Service		10.001	58-5440-0-331	25,530	-
Agriculture Research Service		10.001	58-5440-7-334	21,391	-
Agriculture Research Service		10.001	58-5440-9-330	54,398	-
Agriculture Research Service		10.001	58-5442-8-234	35,941	11,169
Agriculture Research Service		10.001	58-6204-0-082	5,009	-
Agriculture Research Service		10.001	58-6205-9-030	20,167	-
Agriculture Research Service		10.001	58-6435-9-406	51,953	-
Agriculture Research Service		10.001	58-6645-1-031	16,440	-
Agriculture Research Service		10.001	58-6645-8-139	94,450	-
Agriculture Research Service		10.001	59-0206-1-122	2,769	-
Agriculture Research Service		10.001	59-0206-9-055	61,229	-
Agriculture Research Service		10.001	59-0790-6-072	12,022	-
Agriculture Research Service		10.001	59-0790-7-080	13,607	-
Agriculture Research Service		10.001	59-5440-0-302	53,367	29,579
Agriculture Research Service		10.001	59-5440-1-309	10,975	-
Agriculture Research Service		10.001	IPA Agmt	20,569	-
Plant and Animal Disease	Chadron State College	10.025	10-8100-1484-CA	11,204	-
Plant and Animal Disease	Animal and Plant Health Inspection Service	10.025	10-9419-0209-CA	1,760	-
Plant and Animal Disease		10.025	09-7488-0711(CA)	2,360	-
Plant and Animal Disease		10.025	09-9419-0065-CA	24,096	-
Plant and Animal Disease		10.025	10-7488-0711-CA	16,956	-
Wildlife Services		10.028	0974880485(CA)	120,431	-
Wildlife Services		10.028	1074880485(CA)	172,244	-
USDA Economics	Nebraska Department of Agriculture	10.125	18-05-138	50,224	-
Federal State Marketing Improvements	Nebraska Department of Agriculture	10.156	1801204	2,777	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.169	1813082	9,621	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.169	1813083	2,932	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-084	4,975	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-085	2,027	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	1813093	12,011	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-090	23,284	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-094	19,108	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-096	17,905	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-097	27,385	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-098	3,408	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-130	15,466	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-131	1,312	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-134	1,937	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-135	12,810	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	18-13-137	29,384	-
Special Agricultural Research Grants	Cornell University	10.200	613539314	44,356	-
Special Agricultural Research Grants	University of California Davis	10.200	200911201-NEBR2	6,158	-
Special Agricultural Research Grants	South Dakota State University	10.200	3TF033	67,686	-
Special Agricultural Research Grants	South Dakota State University	10.200	3TG081	46,845	19,547
Special Agricultural Research Grants	Cornell University	10.200	56563-8902	470	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Special Agricultural Research Grants	Cornell University	10.200	59497-9238	3,744	-
Special Agricultural Research Grants	Colorado State University	10.200	G-1474-13	6,435	-
Special Agricultural Research Grants	Montana State University	10.200	G161-11-W3317	10,110	-
Special Agricultural Research Grants	Kansas State University	10.200	S08095	5,179	-
Special Agricultural Research Grants	Kansas State University	10.200	S11053	3,102	-
Special Agricultural Research Grants	Cornell University	10.200		12,014	-
Special Agricultural Research Grants	Nebraska Corn Board	10.200		3,695	-
Special Agricultural Research Grants		10.200	2005-38640-15660	456	(187)
Special Agricultural Research Grants		10.200	2008-34103-18940	76,257	-
Special Agricultural Research Grants		10.200	2008-34328-19146	36,972	37,779
Special Agricultural Research Grants		10.200	2008-34345-19220	109,474	-
Special Agricultural Research Grants		10.200	2008-34352-19287	1,826	-
Special Agricultural Research Grants		10.200	2008-34627-19088	83,105	-
Special Agricultural Research Grants		10.200	2009-34328-19932	166,012	90,329
Special Agricultural Research Grants		10.200	2009-34345-19858	401,044	-
Special Agricultural Research Grants		10.200	2009-34352-19745	57,571	-
Special Agricultural Research Grants		10.200	2009-34627-19777	30,419	-
Special Agricultural Research Grants		10.200	2010-34345-21186	70,679	-
Cooperative Forestry Research		10.202	32100-06031	147,012	-
Cooperative Forestry Research		10.202	CRHR06031	66,050	-
Hatch Act Payments to Agriculture		10.203	31100-06031	363,526	-
Hatch Act Payments to Agriculture		10.203	31200-06031	540,425	-
Hatch Act Payments to Agriculture		10.203	CRAH06031	47,787	-
Hatch Act Payments to Agriculture		10.203	CRHR06031	949,795	-
Hatch Act Payments to Agriculture		10.203	CRMS06031	83,876	-
Hatch Act Payments to Agriculture		10.203	FORMULA FUNDS	2,360,523	-
Competitive Research Grants	University of New Hampshire	10.206	08-017	3,748	-
Competitive Research Grants	North Carolina State University	10.206	10-0396	4,896	-
Competitive Research Grants	Pennsylvania State University	10.206	3949-UN-USDA-8710	1,049	-
Competitive Research Grants	Colorado State University	10.206	G-1407-1	45,019	-
Competitive Research Grants	Kansas State University	10.206	S09189	69,275	-
Competitive Research Grants		10.206	20063520017138	796	-
Competitive Research Grants		10.206	20073520018298	82,851	-
Competitive Research Grants	US Department of Agriculture	10.206	2006-35203-17249	38,542	-
Competitive Research Grants		10.206	2006-35318-17376	86,270	-
Competitive Research Grants		10.206	2006-35320-17213	29,420	-
Competitive Research Grants		10.206	2007-35102-18234	35,060	-
Competitive Research Grants		10.206	2007-35300-18304	7,813	-
Competitive Research Grants		10.206	2007-35319-18336	64,115	-
Competitive Research Grants		10.206	2007-55100-17788	31,833	-
Competitive Research Grants		10.206	2007-55618-18143	120,642	66,208
Competitive Research Grants		10.206	2008-35201-04546	10,269	-
Competitive Research Grants		10.206	2008-35204-04530	63,389	-
Competitive Research Grants		10.206	2008-35204-04561	104,700	-
Competitive Research Grants		10.206	2009-35503-05175	137,061	-
Animal Health and Disease		10.207	36100-06031	23,342	-
Graduate Fellowships	Montana State University	10.210		3,227	-
Graduate Fellowships		10.210	2005-38420-15843	1,833	-
Biotechnology Risk Assessment		10.219	20053352216396	8,654	-
Biotechnology Risk Assessment		10.219	2006-33522-17394	68,885	44,739
Biotechnology Risk Assessment		10.219	2010-33522-21658	46,930	-
Biotechnology Risk Assessment		10.219	2010-33522-21673	6,857	4,713
Biotechnology Risk Assessment		10.219	59-3622-7-604	8,883	-
Institutional Research Program	Nebraska Indian Commission	10.227		10,036	-
Agriculture and Rural Economics		10.250	58300080046	30	-
Agriculture and Rural Economics		10.250	58-6000-9-0065	14,992	-
Integrated Programs	Texas Womens University	10.303	2010-045-1	3,927	-
Integrated Programs	Oklahoma State University	10.303	AB-5-67490-UNL	20,161	-
Integrated Programs		10.303	2006-51110-03664	69,119	-
Integrated Programs		10.303	2006-51130-03653	24,945	1,344
Integrated Programs		10.303	2006-51130-03708	59,943	-
Integrated Programs		10.303	2008-51110-04340	129,506	4,372
Integrated Programs		10.303	2010-51110-21143	1,577	-
Homeland Security Agricultural		10.304	2006-37620-17521	27,049	-
Homeland Security Agricultural		10.304	2009-37620-05622	51,307	-
Organic Agricultural Research and Extension		10.307	20055130002374	64,424	-
Organic Agricultural Research and Extension		10.307	2007-51300-03785	275,943	-
Organic Agricultural Research and Extension		10.307	2009-51300-05541	35,070	-
Organic Agricultural Research and Extension		10.307	2009-51300-05603	342,351	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Agriculture and Food Research Initiative	University of California Davis	10.310	201015718-09	46,969	-
Agriculture and Food Research Initiative	Virginia Polytechnic Institute	10.310	422183-19214	81	-
Agriculture and Food Research Initiative	Purdue University	10.310	8000041933-AG	4,180	-
Agriculture and Food Research Initiative	North Dakota State University	10.310	FAR-0015525-1	29,081	-
Agriculture and Food Research Initiative	University of Nevada Reno	10.310	UNR 10-61	451	-
Agriculture and Food Research Initiative		10.310	2009-65119-05674	195,092	-
Agriculture and Food Research Initiative		10.310	2009-65119-05753	128,345	-
Agriculture and Food Research Initiative		10.310	2009-65300-05702	118,324	-
Agriculture and Food Research Initiative		10.310	2010-65505-20622	92,273	-
Agriculture and Food Research Initiative		10.310	2010-65505-20622	79,144	79,144
Agriculture and Food Research Initiative		10.310	2010-65505-20622	1,072	80,216
Agriculture and Food Research Initiative		10.310	2010-85605-20546	138,769	23,112
Agriculture and Food Research Initiative		10.310	2011-67004-20029	7,102	-
Agriculture and Food Research Initiative		10.310	2011-67005-30060	130,847	-
Agriculture and Food Research Initiative	US Department of Agriculture	10.310	2011-67015-20076	26,974	-
Agriculture and Food Research Initiative		10.310	2011-67017-20080	56,682	-
Agriculture and Food Research Initiative		10.310	2011-67019-20052	38,885	-
Crop Insurance		10.450	05IE08310254	241,255	7,795
Develop Non-Insurance Risk Management		10.456	05IE08310208	162,077	74,748
Develop Non-Insurance Risk Management		10.456	06IE08310065-P	108,775	-
Develop Non-Insurance Risk Management		10.456	09IE08310035	67,618	12,193
Cooperative Forestry Assistance	Kansas State University	10.664	S11016	19,394	-
Forestry Land Enhancement Program		10.677	10JV11330152045	865	-
NRCS Soil Survey		10.903	68748210506	25,732	-
NRCS Soil Survey		10.903	68748210521	7,213	-
Environmental Quality Incentive Program	Nebraska Corn Board	10.912		3,669	-
Environmental Quality Incentive Program		10.912	NRCS 65-6526-6-284	10,857	-
International Technical Agriculture		10.960	58-3148-0-173	36,095	14,010
International Cooperation		10.961	58-3148-9-196	1,513	-
International Training Foreign Participant		10.962	58-3148-7-243	19,541	-
10 Agency Total				12,254,071	
<b>11 Department of Commerce:</b>					
Climate and Global Change		11.431	NA06OAR4310087	98,800	-
Climate and Global Change		11.431	NA07OAR4310376	22,504	10,787
Climate and Global Change		11.431	NA07OAR4310464	191,102	7,216
Climate and Global Change		11.431	NA08OAR4310677	22,666	-
Climate and Global Change		11.431	NA08OAR4310696	21,269	21,269
Climate and Global Change		11.431	NA09OAR4310179	6,501	-
Climate and Global Change		11.431	NA09OAR4310188	68,158	-
Climate and Global Change		11.431	NA10OAR4310111	77,118	18,392
Congressional Identified Awards and Programs		11.469	NA09SEC4690009	148,582	7,541
Educational Partnership Programs	Florida A & M University	11.481	000953;C-2545	17,540	-
Educational Partnership Programs	Florida A & M University	11.481	000953;C-2885	20,425	-
Measurement Engineering Research Standard	Nanoelectronics Research	11.609	2010-NE-1462H	81,661	-
Measurement Engineering Research Standard	Caisson Laboratory	11.609	70NANB7H7022	133	-
11 Agency Total				776,459	
<b>12 Department of Defense:</b>					
Department of Defense	MITRE Corporation	12	1-83547	14,184	-
Department of Defense	Stanford University	12	27118860-46215-A	78,239	-
Department of Defense	Technical Support, Inc.	12	FA 865-10-m-1880-1	39,612	-
Department of Defense		12	FA8601-11-P-0205	7,407	-
Department of Defense		12	FA8650-07C5911	158,798	-
Department of Defense		12	HDTRA1-10-C-0055	1,773,645	-
Department of Defense		12	HDTRA1-11-C-0001	257,532	12,639
Department of Defense	Nebraska Military Department	12	NIS 41062 04	15,232	-
Department of Defense	TKC Global Solutions	12	S35000004	182,492	-
Department of Defense		12	W81XWH-07-1-0218	46,628	-
Department of Defense		12	W91243-07-M-0089	115,020	67,500
Department of Defense		12	W912HQ-10-C-0040	160,940	48,213
Department of Defense	Nebraska Military Department	12		11,860	-
Department of Defense	Nebraska Military Department	12		6,344	-
Department of Defense	Nebraska Military Department	12		37,961	-
Flood Control Projects		12.106	DACW4599P0513	1,461	-
Collaborative Research and Development	University of New Mexico	12.114	79814287K1 0103D0009	409	-
Collaborative Research and Development		12.114	HDTRA10710008	183,673	9,969
ONR Basic Applied Research		12.300	N000140510432	514,856	335,983
ONR Basic Applied Research		12.300	N00014-09-1-0620	11,174	-
ONR Basic Applied Research		12.300	N00014-09-1-0943	1,212,823	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ONR Basic Applied Research		12.300	N00014-091-1174	325,235	-
ONR Basic Applied Research		12.300	N00014-10-1-0770	265,257	-
ONR Basic Applied Research		12.300	N00014-10-1-0846	71,327	-
ONR Basic Applied Research		12.300	N00014-11-1-0262	26,402	-
ONR Basic Applied Research		12.300	N00014-11-1-0499	7,732	-
Basic Scientific Research	North Carolina State University	12.351	2009064601 HDTRA1090	68,378	-
Basic Scientific Research	University of New Mexico	12.351	79817287K1 DTRA0103D	121,598	-
Basic Scientific Research	University of North Texas	12.351	GN00024361	135,804	-
Basic Scientific Research		12.351	HDTRA1-10-1-0098	45,758	-
Army Medical Research	University of Mississippi	12.420	08-04-072	44,732	-
Army Medical Research	University of Mississippi	12.420	11-01-043	52,102	-
Army Medical Research	University of Montana	12.420	PG11-24825-01	83,644	-
Army Medical Research	DynPort Vaccine Company	12.420	S1008590	12,483	-
Army Medical Research		12.420	W81 XWH-10-1-0175	126,252	11,288
Army Medical Research		12.420	W81 XWH-10-1-0740	215,382	-
Army Medical Research		12.420	W81XWH-05-1-0527	92,213	59,410
Army Medical Research	Creighton University	12.420	W81XWH-07-1-0201	16,970	-
Army Medical Research		12.420	W81XWH-07-1-0351	150,897	-
Army Medical Research		12.420	W81XWH-07-2-0034	4,906	-
Army Medical Research		12.420	W81XWH-08-1-0459	98,937	-
Army Medical Research		12.420	W81XWH-08-1-0474	165,274	-
Army Medical Research		12.420	W81XWH-08-1-0541	133,560	-
Army Medical Research		12.420	W81XWH-08-1-0789	28,642	-
Army Medical Research		12.420	W81XWH-08-2-0043	26,321	-
Army Medical Research		12.420	W81XWH-09-1-0155	154,544	-
Army Medical Research		12.420	W81XWH-09-1-0386	916,241	382,370
Army Medical Research		12.420	W81XWH-09-1-0454	799,107	267,282
Army Medical Research		12.420	W81XWH-09-1-0510	3,041	-
Army Medical Research		12.420	W81XWH0910745	427,351	84,292
Army Medical Research		12.420	W81XWH-09-2-0185	1,162,068	677,879
Army Medical Research		12.420	W81XWH-1010271	54,158	3,267
Army Medical Research		12.420	W81XWH-10-1-0401	71,442	-
Army Medical Research		12.420	W81XWH-1010703	416,207	59,376
Army Medical Research	Iowa State University	12.420	W81XWH-10-1-0806	97,300	-
Army Medical Research		12.420	W81XWH-10-1-0934	2,339,836	2,333,336
Army Medical Research		12.420	W81XWH-11-1-0020	16,067	-
Army Medical Research		12.420	W81XWH-11-1-0021	15,146	-
Army Medical Research		12.420	W81XWH-11-1-0022	14,248	-
Army Medical Research		12.420	W81XWH-11-1-0166	145,877	-
Army Medical Research		12.420	W81XWH-11-1-0167	20,107	-
Army Medical Research		12.420	W81XWH-11-1-0171	23,577	-
Army Medical Research		12.420	W9113M-0710004	494,131	-
ARO Basic Scientific Research	J.A. Wollam Company	12.431	20081	32	-
ARO Basic Scientific Research	University of Central Florida	12.431	104226	170,854	-
ARO Basic Scientific Research	Radiation Monitoring Devices, Inc.	12.431	C10-17	12,783	-
ARO Basic Scientific Research	University of North Texas	12.431	GF2623-1	31,215	-
ARO Basic Scientific Research	Northwestern University	12.431	SP0005442-PROJ000189	222,237	-
ARO Basic Scientific Research		12.431	W911NF0710307	97,622	-
ARO Basic Scientific Research		12.431	W911NF-08-1-0190	109,389	-
ARO Basic Scientific Research		12.431	W911NF0810207	45,942	-
ARO Basic Scientific Research		12.431	W911NF0810311	75,779	-
ARO Basic Scientific Research		12.431	W911NF-09-1-0164	580,295	-
ARO Basic Scientific Research		12.431	W911NF-10-1-0431	81,683	-
ARO Basic Scientific Research		12.431	W911NF-11-1-0033	528,073	4,514
ARO Basic Scientific Research	National Storage Industry	12.431		12,662	-
Air Force Office of Scientific Research	University of Tennessee	12.500	A11-0264-S008 Task 1	69,783	-
Basic Applied Research		12.630	FA9550-04-1-0232	87,923	-
Basic Applied Research		12.630	FA9550-07-1-0539	8,765	-
Basic Applied Research		12.630	FA9550-08-1-0263	956,047	-
Basic Applied Research		12.630	FA9550-08-1-0393	98,513	-
Basic Applied Research		12.630	HM1582-09-1-0031	570,833	209,013
Basic Applied Research	Battelle	12.630	TCN 09201	39,139	-
Basic Applied Research		12.630	W911NF-08-1-0483	668,938	1,631
Basic Applied Research		12.630	W911NF0920039	545,547	-
Basic Applied Research		12.630	W911NF-10-2-0099	186,568	-
Basic Applied Research		12.630	W911SD07P0457	15,229	-
Donations/Loans of Obsolete DOD Property	Office of Naval Research	12.700	W911QY-10-C-0178	585,976	-
Air Force Defense Research Science		12.800	FA9550-07-1-0300	18,301	-
Air Force Defense Research Science		12.800	FA9550-07-1-0499	392,053	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Air Force Defense Research Science		12.800	FA95500710521	100,784	-
Air Force Defense Research Science		12.800	FA95500810232	951,093	-
Air Force Defense Research Science		12.800	FA95500910009	435,942	-
Air Force Defense Research Science		12.800	FA95500910129	92,254	-
Air Force Defense Research Science		12.800	FA95500910687	170,139	-
Air Force Defense Research Science		12.800	FA9550-10-1-0341	313,261	-
Air Force Defense Research Science		12.800	FA95501010406	717,360	-
NSA Mathematical Sciences Research		12.901	H98230-10-1-0230	18,000	-
NSA Mathematical Sciences Research		12.901	H98230-11-1-0139	13,004	-
NSA Mathematical Sciences Research		12.901	H98230-11-1-0156	10,425	-
12 Agency Total				23,354,987	
<b>14 Department of Housing and Urban Development:</b>					
Economic Development Block Grant		14.246	B06SPNE0632	11,222	-
Economic Development Initiative		14.251	B08SPNE0654	325,674	-
14 Agency Total				336,896	
<b>15 Department of Interior:</b>					
Department of Interior	National Park Service	15	H600060100/001	12,200	-
Department of Interior		15	J1404094676	6,827	6,533
Department of Interior		15	J6067090011	2,851	-
Department of Interior		15	J6514100023	336	-
Department of Interior		15	P11PX01636	654	-
Department of Interior	University of Alaska at Fairbanks	15	UAF 100048	45,059	-
Department of Interior	Nebraska Game and Parks Commission	15		50,793	-
Department of Interior	Nebraska Game and Parks Commission	15		56,765	-
Department of Interior	Nebraska Game and Parks Commission	15		13,778	-
Department of Interior	Nebraska Game and Parks Commission	15		16,840	-
Cultural Resources Development		15.511	R10AC60044	59,522	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	F-160-R	125,881	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		96,136	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		33,116	33,116
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		164,887	164,887
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		35,844	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		34,933	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		15,684	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		124,758	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		15,862	15,862
Fish and Wildlife Management		15.608	601819G306 0001 ES11	13,054	-
Wildlife Restoration	Nebraska Game and Parks Commission	15.611	143403HQURU1586	63,113	-
Endangered Species Fund		15.615	601817P667	346	-
Endangered Species Fund		15.615	601818J423 11300000	26,915	-
Endangered Species Fund		15.615	601818J424	16,216	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615	E-7-1	46,670	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		4,340	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		22,340	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		109,427	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		8,572	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	143403HQURU1586	124,807	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	SC002	1,723	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	T211R	12,981	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	T2-8-R-1, AM#0	10,257	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	T2-9-R-1, AM#0	16,581	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-72-R	27,333	-
Wildlife Grants	Nebraska Game and Parks Commission	15.634		5,245	-
State Water Resources Research		15.805	06HQGR0097	101,129	-
State Water Resources Research		15.805	07HQAG0004	34,043	-
State Water Resources Research		15.805	G11AP20091	13,472	-
State Water Resources Research	Army Corps of Engineers	15.805	W912HZ-08-2-0004	267	-
Geological Survey	AmericaView	15.808	AV08-NE01	14,694	-
Geological Survey		15.808	G10AC00377	24,472	-
State Map		15.810	G09AC00172	44,474	11,755
State Map		15.810	G10AC00283	46,868	11,058
Research Units Program		15.812	03HQURU1586	41,042	-
Research Units Program		15.812	143403HQURU1586	32,523	-
Research Units Program		15.812	G09AC00098	148,567	-
Research Units Program		15.812	G09AC00114	11,425	-
Research Units Program		15.812	G09AC00347	121,073	23,207
Research Units Program		15.812	G10AC00065	59,736	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Research Units Program		15.812	G10AC00553	22,778	-
Research Units Program		15.812	G10AC00554	23,497	-
Historic Preservation	Nebraska State Historical Society	15.904	31-10-024	29,052	-
NPS Technical Preservation		15.915	GA225509031	3,092	-
NPS Technical Preservation		15.915	H1530050016	4,054	-
15 Agency Total				2,198,904	
<b>16 Department of Justice:</b>					
Department of Justice		16	USCA-NE10-C-0003	24,029	-
Department of Justice		16	USCA-NE11-C-0001	8,675	-
Sex Offender Management	Nebraska Department of Corrections	16.203	47459-04	12,067	-
Juvenile Accountability Block Grants	Nebr Comm Law Enforce Criminal Justice	16.523	09-JA-600	12,844	-
Juvenile Justice and Delinquency Prevention	Nebr Comm Law Enforce Criminal Justice	16.540	08-JJ-09	1,629	-
Juvenile Justice and Delinquency Prevention	Nebr Comm Law Enforce Criminal Justice	16.540	09JJ0025	75,000	-
Justice Research and Development		16.560	2009DNBXX199	83,988	-
Justice Research and Development		16.560	2010-DE-BX-K001	136,680	-
Justice Research and Development		16.560	2010-DN-BX-K231	61,998	-
Drug Court Discretionary Grant	Nebraska Office of Courts	16.585	2009-DC-BX-0113	123,699	-
Drug Court Discretionary Grant	Douglas County Department of Corrections	16.585		22,923	-
Project Safe Neighborhoods	Nebr Comm Law Enforce Criminal Justice	16.609	09-SN-8902	82	-
Project Safe Neighborhoods		16.609	2008-IJ-CX-0022	29,258	-
Public Safety and Community		16.710	2009CKWX0221	268,017	-
Criminal and Juvenile Justice	Nebr. Dept. of Health and Human Services	16.745		2,513	-
ARRA Recovery Justice Assistance Grants	Lancaster County	16.803	09DX9026	8,864	-
16 Agency Total				872,266	
<b>17 Department of Labor:</b>					
ARRA Worker Training and Placement	Nebraska Department of Labor	17.275	023-0014-2010	111,160	-
<b>19 Department of State:</b>					
Department of State		19	2005H325400000	10,219	-
International Education Training & Research	University of Delaware	19.430	22282 SLMAQM08GR043	2,814	-
19 Agency Total				13,033	
<b>20 Department of Transportation:</b>					
Highway Research and Development Program	Nebraska Department of Roads	20.200	ITS-STWD(66)	42,248	-
Highway Planning and Construction	Modjeski and Masters	20.205	2776	25,756	-
Highway Planning and Construction	Genex Systems LLC	20.205	ALTD1-4-090125	5,665	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPS-STWD-78 SUPPL #2	70,188	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPU-STWD (94)	62,263	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	IBRC-STWD(82)	194,476	-
Highway Planning and Construction	National Academy of Sciences	20.205	NCHRP-148	36,542	-
Highway Planning and Construction	Modjeski and Masters	20.205	PN2865	24,940	-
Highway Planning and Construction	Texas A & M University	20.205	S070071	131,791	-
Highway Planning and Construction	National Academy of Sciences	20.205	SHRP R-19A	386,327	180,070
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(05) P576	18,225	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P581	3,646	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P582	1,743	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P584	15,167	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P587	14,736	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P328	954	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P329	265	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P331	1,509	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P332	60,014	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P333	13,409	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(10) P335	35,379	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M300	39,742	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M302	32,917	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M303	44,813	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M304	51,800	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M305	70,178	4,035
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M306	41,666	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(11) M307	58,487	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(501)	11,671	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	55,916	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #37	28,863	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #47	9,286	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #49	31	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	50,271	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P318	15,201	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P321	89,864	-

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

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	SPR-P1 (09) P322	3,552	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P323	56,282	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P325	97,530	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P596	5,906	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P599	1,244	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P311	112,225	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P317	45,712	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08)P314	2,742	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(11)M310 SJ10	45,563	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P563	6,706	-
Highway Planning and Construction	GKY & Associates	20.205	TASK ORDER 32	33	-
Highway Planning and Construction	GKY & Associates	20.205	TASK ORDER 33	10,270	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) SUPP #26	48,969	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #1	110,838	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #13	33,795	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #14	54,308	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #15	4,049	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #16	18,450	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #17	27,780	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #18	7,697	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #19	1,250	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #2	15,426	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #20	51,320	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #21	13,764	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #22	52,012	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #23	6,251	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #24	8,202	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #28	33,769	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #29	12,007	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #3	31,904	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #30	31,768	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #31	11,892	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #32	723	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #33	67,468	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #34	443	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #35	79,583	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #38	1,980	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #39	34,711	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #5	14,459	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #6	9,545	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	VL 0911 52236	125,468	-
Highway Planning and Construction	Bridgetech Inc.	20.205		4,480	-
Highway Planning and Construction	Bridgetech Inc.	20.205		44,432	-
Highway Planning and Construction		20.205	DTFH61-10-H-00003	239,450	-
Highway Planning and Construction		20.205	DTFH68-07-E-00010	79,484	-
Highway Planning and Construction		20.205	DTFH68-09-E-00120	9,499	-
Highway Planning and Construction		20.205	DTRT07-G-0007	2,252,753	976,339
Railroad Research and Development		20.313	DTRFR53-05-G-00317	8,500	-
Railroad Research and Development		20.313	FR-RRD-0003-10-01-00	219,495	-
Railroad Development		20.314	DTRFR53-04-G-00011	421,039	-
Railroad Development		20.314	DTRFR53-06-G-00010	322	-
Railroad Development		20.314	FR-RRD-0011-10-01-00	135,133	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-P1(11)M301	29,626	-
Safety Incentives	Nebraska Department of Motor Vehicles	20.605	2421001	46,656	-
Pipeline and Hazardous Materials	Nebraska Military Department	20.703		78,451	-
20 Agency Total				6,612,865	
<b>27 Federal Civil Service:</b>					
IPA Mobility Program	Veterans Admin Medical Center - Omaha	27.011	5U.S.C. 3371-3376	8,147	-
IPA Mobility Program		27.011	NIH Shunpu Zhang IPA	138,120	-
27 Agency Total				146,267	
<b>43 National Aeronautics and Space Administration:</b>					
National Aeronautics & Space Administration		43	NNG06GG17G	11,500	-
National Aeronautics & Space Administration		43	NNX07AL56A00	85,632	-
National Aeronautics & Space Administration		43	NNX08AE73A00	198,361	175,004
National Aeronautics & Space Administration		43	NNX08AI75G	126,271	-
National Aeronautics & Space Administration		43	NNX08AQ86G	109,418	-
National Aeronautics & Space Administration		43	NNX08AV20A00	286,348	270,765

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
National Aeronautics & Space Administration		43	NNX09AI80G	27,459	-
National Aeronautics & Space Administration		43	NNX09AO71A00	139,251	122,740
National Aeronautics & Space Administration		43	NNX09AQ08A00	109,488	92,911
National Aeronautics & Space Administration		43	NNX10AG60G	70,118	23,047
National Aeronautics & Space Administration		43	NNX10AJ26G	209,236	21,178
National Aeronautics & Space Administration		43	NNX10AT32G	2,044	-
National Aeronautics & Space Administration		43	NNX10AU05G	31,135	-
National Aeronautics & Space Administration		43	NNX10AU22G	56,340	-
National Aeronautics & Space Administration		43	NNX11AB74G	16,294	-
National Aeronautics & Space Administration		43	NNX11AB74G	11,500	11,500
Aerospace Education Services		43.001	NNX09AL92G	105,221	14,900
Technology Utilization	University of New Orleans	43.002	51	59,797	-
Technology Utilization	Rutgers, The State University of New Jersey	43.002	3506	41,154	-
Technology Utilization		43.002	NNJ09HC67P	10,660	-
Technology Utilization		43.002	NNX08AL54G	3,304	-
Technology Utilization		43.002	NNX08AY71GT	140,066	-
Technology Utilization	Verdasee Solutions	43.002		203	-
43 Agency Total				<u>1,850,800</u>	
<b>45 National Endowment Arts and Humanities:</b>					
Fellowships and Stipends		45.160	FA5535010	46,200	-
Promotion of the Humanities		45.161	RQ5033808	98,798	40,866
Promotion of the Humanities		45.161	RZ5118310	67,276	-
Humanities - Professional Development		45.163	FS5021509	19,131	-
Promotion of the Humanities		45.169	HD5044008	11,061	5,835
Promotion of the Humanities		45.169	HD5098410	38,449	-
Promotion of the Humanities		45.169	HJ5002810	93,386	-
Institute of Museum Services	Schlitz Audubon Nature Center	45.301	54549	<u>16,858</u>	-
45 Agency Total				391,159	
<b>47 National Science Foundation:</b>					
Engineering	Ceenbot Inc.	47.041	2010-1	3,226	-
Engineering	Texas Tech University	47.041	21P120-01	42,033	-
Engineering	The State University of New York	47.041	R679317 1036171	8,063	-
Engineering		47.041	600675	95,247	-
Engineering		47.041	600733	89	89
Engineering		47.041	644618	90,633	-
Engineering		47.041	652905	199,445	-
Engineering		47.041	709333	172,693	53,548
Engineering		47.041	725881	74,084	5,682
Engineering		47.041	728294	5,946	-
Engineering		47.041	758199	80,256	-
Engineering		47.041	801736	73,010	-
Engineering		47.041	825905	85,707	-
Engineering		47.041	846329	79,014	-
Engineering		47.041	852729	162	-
Engineering		47.041	901218	53,392	-
Engineering		47.041	926880	25,198	-
Engineering		47.041	928873	115,308	-
Engineering		47.041	944479	4,609	-
Engineering		47.041	954938	22,360	-
Engineering		47.041	966850	50,337	-
Engineering		47.041	1037684	25,120	-
Engineering		47.041	1050685	34,583	-
Engineering		47.041	1058522	112,486	-
Engineering		47.041	1067910	101,488	-
Engineering		47.041	'0852192	29,025	-
Engineering		47.041	CBET-0966858	64,449	-
Mathematical and Physical Science	University of Wisconsin Madison	47.049	022K853	88,842	-
Mathematical and Physical Science	University of California Los Angeles	47.049	1000GHD869	865,709	-
Mathematical and Physical Science	North Carolina State University	47.049	2004-0681-01	18,435	-
Mathematical and Physical Science	State University of New York	47.049	R489185 0701540	8,360	-
Mathematical and Physical Science		47.049	354281	10,595	-
Mathematical and Physical Science		47.049	545593	95,006	-
Mathematical and Physical Science		47.049	547780	58,877	-
Mathematical and Physical Science		47.049	547887	86,623	-
Mathematical and Physical Science		47.049	606857	108	-
Mathematical and Physical Science		47.049	652866	55,753	-
Mathematical and Physical Science		47.049	653182	16,229	-

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Mathematical and Physical Science		47.049	717562	11,249	9,947
Mathematical and Physical Science		47.049	718117	198,073	-
Mathematical and Physical Science		47.049	747704	81,870	-
Mathematical and Physical Science		47.049	749916	66,948	14,996
Mathematical and Physical Science		47.049	803082	93,757	-
Mathematical and Physical Science		47.049	804744	74,818	-
Mathematical and Physical Science		47.049	809637	204,880	-
Mathematical and Physical Science		47.049	820521	1,464,595	25,787
Mathematical and Physical Science		47.049	821385	77,360	-
Mathematical and Physical Science		47.049	838463	350,109	-
Mathematical and Physical Science		47.049	855675	168,021	-
Mathematical and Physical Science		47.049	855953	862	-
Mathematical and Physical Science		47.049	901673	100,291	-
Mathematical and Physical Science		47.049	903493	65,670	-
Mathematical and Physical Science		47.049	903517	60,329	-
Mathematical and Physical Science		47.049	908435	32,755	-
Mathematical and Physical Science		47.049	909580	121,093	-
Mathematical and Physical Science		47.049	911732	232,527	-
Mathematical and Physical Science		47.049	922937	155,264	-
Mathematical and Physical Science		47.049	941132	27,178	-
Mathematical and Physical Science		47.049	955439	69,046	-
Mathematical and Physical Science		47.049	966600	27,572	-
Mathematical and Physical Science		47.049	967377	66,959	-
Mathematical and Physical Science		47.049	969381	119	-
Mathematical and Physical Science		47.049	969506	152,102	-
Mathematical and Physical Science		47.049	969704	436,819	-
Mathematical and Physical Science		47.049	1001130	693	-
Mathematical and Physical Science		47.049	1004766	121,091	-
Mathematical and Physical Science		47.049	1005071	61,938	-
Mathematical and Physical Science		47.049	1005642	43,797	-
Mathematical and Physical Science		47.049	1007943	42,852	-
Mathematical and Physical Science		47.049	1012366	86,610	-
Mathematical and Physical Science		47.049	1012578	11,335	-
Mathematical and Physical Science		47.049	1103176	31,861	-
Mathematical and Physical Science		47.049	1110585	16,528	-
Mathematical and Physical Science	National Science Foundation	47.049	DMR-0513699	4,971	-
Mathematical and Physical Science	National Science Foundation	47.049	PHY-0615590	4,333	-
Geosciences		47.050	602154	8,884	-
Geosciences		47.050	609982	8,261	-
Geosciences		47.050	645504	51,072	-
Geosciences		47.050	757189	73,858	-
Geosciences		47.050	800763	14,747	-
Geosciences		47.050	800763	12,992	-
Geosciences		47.050	809254	45,571	39,452
Geosciences		47.050	816576	61,773	-
Geosciences		47.050	1103316	18,729	-
Computer & Information Science & Technology		47.070	535255	60,708	1,467
Computer & Information Science & Technology		47.070	632642	137,104	-
Computer & Information Science & Technology		47.070	644080	24,262	-
Computer & Information Science & Technology		47.070	707944	40,381	-
Computer & Information Science & Technology		47.070	720654	95,773	-
Computer & Information Science & Technology		47.070	747009	45,529	-
Computer & Information Science & Technology		47.070	829647	51,834	-
Computer & Information Science & Technology		47.070	830493	17,694	-
Computer & Information Science & Technology		47.070	830730	2,791	-
Computer & Information Science & Technology		47.070	834753	73,885	-
Computer & Information Science & Technology		47.070	855139	37,022	-
Computer & Information Science & Technology		47.070	915526	137,106	-
Computer & Information Science & Technology		47.070	916525	95,563	-
Computer & Information Science & Technology		47.070	916859	213,979	-
Computer & Information Science & Technology		47.070	917265	77,626	-
Computer & Information Science & Technology		47.070	937993	119,504	-
Computer & Information Science & Technology		47.070	953900	92,354	-
Computer & Information Science & Technology		47.070	958346	94,659	-
Computer & Information Science & Technology		47.070	1016134	11,140	-
Computer & Information Science & Technology		47.070	1016609	70,219	-
Computer & Information Science & Technology		47.070	1017561	137,195	-
Computer & Information Science & Technology		47.070	1018467	124,816	-
Computer & Information Science & Technology		47.070	1040765	59,857	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Computer & Information Science & Technology		47.070	'0546384	50,109	-
Computer & Information Science & Technology		47.070	IIS-0534616	6,366	-
Biological Sciences	Arizona State University	47.074	07-745	5,417	-
Biological Sciences	St. Olaf College	47.074	10-52013	512	-
Biological Sciences	Washington State University	47.074	107476-G002554	237,805	-
Biological Sciences	George Washington University	47.074	310871CCLS20570F1050	12,307	-
Biological Sciences	Colorado State University	47.074	G-3292-1	671	-
Biological Sciences	St. Louis University	47.074	MCB065831	11,175	-
Biological Sciences	University of Georgia	47.074	RC371 188	269,305	-
Biological Sciences	University of California Riverside	47.074	S-000202	114,260	-
Biological Sciences	University of Maine	47.074	UM-S673	4,726	-
Biological Sciences	University of Texas	47.074	UTA10-001068	70,833	-
Biological Sciences	University of Minnesota	47.074	X4416309101 620652	67,434	-
Biological Sciences		47.074	516973	26,107	-
Biological Sciences		47.074	520815	12,644	-
Biological Sciences		47.074	614503	25,283	-
Biological Sciences		47.074	643179	125,645	-
Biological Sciences		47.074	646356	98,930	-
Biological Sciences		47.074	701892	106,747	-
Biological Sciences		47.074	732863	55,124	-
Biological Sciences		47.074	743783	418,606	27,301
Biological Sciences		47.074	744104	145,377	-
Biological Sciences		47.074	744758	59,878	-
Biological Sciences		47.074	749504	167,382	-
Biological Sciences		47.074	818116	155,301	-
Biological Sciences		47.074	820668	499,588	-
Biological Sciences		47.074	821538	52,815	-
Biological Sciences		47.074	841993	27,311	-
Biological Sciences		47.074	843312	132,831	56,106
Biological Sciences		47.074	847819	30,111	-
Biological Sciences		47.074	851593	101,139	-
Biological Sciences		47.074	851747	72,034	-
Biological Sciences		47.074	918258	18,576	-
Biological Sciences		47.074	919136	73,353	-
Biological Sciences		47.074	938224	10,759	-
Biological Sciences		47.074	949931	205,524	-
Biological Sciences		47.074	952533	175,975	-
Biological Sciences		47.074	953766	87,644	-
Biological Sciences		47.074	1034656	2,261	-
Biological Sciences		47.074	1045991	19,549	-
Biological Sciences		47.074	1052281	2,468	-
Biological Sciences		47.074	1104677	41,257	-
Biological Sciences		47.074	DEB-0515460	4,729	-
Biological Sciences		47.074	DEB-0732969	20,892	-
Biological Sciences	National Science Foundation	47.074	EF-0805385	117,379	25,399
Biological Sciences	National Science Foundation	47.074	MCB-0616005	153,701	-
Biological Sciences	National Science Foundation	47.074	MCB-0718661	165,543	-
Social Behavior & Economic Science		47.075	709668	35,789	-
Social Behavior & Economic Science		47.075	717583	83,595	-
Social Behavior & Economic Science		47.075	721707	6,785	-
Social Behavior & Economic Science		47.075	751911	6,353	-
Social Behavior & Economic Science		47.075	754954	66,709	-
Social Behavior & Economic Science		47.075	826828	123,296	21,019
Social Behavior & Economic Science		47.075	961060	1,113	-
Social Behavior & Economic Science		47.075	965465	114,278	-
Social Behavior & Economic Science		47.075	1022744	72,792	-
Social Behavior & Economic Science		47.075	1023766	11,546	-
Social Behavior & Economic Science		47.075	1061635	7,695	-
Social Behavior & Economic Science		47.075	PD5000708	123,606	32,662
Social Behavior & Economic Science	National Science Foundation	47.075	SES-0854738	27,059	-
Education & Human Resources	EDCU Development Center	47.076	11215	27,321	-
Education & Human Resources	Central Community College	47.076	0903157-2009-01	31,281	-
Education & Human Resources	Harvard University	47.076	123658-5039996	12,128	-
Education & Human Resources	University of Kansas	47.076	FY2008-038 M2	13,703	-
Education & Human Resources	University of Kansas	47.076	FY2009020	85,941	-
Education & Human Resources	Arizona State University	47.076	Y483345	30,431	-
Education & Human Resources		47.076	338202	153,292	-
Education & Human Resources		47.076	412502	320,019	26,011
Education & Human Resources		47.076	531920	175,777	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Education & Human Resources		47.076	536508	3,796	-
Education & Human Resources		47.076	622274	115,089	-
Education & Human Resources		47.076	633482	7,843	-
Education & Human Resources		47.076	733228	618,613	186,983
Education & Human Resources		47.076	737530	52,238	-
Education & Human Resources		47.076	811250	810,839	-
Education & Human Resources		47.076	831835	1,758,395	443,009
Education & Human Resources		47.076	833403	465,411	16,513
Education & Human Resources		47.076	903469	463,609	5,153
Education & Human Resources		47.076	1044627	10,802	-
Polar Programs		47.078	342484	849,261	749,047
Polar Programs		47.078	713822	11,658	-
International Science and Engineering	University of Kansas	47.079	FY2008024	192,602	-
International Science and Engineering		47.079	623660	14,570	-
International Science and Engineering		47.079	728242	800	-
International Science and Engineering		47.079	937609	781	-
Office of Experimental Programs	National Science Foundation	47.081	701892	66,201	-
Office of Experimental Programs	National Science Foundation	47.081	1004094	35,288	-
Office of Experimental Programs	National Science Foundation	47.081	1010674	4,295	-
Office of Experimental Programs	Nebraska EPSCoR	47.081	95-3101-0040-403	1,835	-
Office of Experimental Programs		47.081	701892	1,183,616	731,112
Office of Experimental Programs		47.081	1004094	1,073,644	-
Office of Experimental Programs		47.081	1004094	641,313	56,237
Office of Experimental Programs		47.081	1010674	413,424	-
Office of Experimental Programs		47.081	1010674	49,752	1,269
ARRA Research Support	University of Wisconsin Madison	47.082	159K843 0906443	50,003	-
ARRA Research Support	Northern Illinois University	47.082	62368-125092	6,055	-
ARRA Research Support	Tufts University	47.082	CBET-0854136	15,526	-
ARRA Research Support	University of Kansas	47.082	FY2010-078	40,953	-
ARRA Research Support	Montana State University	47.082	G213-11-WR126	8,155	-
ARRA Research Support	University of California Santa Cruz	47.082	SO183481	6,055	-
ARRA Research Support	Black Hills State University	47.082	UNL-BS1000001	4,264	-
ARRA Research Support		47.082	839108	1,826,763	672,611
ARRA Research Support		47.082	850525	16,197	-
ARRA Research Support		47.082	851703	105,033	-
ARRA Research Support		47.082	854431	44,996	-
ARRA Research Support		47.082	855629	226,524	-
ARRA Research Support		47.082	900644	110,149	54,058
ARRA Research Support		47.082	901990	16,429	-
ARRA Research Support		47.082	907475	103,293	-
ARRA Research Support		47.082	908270	37,047	-
ARRA Research Support		47.082	908476	67,908	-
ARRA Research Support		47.082	914815	79,922	-
ARRA Research Support		47.082	920504	127,508	-
ARRA Research Support		47.082	920845	26,577	-
ARRA Research Support		47.082	921838	25,100	-
ARRA Research Support		47.082	926381	80,351	-
ARRA Research Support		47.082	935108	52,075	-
ARRA Research Support		47.082	940177	131,656	44,043
ARRA Research Support		47.082	1006988	68,247	-
47 Agency Total				27,752,016	
<b>64 Veterans Administration:</b>					
ARRA Veterans Administration	Veterans Admin Medical Center - Omaha	64	CSP#551	184,857	-
Veterans Administration		64	V506P-3842	128	-
Veterans Administration		64	VA251-9-0134	46	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64	VA263-BO-0102	48,341	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64	VA263-BO-0102	104,051	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64		38,891	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64		5,905	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64		16,562	-
Veterans Administration	Veterans Admin Medical Center - Omaha	64		23,034	-
Sharing Specialized Medical Resources	Veterans Admin Medical Center - Omaha	64.018	636-CM1104	58,043	-
Sharing Specialized Medical Resources	Veterans Admin Medical Center - Omaha	64.018	IPA	89,531	-
Sharing Specialized Medical Resources	Veterans Admin Medical Center - Omaha	64.018		179,638	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125	38 USC 8163/8154	9,552	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125	5USC 3371-3376	106,493	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125	C Marr PO#636D05019	8,830	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125	VA263-BO-0102	3,248	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		20,498	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		12,826	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		44,393	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		479	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		3,159	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		345	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		873	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		33,501	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		34,649	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		604	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		2,701	-
Vocational & Educational Counseling	Veterans Admin Medical Center - Omaha	64.125		26	-
64 Agency Total				1,031,204	
<b>66 Environmental Protection Agency:</b>					
Water Pollution	Nebr. Dept. of Environmental Quality	66.419	waterfy07&08-106supp	37,184	-
EPA Surveys Studies Investigations		66.436	X7-98756701-0	90,220	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560636	78,023	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0536	37,218	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0726	13,586	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0733	20,823	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0743	1,889	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0825	8	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0831	90	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0927	13,631	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460		10,958	-
Wetland Development Program	Nebraska Game and Parks Commission	66.461		2,293	-
Wetland Development Program	Nebraska Game and Parks Commission	66.461		32,269	-
Wetland Development Program		66.461	CD-97723501-0	82,821	-
Pollutant Discharge Elimination		66.463	X997081-01-1	457	-
Small Water Systems	Nebr. Dept. of Health and Human Services	66.471		13,205	-
Star Research Program		66.509	RD-83406501-0	117,224	-
Star Research Program		66.509	RD-83482401-0	69,552	-
Star Research Program		66.509	RD-83342301-0	115,831	-
Consolidated Research		66.511	CR-83419301-0	174,322	-
National Student Design Competition		66.516	SU-83470001-0	10,000	-
National Student Design Competition		66.516	SU-83434301-0	1,876	-
Pollution Prevention Program		66.708	NP-97713501	111,016	-
Source Reduction Assistance		66.717	NP-97701001-0	10,650	-
Environmental Education	Nebr. Dept. of Environmental Quality	66.951		38,212	-
66 Agency Total				1,083,358	
<b>81 Department of Energy:</b>					
Department of Energy	National Renew Energy Research Assc	81	156349	1,885	-
Department of Energy	Fermi National Laboratories	81	581126	19,727	-
Department of Energy	Fermi National Laboratories	81	593865	9,071	-
Department of Energy	Sandia National Laboratories	81	1092939	71,546	-
Department of Energy	Battelle	81	4000095943	75,668	-
Department of Energy	Sensus Machine Intelligence	81	500-08-050	172,302	-
Department of Energy	Honeywell	81	EP39435	17,957	-
Department of Energy	Ames Laboratory	81	SC-10-343	153,937	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-036	54,376	-
ARRA Weatherization Assistance	Nebraska Energy Office	81.042	10/11-039	104,106	-
Office of Financial Assistance Program	Michigan State University	81.049	050516Z23	37,784	-
Office of Financial Assistance Program	North Carolina State University	81.049	2008192301 08ER64687	156,060	-
Office of Financial Assistance Program	Danforth Plant Science	81.049	DDPSC-28120-UN	260,254	-
Office of Financial Assistance Program		81.049	DEFG0203ER63639	242,685	-
Office of Financial Assistance Program		81.049	DEFG0205ER15663	162,044	-
Office of Financial Assistance Program	University of California Merced	81.049	DE-FG02-07ER64457-UN	14,998	-
Office of Financial Assistance Program		81.049	DEFG0208ER46490	137,231	-
Office of Financial Assistance Program		81.049	DEFG0208ER46498	235,224	-
Office of Financial Assistance Program		81.049	DEFG0208ER55000	172,572	-
Office of Financial Assistance Program	US Department of Energy	81.049	DE-FG02-08ER64579	449,299	42,994
Office of Financial Assistance Program		81.049	DEFG0296ER14646	127,723	-
Office of Financial Assistance Program		81.049	DEFG0300ER15044	28,977	-
Office of Financial Assistance Program		81.049	DE-FG36-08GO88007	269,729	-
Office of Financial Assistance Program		81.049	DE-SC0001269	72,843	-
Office of Financial Assistance Program		81.049	DESC0001277	103,010	-
Office of Financial Assistance Program		81.049	DE-SC0001302	295,468	-
Office of Financial Assistance Program		81.049	DE-SC0002259	123,945	61,998

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA Office of Financial Assistance Program		81.049	DE-SC0003931	141,440	-
Office of Financial Assistance Program		81.049	DE-SC0004530	117,036	-
Office of Financial Assistance Program		81.049	DE-SC0004876	166,935	43,655
Office of Financial Assistance Program		81.049	DE-SC0004879	149,984	-
Office of Financial Assistance Program	US Department of Energy	81.049	DE-SC0005318	95,673	-
Office of Financial Assistance Program		81.049	SC0004113	17,900	-
Office of Financial Assistance Program		81.049		82,589	-
University Coal Research	Lawrence Livermore National Laboratory	81.057	B581263 07NA27344	157,839	-
Scientific and Technological Information	Fermi National Laboratories	81.064	582550	125,522	-
Biofuels and Municipal Waste	South Dakota State University	81.079	3TB146	56,345	-
Biofuels and Municipal Waste	South Dakota State University	81.079	3TE152	17,374	-
Conservation Research and Development	University of California Berkley	81.086	6908447	69,947	-
Conservation Research and Development		81.086	DE-EE0001690	197,967	-
Renewable Energy Research	University of California San Diego	81.087	10317602-SUB	113,663	-
Renewable Energy Research		81.087	DE-EE0001052	875,424	-
ARRA Renewable Energy Research		81.087	DE-EE0001366	186,983	-
Renewable Energy Research		81.087	DE-EE0003098	131,596	-
Renewable Energy Research		81.087	DE-EE0003149	49,801	-
Renewable Energy Research		81.087	DE-EE0003174	103,925	-
Renewable Energy Research		81.087	DE-FG36-08GO88055	138,981	-
Renewable Energy Research	Consortium for Plant Biotech Research, Inc.	81.087	G012026333	2,644	-
Renewable Energy Research	O2Diesel, Inc.	81.087	SUBCONTRACT 2.6	198	-
Renewable Energy Research	National Renew Energy Research Assc	81.087	XEE-8-77564-01	3,230	-
Fossil Energy Research and Development	Pacific Northwest National Laboratory	81.089	138111	33,703	-
Defense Nuclear Nonproliferation Research		81.113	DE-FG52-06NA27489	9,896	-
ARRA Energy Efficiency Block Grant	City of Omaha	81.128		42,810	-
ARRA Energy Efficiency Block Grant	City of Omaha	81.128		18,045	18,045
ARRA Energy Financial Assistance	University of Delaware	81.135	DE-AR0000046	202,437	-
81 Agency Total				6,880,308	
<b>84 Department of Education:</b>					
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B11-11	46,461	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B12-10	8,705	-
Higher Education - Veterans	Fermi National Laboratories	84.064	582685	8,632	-
Disability and Rehabilitation Research	Duke University	84.133	150254	105,443	-
Disability and Rehabilitation Research	Madonna Rehabilitation	84.133	2007-01-NIDRR/ICARE	7,492	-
Disability and Rehabilitation Research		84.133	H133G0800230	131,564	49,410
Safe and Drug Free Schools		84.184	Q184N1000070	58,428	-
Graduate Assistance in Areas of Need		84.200	P200A060126	19,935	-
Graduate Assistance in Areas of Need		84.200	P200A0603110	26,266	-
Graduate Assistance in Areas of Need		84.200	P200A0900020	143,070	-
Graduate Assistance in Areas of Need		84.200	P200A0901560	135,828	-
Graduate Assistance in Areas of Need		84.200	P200A1000410	99,436	-
Graduate Assistance in Areas of Need		84.200	P200A1001460	56,016	-
Foreign Language Assistance	Nebraska Department of Education	84.293	30183	24,083	-
Foreign Language Assistance	Nebraska Department of Education	84.293	31069	76,428	-
Research and Development	The Ohio State University	84.305	RF01210201 60023887	548,641	-
Research and Development		84.305	R305C0900220	1,844,481	-
Capacity Building Underserved Populations	Lake Elsinore USD	84.315		20,213	-
Special Education State Personnel Develop	Nebraska Department of Education	84.323	94-2810-248-GSEG1-09	1,403	-
Research in Special Education		84.324	R324A0900750	397,261	211,243
Research in Special Education		84.324	R324A1001150	515,434	-
Research in Special Education		84.324	R324A1101310	20,567	-
Research in Special Education		84.324	R324B0700340	338,906	149,590
Research in Special Education		84.324	R324B1100010	1,220	-
Personnel Preparation Children with Disabilities		84.325	H325D0800340	47,768	-
Personnel Preparation Children with Disabilities		84.325	H325K0803480	266,137	-
Personnel Preparation Children with Disabilities		84.325	H325K0903310	191,356	-
Personnel Preparation		84.325	H325D0600400	2,510	-
Reading First State Grants	Nebraska Department of Education	84.357	29130	1,076	-
Early Reading First		84.359	S359B0700740	590,074	314,575
84 Agency Total				5,734,834	
<b>89 National Archives and Records Administration:</b>					
National Historical Publications		89.003	NAR10PM5002010	59,831	3,236
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	National Marrow Donor Program	93	701	1,451	-
Department of Health and Human Services	RTI International	93	1-312-0210947	51,395	-
Department of Health and Human Services	Duke University	93	157805 Bacteremia-60	3,286	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Department of Health and Human Services	National Inst for Occup. Safety & Health	93	254-2009-M-32609	3,423	-
Department of Health and Human Services	ABT Associates	93	GS-10F-0086K	131	-
Department of Health and Human Services	University of North Carolina	93	HHSN268200900020C	60,114	-
Department of Health and Human Services	University of Alabama Birmingham	93	N01-AI-30025	55	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	SD-1026-NEBRASKA-00	1,034	-
Department of Health and Human Services	Chicago Association for Research	93	VA CSP#468	11,071	-
Department of Health and Human Services	Chicago Association for Research	93	Y3-NS-0002	11,951	-
Department of Health and Human Services	Lancaster County	93		15,527	-
Department of Health and Human Services	University of Iowa	93		63,619	-
Department of Health and Human Services	Veterans Admin Medical Center - Omaha	93		22,723	-
Department of Health and Human Services		93		83,001	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 718 92909	40,060	-
Public Health Emergency Preparedness	University of Iowa	93.069	PO# 1000869203	38,395	-
Environment Public Health Emergency Response		93.070	1H7EH000728-01	254,352	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chairmans Health Board	93.100	1MPCMP101056-01-01	41,813	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chairmans Health Board	93.100	AIAMP070004-03-00	2,538	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chairmans Health Board	93.100	AIAMP070004-04-02	12,670	-
Food and Drug Administration	University of Pennsylvania	93.103	1R01FD003410-01A1	20	-
Maternal and Child Care Programs	Father Flanagans Boys Town	93.110	40852	8,315	-
Maternal and Child Care Programs	Nebr. Dept. of Health and Human Services	93.110	44209.26	20,139	-
Maternal and Child Care Programs		93.110	1U01MC17261-02	62,041	-
Maternal and Child Care Programs	University of Colorado Health Science Center	93.110	TS20091472-01A1	25,940	-
National Institute of Environmental Health		93.113	08RES016337A	303,772	-
National Institute of Environmental Health		93.113	08RES017367B	270,327	-
National Institute of Environmental Health		93.113	1R01ES019325-01	221,926	-
ARRA National Institute of Environment		93.113	3K08ES015522-03S1	33,479	-
National Institute of Environmental Health	University of North Carolina	93.113	5-31107	36,959	-
National Institute of Environmental Health		93.113	5K08ES015522-04	184,772	-
National Institute of Environmental Health		93.113	5R01ES015869-03	305,970	-
Oral Diseases and Disorders	University of Colorado Health Science Center	93.121	1R03DE019805-01A1	46,261	-
Oral Diseases and Disorders		93.121	5K23DE016890-06	125,307	-
Oral Diseases and Disorders		93.121	5R01DE016905-04	255,256	-
Oral Diseases and Disorders		93.121	5R01DE017986-04	299,766	-
Deafness and Communication Disorders		93.173	08FDC010505A	23,460	-
Deafness and Communication Disorders		93.173	08RDC006463A	50,285	-
Deafness and Communication Disorders		93.173	08RDC009667B	141,277	-
Deafness and Communication Disorders		93.173	08RDC009890A	291,046	-
Deafness and Communication Disorders		93.173	08RDC009890A	169,893	157,768
Deafness and Communication Disorders	Arizona State University	93.173	11-579	7,451	-
Deafness and Communication Disorders	University of Kansas	93.173	5R01DC005226-09	47,352	-
Deafness and Communication Disorders	University of Kansas	93.173	FY2010-048	38,082	-
Deafness and Communication Disorders	University of Kansas	93.173	FY2010-048-M2	38,835	-
Research Training Alternative Medicine		93.213	08RAT005152A	1,449	-
Health Services Research	Southeast Nebr. Behavioral Health Network	93.226	41702	92,788	-
Health Services Research	Rural Nebraska Healthcare Network	93.226	1UC1HS016143-01	5	-
Health Services Research	University of Alabama Birmingham	93.226	295444-006 5U18HS016	8,006	-
Health Services Research		93.226	5K08HS018059-02	124,243	-
Epidemiology Cooperative Agreements	Aberdeen Area Tribal Chairmans Health Board	93.231	U26IHS300288-01	731	-
Epidemiology Cooperative Agreements	Aberdeen Area Tribal Chairmans Health Board	93.231		55,265	-
State Capacity Building		93.240	1H75EH000631-01	92,898	-
State Rural Hospital Flexibility Program	Nebr. Dept. of Health and Human Services	93.241	38305-04	5,763	-
State Rural Hospital Flexibility Program	Nebr. Dept. of Health and Human Services	93.241	42553-04 H95RH00005	13,587	-
State Rural Hospital Flexibility Program	Nebr. Dept. of Health and Human Services	93.241	46407-04	27,790	-
Mental Health Research Grants		93.242	08FMH081629A	1,598	-
Mental Health Research Grants		93.242	08RMH065668C	724,348	-
Mental Health Research Grants		93.242	08RMH067281B	509,799	-
Mental Health Research Grants		93.242	08RMH069893B	391,153	-
Mental Health Research Grants		93.242	08RMH073858A	61,387	9,000
Mental Health Research Grants		93.242	08RMH079894A	975	-
Mental Health Research Grants		93.242	08RMH080612A	51,048	15,062
Mental Health Research Grants		93.242	08RMH080822A	14,767	-
Mental Health Research Grants		93.242	08RMH080941A	166,687	-
Mental Health Research Grants		93.242	08RMH083325A	123,294	-
Mental Health Research Grants		93.242	08RMH085635A	309,205	-
Mental Health Research Grants		93.242	08RMH093005A	19,565	-
Mental Health Research Grants	American Psychological Association	93.242	1 R25MH083635-1	1,170	-
Mental Health Research Grants		93.242	2P30MH062261-11	341,634	-
Mental Health Research Grants	University of California San Francisco	93.242	5118SC	12,582	-
Mental Health Research Grants		93.242	5P30MH062261-10	1,223,283	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Mental Health Research Grants		93.242	5R01MH068212-09	420,342	-
Mental Health Research Grants		93.242	5R01MH072477-06	275,037	-
Mental Health Research Grants		93.242	5R01MH072539-05	4,060	-
Mental Health Research Grants		93.242	5R01MH073490-08	529,322	-
Mental Health Research Grants		93.242	5R01MH079420-04	411,831	-
Mental Health Research Grants		93.242	5R01MH081780-04	271,528	-
Mental Health Research Grants		93.242	5R01MH60252-08	236,283	85,353
Mental Health Research Grants	Creighton University	93.242	5R01MHH077224-03	20,170	-
Mental Health Research Grants		93.242	5R21MH080611-02	144,158	21,942
Mental Health Research Grants		93.242	5R21MH083525-02	35,812	-
Mental Health Research Grants	University of Massachusetts at Worcester	93.242	5U01MH088278-02	87,553	-
Mental Health Research Grants	Northwestern University	93.242	60026131 UNL	427,652	-
Mental Health Research Grants	University of Massachusetts at Worcester	93.242	6132832/RFS2011236	178	-
Mental Health Research Grants	Social & Scientific Systems, Inc.	93.242	BRS-IMPCT-Q-08-0074-	189,715	-
Mental Health Research Grants	Social & Scientific Systems, Inc.	93.242	BRS-IMPCT-S-11-00034	28,569	-
Mental Health Research Grants	Social & Scientific Systems, Inc.	93.242	BRS-OMPCT-Q-08-00074	47,603	-
Mental Health Research Grants	Arizona State University	93.242	R21 MH08702	48,086	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	OCU9SP13937A	28,676	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	121772-04	264,345	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	DHHS-BH-SPREV-10-01	452,009	222,096
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243		4,869	-
Occupational Health and Safety Program	University of Iowa	93.262	1 21779 00 01	9,300	-
Occupational Health and Safety Program	Harvard University	93.262	1R010H08174-01A1	3,754	-
Occupational Health and Safety Program		93.262	2R01OH008539-05	287,326	-
Occupational Health and Safety Program		93.262	5R01OH008539-04	22,085	-
Occupational Health and Safety Program	Colorado State University	93.262	G-4532-1	3,789	-
Occupational Health and Safety Program	Colorado State University	93.262	G-4621-1	5,704	-
Occupational Health and Safety Program	University of Iowa	93.262	W000155124	8,239	-
Occupational Health and Safety Program	University of Maryland	93.262	Z017901	10,598	-
Occupational Health and Safety Program	University of Iowa	93.262		16,955	-
Occupational Health and Safety Program	University of Iowa	93.262		4,305	-
Alcohol Scientist Development Program		93.271	1K01AA015577-01A1	68,612	-
Alcohol NSRA for Research		93.272		7,846	-
Alcohol Research Programs		93.273	08RAA019479A	68,772	-
Alcohol Research Programs		93.273	1K08AA019503-01	172,705	-
Alcohol Research Programs		93.273	1K99AA019744-01A1	51,591	-
Alcohol Research Programs		93.273	1R01AA017738-01	350,980	-
Alcohol Research Programs		93.273	1R21AA016310-01A1	671	-
Alcohol Research Programs		93.273	1R21AA017232-01A2	148,122	-
Alcohol Research Programs		93.273	1R21AA017296-01A1	72,335	-
Alcohol Research Programs		93.273	5R01AA007846-17	4,626	-
Alcohol Research Programs		93.273	5R01AA010435-14	284,507	-
Alcohol Research Programs		93.273	5R01AA011288-08	58,637	-
Alcohol Research Programs	Temple University	93.273	5R01AA017398-03	36,711	-
Alcohol Research Programs	Temple University	93.273	5R01AA017398-04	92,813	-
Alcohol Research Programs		93.273	5R01AA017993-03	84,941	-
Alcohol Research Programs		93.273	5R21AA016403-02	13,159	-
Alcohol Research Programs		93.273	5R21AA016825-02	82,584	-
Alcohol Research Programs		93.273	5R37AA008769-19	324,779	-
Alcohol Research Programs		93.273	RAA015509-01A1	113,911	-
Alcohol Research Programs		93.273	RAA016546A	264,403	-
National Institute of Drug Abuse		93.279	08RDA013580C	171,818	-
National Institute of Drug Abuse		93.279	08RDA021079A	17,757	-
National Institute of Drug Abuse		93.279	08RDA023951A	131,604	-
National Institute of Drug Abuse		93.279	08RDA024769A	108,558	-
National Institute of Drug Abuse		93.279	1P01DA028555-01A1	735,789	-
National Institute of Drug Abuse		93.279	5P01DA026146-02	643,140	103,033
National Institute of Drug Abuse		93.279	5P01DA026146-03	1,094,926	371,205
National Institute of Drug Abuse		93.279	5P01DA028555-02	198,521	-
National Institute of Drug Abuse		93.279	5R01DA020392-06	98,268	-
National Institute of Drug Abuse		93.279	5R01DA024467-04	200,905	-
National Institute of Drug Abuse		93.279	5R01DA027729-03	467,431	223,114
National Institute of Drug Abuse		93.279	5R21DA023397-03	120,768	17,683
National Institute of Drug Abuse		93.279	7R01DA024442-05	1,055,502	856,662
National Institute of Mental Health		93.281	5K25MH089851-02	111,637	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	44256-04	5,568	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	48343-04	2,024	-
Center for Disease Control		93.283	GS-10F-0209U	32,828	-
Center for Disease Control	Aberdeen Area Tribal Chairmans Health Board	93.283	U58/DP000815-04	17,742	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Center for Disease Control	Aberdeen Area Tribal Chairmans Health Board	93.283		270	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283		33,044	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283		1,688	-
Biomedical Imaging Research		93.286	08REB008484A	120,579	36,660
Biomedical Imaging Research		93.286	08REB008520A	56,253	-
Biomedical Imaging Research		93.286	1R01EB009050-01	533,863	22,674
ARRA Biomedical Imaging Research		93.286	3R01EB009050-01S1	81,432	-
Minority Health and Health Disparities	Aberdeen Area Tribal Chairmans Health Board	93.307	1R24MD002811-01	3,913	-
Minority Health and Health Disparities	Aberdeen Area Tribal Chairmans Health Board	93.307		2,940	-
Nursing Research		93.361	1R01NR010589-01A2	280,730	21,795
Nursing Research		93.361	1R15NR010923-01A1	99,026	4,093
Nursing Research		93.361	2R01NR004861-09	375,021	22,446
Nursing Research		93.361	5P20NR011404-02	288,372	-
Nursing Research		93.361	5P20NR011404-03	28,346	-
Nursing Research		93.361	5R01NR009547-06	174,509	45,203
Research Infrastructure		93.389	08PRR015635B	671,447	108,777
Research Infrastructure		93.389	08PRR031151A	600,703	6,415
ARRA Research Infrastructure		93.389	08PRR031151Z	157,309	23,148
Research Infrastructure		93.389	08RRR022860B	2,161,437	68,427
Research Infrastructure		93.389	2P20RR018759-07	14,800	24,198
Research Infrastructure		93.389	2P20RR018788-06A1	209,670	182,357
Research Infrastructure		93.389	5 P20 RR021937-02	630	-
Research Infrastructure		93.389	5P20RR016469-10	3,208,488	2,023,974
Research Infrastructure		93.389	5P20RR016469-11	405,005	153,051
Research Infrastructure		93.389	5P20RR018759-08	1,912,396	66,635
Research Infrastructure		93.389	5P20RR018788-07	1,908,200	818,960
Research Infrastructure		93.389	5P20RR021937-02	466,698	-
Research Infrastructure		93.389	5P20RR021937-03	2,509,175	-
Research Infrastructure		93.389	5R24RR017444-08	494,304	147,211
Academic Research Enhancement	Creighton University	93.390	270680 GM083641	31,742	-
Cancer Construction		93.392	5R01CA093797-08	304,288	-
Cancer Cause and Prevention	University of Waterloo	93.393	114482	18,325	-
Cancer Cause and Prevention		93.393	08RCA075903B	40,534	-
Cancer Cause and Prevention		93.393	08RCA075903C	785,883	382,559
Cancer Cause and Prevention		93.393	08RCA108951A	73,922	-
Cancer Cause and Prevention		93.393	1R03CA139285-01	73,970	-
Cancer Cause and Prevention	Creighton University	93.393	270614-01	15,573	-
Cancer Cause and Prevention		93.393	3R01CA133774-03S1	2,401	-
Cancer Cause and Prevention		93.393	5R01CA034432-26	320,286	-
Cancer Cause and Prevention		93.393	5R01CA088184-10	230,299	22,369
Cancer Cause and Prevention		93.393	5R01CA105489-08	396,848	-
Cancer Cause and Prevention		93.393	5R01CA113903-05	17,754	-
Cancer Cause and Prevention	University of North Carolina	93.393	5R01CA117841-05	20,942	-
Cancer Cause and Prevention		93.393	5R01CA117930-05	55,408	-
Cancer Cause and Prevention		93.393	5R01CA129925-04	252,945	-
Cancer Cause and Prevention		93.393	5R01CA133774-04	373,630	78,259
Cancer Cause and Prevention		93.393	5R01CA143460-02	218,969	-
Cancer Cause and Prevention		93.393	5R03CA137371-02	7,327	-
Cancer Cause and Prevention	National Childhood Cancer Foundation	93.393	98543-1037	2,748	-
Cancer Detection and Diagnosis		93.394	1U01CA151806-01	191,465	17,993
Cancer Detection and Diagnosis		93.394	2U01CA111294-06	654,616	136,328
Cancer Detection and Diagnosis		93.394	5R01CA131944-04	380,964	58,160
Cancer Detection and Diagnosis		93.394	5R01CA136921-03	288,351	-
Cancer Detection and Diagnosis		93.394	5U01CA114778-05	308,248	275,342
Cancer Detection and Diagnosis		93.394	5U01CA128437-03	40,948	8,142
Cancer Detection and Diagnosis		93.394	5U01CA128437-04	217,637	52,255
Cancer Detection and Diagnosis	Boston Childrens Hospital	93.394	HHSN268200536179C	11,810	-
Cancer Detection and Diagnosis	University of Georgia	93.394	RR757-019/4785776	56,621	-
Cancer Detection and Diagnosis	Van Andel Research Institute	93.394	UNMC-NCI-BH-10401401	16,856	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	19561	7,376	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	19927	12,071	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	20030	210,934	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	20689	92,914	-
Cancer Treatment Research	George Washington University	93.395	09M72 2U01CA6653515	37,127	-
Cancer Treatment Research	George Washington University	93.395	10M70 5U01CA6653516	288	-
Cancer Treatment Research		93.395	1R21CA156037-01A1	40,795	-
Cancer Treatment Research	SAIC-Frederick, Inc.	93.395	29XS104	140,384	-
Cancer Treatment Research		93.395	3R01CA089225-09S1	32,598	-
Cancer Treatment Research		93.395	3R01CA127239-03S1	73,466	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Cancer Treatment Research	University of California San Francisco	93.395	5043SC	58,535	-
Cancer Treatment Research	University of Chicago	93.395	525 NATIONAL CANCER	142,563	-
Cancer Treatment Research		93.395	5R01CA089225-09	174,810	-
Cancer Treatment Research		93.395	5R01CA102791-04	374	-
Cancer Treatment Research		93.395	5R01CA116590-05	210,771	-
Cancer Treatment Research		93.395	5R01CA116591-05	219,153	-
Cancer Treatment Research	Univ of Texas MD Anderson Cancer Center	93.395	5R01CA12229203	8	-
Cancer Treatment Research	Univ of Texas MD Anderson Cancer Center	93.395	5R01CA12229204	1,258	-
Cancer Treatment Research		93.395	5R01CA127239-04	312,858	-
Cancer Treatment Research		93.395	5R21CA137401-02	80,743	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	CA98543-08	23,356	-
Cancer Treatment Research	National Childhood Cancer Foundation	93.395	CA98543-09	5,293	-
Cancer Treatment Research	Columbia University	93.395	COLUMBIA UNIVERSITY	4,634	-
Cancer Treatment Research		93.395		18,196	-
Cancer Biology Research	North Carolina State University	93.396	2009085002	137,148	-
Cancer Biology Research		93.396	08RCA106584A	60,004	-
Cancer Biology Research		93.396	1R01CA138791-02	454,695	-
Cancer Biology Research		93.396	1R01CA144027-01A1	21,190	-
Cancer Biology Research		93.396	3R01CA090400-07S1	1,314	-
Cancer Biology Research		93.396	5R01CA038173-25	355,845	-
Cancer Biology Research		93.396	5R01CA054807-20	69,792	-
Cancer Biology Research		93.396	5R01CA057362-16	282,461	-
Cancer Biology Research		93.396	5R01CA072001-14	244,940	-
Cancer Biology Research		93.396	5R01CA078590-12	219,706	-
Cancer Biology Research		93.396	5R01CA087986-12	45,411	-
Cancer Biology Research		93.396	5R01CA090400-09	202,979	-
Cancer Biology Research		93.396	5R01CA096844-11	224,591	-
Cancer Biology Research		93.396	5R01CA099163-11	364,921	-
Cancer Biology Research		93.396	5R01CA116552-06	227,065	-
Cancer Biology Research	University of Toledo Health Science Center	93.396	5R01CA127873-02	66,039	-
Cancer Biology Research		93.396	5R01CA140940-02	319,302	10,059
Cancer Biology Research		93.396	5R01CA140988-02	440,848	-
Cancer Biology Research		93.396	7R37CA038173-23	2,999	-
Cancer Centers Support		93.397	3P30CA036727-24S3	6,995	-
Cancer Centers Support		93.397	3P30CA036727-24S4	2,935	-
Cancer Centers Support		93.397	3P30CA036727-24S6	748,760	-
Cancer Centers Support		93.397	3P30CA036727-24S7	82,252	-
Cancer Centers Support		93.397	5P30CA036727-24S2	516,483	-
Cancer Centers Support		93.397	5P50CA127297-02	174,485	52,221
Cancer Centers Support		93.397	5P50CA127297-03	1,036,864	94,011
Cancer Centers Support	Univ of Texas MD Anderson Cancer Center	93.397	P50CA136411-01A1	53,817	-
Cancer Centers Support	Univ of Texas MD Anderson Cancer Center	93.397	P50CA136411-02	71,445	-
Cancer Research Manpower		93.398	4R00CA137147-03	192,919	-
Cancer Research Manpower		93.398	4R00CA137147-04	80,075	-
Cancer Research Manpower		93.398	5K01CA113413-05	158,799	-
Cancer Research Manpower		93.398	5K01CA113486-04	23,067	-
Cancer Control	National Childhood Cancer Foundation	93.399	20097	30,374	-
Cancer Control	Brigham & Womens Hospital	93.399	104898	86,086	-
Cancer Control	University of Pittsburgh	93.399	0005117 Proj 404195-	12,682	-
Cancer Control	Purdue University	93.399	4102-38594	28,089	-
Cancer Control	National Childhood Cancer Foundation	93.399		2,715	-
Cancer Control	Southwest Oncology Group	93.399		13,130	-
Strengthening Public Health	Nebr. Dept. of Health and Human Services	93.507	1U58CD001310-01	88,803	-
Strengthening Public Health	Nebr. Dept. of Health and Human Services	93.507	46627-04	32,757	-
Affordable Care Act	Nebr. Dept. of Health and Human Services	93.521	46928-04	28,211	-
Head Start		93.600	0G90YR002802	6,468	-
Head Start		93.600	0G90YR003801	5,904	-
Head Start		93.600	0G90YR003802	22,226	-
Head Start		93.600	0G90YR004401	15,110	-
Social Services Research and Demonstration		93.647	90YE01160100	64,175	-
ARRA NIH Recovery and Research Support	Pharmareview Corporation	93.701	47036	391,179	69,117
ARRA NIH Recovery and Research Support	University of Colorado Boulder	93.701	1546375	51,997	-
ARRA NIH Recovery and Research Support	University of Colorado Boulder	93.701	1547515	58,544	-
ARRA NIH Recovery and Research Support	Dana-Farber Cancer Institute	93.701	2815108	107,944	-
ARRA NIH Recovery and Research Support		93.701	08DTW001429Z	63,304	-
ARRA NIH Recovery and Research Support		93.701	08FAI081525Z	29,193	-
ARRA NIH Recovery and Research Support		93.701	08PRR015635Z	370,036	-
ARRA NIH Recovery and Research Support		93.701	08RAI081154Z	141,435	-
ARRA NIH Recovery and Research Support		93.701	08RCA075903Z	32,525	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA NIH Recovery and Research Support		93.701	08RCA108951Z	7,637	-
ARRA NIH Recovery and Research Support		93.701	08RCA138213Z	178,924	-
ARRA NIH Recovery and Research Support		93.701	08RCA148462Z	411,501	276,740
ARRA NIH Recovery and Research Support		93.701	08RDA018114Z	166,397	-
ARRA NIH Recovery and Research Support		93.701	08RDK082476Z	315,256	172,548
ARRA NIH Recovery and Research Support		93.701	08RDK087346Z	359,820	201,579
ARRA NIH Recovery and Research Support		93.701	08REB007299Z	43,149	-
ARRA NIH Recovery and Research Support		93.701	08RES017367Z	4,473	-
ARRA NIH Recovery and Research Support		93.701	08RGM032441Z	60,203	9,697
ARRA NIH Recovery and Research Support		93.701	08RGM056840Z	348,818	-
ARRA NIH Recovery and Research Support		93.701	08RGM077289Z	188,589	97,949
ARRA NIH Recovery and Research Support		93.701	08RHD058989Z	206,339	-
ARRA NIH Recovery and Research Support		93.701	08RHL087216Z	117,861	-
ARRA NIH Recovery and Research Support		93.701	08RLM009219Z	5,765	9,000
ARRA NIH Recovery and Research Support		93.701	08RLM009985Z	349,434	109,880
ARRA NIH Recovery and Research Support		93.701	08RRR024267Z	124,058	-
ARRA NIH Recovery and Research Support		93.701	08RRR024437Z	329,750	-
ARRA NIH Recovery and Research Support		93.701	08SRR026532Z	500,000	-
ARRA NIH Recovery and Research Support		93.701	1P30HL101296-01	565,314	-
ARRA NIH Recovery and Research Support		93.701	1R01EY017613	256,342	-
ARRA NIH Recovery and Research Support		93.701	1R01EY018380-02	401,858	-
ARRA NIH Recovery and Research Support	Duke University	93.701	1R01HL098237	31,209	-
ARRA NIH Recovery and Research Support	University of Puerto Rico	93.701	1R01MH083516-01	87,052	-
ARRA NIH Recovery and Research Support		93.701	1R15DE021014-01	117,087	-
ARRA NIH Recovery and Research Support		93.701	1R21HL097238-01	216,793	-
ARRA NIH Recovery and Research Support		93.701	1R56AI081975-01A2	17,209	-
ARRA NIH Recovery and Research Support		93.701	1R56AI81975-01A2	137,297	-
ARRA NIH Recovery and Research Support		93.701	1RC1AA019032	566,107	282,247
ARRA NIH Recovery and Research Support	University of Alabama Birmingham	93.701	1RC2AR058964-01	10,965	-
ARRA NIH Recovery and Research Support	Childrens Hospital Los Angeles	93.701	1RC2CA148216-01	238,510	-
ARRA NIH Recovery and Research Support		93.701	1RC4RR031378-01	189,981	42,567
ARRA NIH Recovery and Research Support		93.701	1S10RR027301-01	461,102	-
ARRA NIH Recovery and Research Support	Emergent Trivalent	93.701	1U01AI082224-01	815,647	80,825
ARRA NIH Recovery and Research Support	North Carolina State University	93.701	2009165101 090209	131,130	-
ARRA NIH Recovery and Research Support	Wistar Institute	93.701	24341030324 AI84142	21,764	-
ARRA NIH Recovery and Research Support		93.701	2R01HL038690-21A1	385,647	214,219
ARRA NIH Recovery and Research Support	Boston Childrens Hospital	93.701	3822-5	81,127	-
ARRA NIH Recovery and Research Support		93.701	3K01CA113413-04S1	21,054	-
ARRA NIH Recovery and Research Support		93.701	3K01CA113486-05S1	19,767	-
ARRA NIH Recovery and Research Support	La Jolla Institute	93.701	3P01AI058105-05S1	170	-
ARRA NIH Recovery and Research Support		93.701	3P20RR016469-09S1	225,263	218,962
ARRA NIH Recovery and Research Support		93.701	3P20RR016469-09S2	121,212	69,761
ARRA NIH Recovery and Research Support		93.701	3P20RR016469-09S3	235,422	64,172
ARRA NIH Recovery and Research Support		93.701	3P20RR018759-07S1	252,479	-
ARRA NIH Recovery and Research Support		93.701	3P30CA036727-24S5	128,734	-
ARRA NIH Recovery and Research Support		93.701	3R01AI076475-03S1	100,874	-
ARRA NIH Recovery and Research Support		93.701	3R01CA078590-11S1	80,720	-
ARRA NIH Recovery and Research Support		93.701	3R01CA093797-06A2S	114,283	-
ARRA NIH Recovery and Research Support		93.701	3R01CA099163-09S1	206,915	-
ARRA NIH Recovery and Research Support	University of Kansas	93.701	3R01DC00180314S1	46,574	-
ARRA NIH Recovery and Research Support		93.701	3R01DK069919	26,708	-
ARRA NIH Recovery and Research Support		93.701	3R01DK071014-03S1	44,656	-
ARRA NIH Recovery and Research Support		93.701	3R01DK071152-04S1	68,102	-
ARRA NIH Recovery and Research Support		93.701	3R01EY017653-01A2S	126,154	-
ARRA NIH Recovery and Research Support		93.701	3R01GM074876-04S1	152,787	-
ARRA NIH Recovery and Research Support		93.701	3R01GM076237-04S1	48,082	-
ARRA NIH Recovery and Research Support		93.701	3R01GM082923-02S1	121,062	-
ARRA NIH Recovery and Research Support		93.701	3R01NS061642-02S1	104,922	-
ARRA NIH Recovery and Research Support		93.701	3R21AA016825-02S1	11,475	-
ARRA NIH Recovery and Research Support		93.701	3R24RR017444-07S1	224,073	-
ARRA NIH Recovery and Research Support		93.701	3R37AA008769-19S1	89,884	-
ARRA NIH Recovery and Research Support		93.701	3U01CA114778-05S1	173,019	-
ARRA NIH Recovery and Research Support		93.701	5F32AI081437-02	52,188	-
ARRA NIH Recovery and Research Support		93.701	5R01GM080751-22S1	11,067	-
ARRA NIH Recovery and Research Support		93.701	5R01HL048282-11	444,469	-
ARRA NIH Recovery and Research Support		93.701	5R21AI081101-02	201,142	40,623
ARRA NIH Recovery and Research Support	University of Alabama Birmingham	93.701	5RC2AR058964-02	53,457	-
ARRA NIH Recovery and Research Support	Boston Childrens Hospital	93.701	7R01MH083523-03	18,632	-
ARRA NIH Recovery and Research Support		93.701	7RC1CA145889-03	115,716	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA NIH Recovery and Research Support	Childrens Hospital Los Angeles	93.701	8031-RGR006042	10,793	-
ARRA NIH Recovery and Research Support		93.701	HHSN261201000083I	10,995	-
ARRA NIH Recovery and Research Support	NABI Biopharmaceuticals	93.701	NABI #4514	157,172	-
ARRA NIH Recovery and Research Support	Texas A & M University	93.701	S100030	32,439	-
ARRA NIH Recovery and Research Support		93.701	W81XWH-08-1-0652	12,905	-
ARRA NIH Recovery and Research Support	Childrens Hospital Los Angeles	93.701		54,903	-
ARRA Recovery ACER-AHRQ	AHRQ/Outcome Science	93.715	AHRQ-2010	102	-
ARRA Health Information Technology	Cimro	93.718		117,655	-
ARRA Prevention and Wellness	Nebr. Dept. of Health and Human Services	93.723		77	-
ARRA Prevention and Wellness	Douglas County Department of Health	93.724	1U58DP002394-01	326,758	-
Heart and Vascular Disease	University of Michigan	93.837	3001089474	26,042	-
Heart and Vascular Disease		93.837	08RHL087216A	45,514	-
Heart and Vascular Disease		93.837	1K08HL079967-04	10,553	-
Heart and Vascular Disease		93.837	1R0 HL098503-01A1	289,582	-
Heart and Vascular Disease		93.837	1R01HL090657-02	178,047	-
Heart and Vascular Disease		93.837	1R01HL103942-01	213,545	-
Heart and Vascular Disease		93.837	1R21HL102589-01	166,156	-
Heart and Vascular Disease	New York Medical College	93.837	2R01HL074873-06A2	23,402	-
Heart and Vascular Disease		93.837	3P01HL062222-12S1	77,947	-
Heart and Vascular Disease		93.837	5P01HL062222-12	1,752,559	-
Heart and Vascular Disease		93.837	5R00HL088550-04	222,466	10,499
Heart and Vascular Disease		93.837	5R01HL066446-08	51,301	-
Heart and Vascular Disease		93.837	5R01HL085061-04	257,255	-
Heart and Vascular Disease	Medical College of Georgia	93.837	5R01HL090948-03	63,521	-
Heart and Vascular Disease		93.837	5R01HL093028-02	286,953	-
Heart and Vascular Disease	University of Michigan	93.837	HL087226-04	33,052	-
Heart and Vascular Disease	LNK Chemsolutions	93.837	LNK-NIH 004	26,662	-
Heart and Vascular Disease	Northwestern University	93.837	PUR0193010	1,648	-
Heart and Vascular Disease	University of Colorado Health Science Center	93.837	R01HL095868	31,688	-
Heart and Vascular Disease	LNK Chemsolutions	93.837		22,521	-
Lung Diseases Research	University of Wisconsin Hospital	93.838	1R01HL095410-02	6,646	-
Lung Diseases Research		93.838	5K01HL084684-05	144,930	-
Lung Diseases Research		93.838	5R01AA017993-03	365,352	-
Lung Diseases Research	University of Pennsylvania	93.838	5U01HL086622-03	29,316	-
Blood Diseases		93.839	08RHL078944A	1,351,565	818,677
Blood Diseases		93.839	08RHL087216A	203,822	44,469
Blood Diseases		93.839	5U01HL069233 09	12,909	-
Blood Diseases		93.839	5U01HL069233 10	148,881	-
Blood Diseases	Unvox Pharma LLC	93.839	RHL071433C	4,151	-
Arthritis Musculoskeletal		93.846	5R01AR044552-13	248,110	1,655
Arthritis Musculoskeletal	University of Colorado Health Science Center	93.846	5R01AR051394-04	33,513	-
Arthritis Musculoskeletal		93.846	5R01AR053325-03	70,547	-
Arthritis Musculoskeletal		93.846	5R03AR054539-03	34,055	-
Arthritis Musculoskeletal	North American Rheumatoid Arthritis Consr	93.846	NARAC 2	6,530	-
Diabetes Endocrinology Research	University of Arkansas Medical Science Ctr	93.847	31455	20,105	-
Diabetes Endocrinology Research		93.847	08RDK063945B	101,755	101,755
Diabetes Endocrinology Research		93.847	08RDK069629A	128,139	-
Diabetes Endocrinology Research		93.847	08RDK071076B	4,715	-
Diabetes Endocrinology Research		93.847	08RDK071076C	270,760	-
Diabetes Endocrinology Research		93.847	08RDK077816A	323,003	-
Diabetes Endocrinology Research		93.847	08RDK087625B	263,043	100,838
Diabetes Endocrinology Research		93.847	1R01DK083291-01A1	309,967	-
Diabetes Endocrinology Research		93.847	1R2 DK084517-01	314,332	-
Diabetes Endocrinology Research		93.847	5R01DK071014-04	186,403	-
Diabetes Endocrinology Research		93.847	5R01DK071152-02S1	1,044	-
Diabetes Endocrinology Research		93.847	5R01DK071152-05	192,636	-
Diabetes Endocrinology Research		93.847	5R01DK082956-02	332,757	-
Diabetes Endocrinology Research	Mayo Clinic	93.847		38,637	-
Digestive Diseases and Nutrition		93.848	08RDK063945B	204,661	-
Digestive Diseases and Nutrition		93.848	08RDK079209A	204,941	-
Digestive Diseases and Nutrition	Cornell University	93.848	510578218 074136	111,155	-
Digestive Diseases and Nutrition	Mayo Clinic	93.848	5R01DK056924	6,359	-
Digestive Diseases and Nutrition	University of Texas Southwest Medical Center	93.848		130	-
Kidney Diseases Urology		93.849	1R01DK069919-02	480,627	-
Kidney Diseases Urology		93.849	5R01DK073070-04	105,700	-
Extramural Research Programs Neurosciences		93.853	08RNS035615D	25,428	12,232
Extramural Research Programs Neurosciences		93.853	08RNS074903A	37,515	37,500
Extramural Research Programs Neurosciences		93.853	1F31NS070455-01A1	11,187	-
Extramural Research Programs Neurosciences	University of Rochester	93.853	2P01MH064570-09	142,537	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Extramural Research Programs Neurosciences		93.853	2R56NS041862-10A1	204,394	-
Extramural Research Programs Neurosciences		93.853	3R01NS34239-16S1	33,780	-
Extramural Research Programs Neurosciences	University of Rochester	93.853	5P01MH064570-08	97,969	-
Extramural Research Programs Neurosciences		93.853	5P01NS043985-08	773,109	-
Extramural Research Programs Neurosciences		93.853	5P01NS043985-09	264,612	-
Extramural Research Programs Neurosciences		93.853	5R01NS034239-17	396,658	-
Extramural Research Programs Neurosciences		93.853	5R01NS036126-15	506,816	-
Extramural Research Programs Neurosciences		93.853	5R01NS040730-12	342,474	-
Extramural Research Programs Neurosciences		93.853	5R01NS041858-11	348,887	-
Extramural Research Programs Neurosciences		93.853	5R01NS041862-09	24,945	-
Extramural Research Programs Neurosciences		93.853	5R01NS050660-04	1,439	-
Extramural Research Programs Neurosciences		93.853	5R01NS051334-05	284,998	41,114
Extramural Research Programs Neurosciences		93.853	5R01NS053487-06	213,109	-
Extramural Research Programs Neurosciences		93.853	5R01NS055385-08	212,334	-
Extramural Research Programs Neurosciences		93.853	5R01NS057748-03	319,479	-
Extramural Research Programs Neurosciences		93.853	5R01NS061642-04	451,284	-
Extramural Research Programs Neurosciences		93.853	5R01NS063878-03	292,510	-
Extramural Research Programs Neurosciences		93.853	5R01NS070190-02	168,953	-
Extramural Research Programs Neurosciences		93.853	5R21NS063879-02	76,647	-
Extramural Research Programs Neurosciences		93.853	5R21NS066841-02	246,815	-
Extramural Research Programs Neurosciences		93.853	7R01NS057667-05	103,441	-
Extramural Research Programs Neurosciences	Yale University	93.853	A07593 (M10A10563)	12,036	-
Extramural Research Programs Neurosciences	Yale University	93.853	A08082 (M10A10563)	29,505	-
Extramural Research Programs Neurosciences		93.853	KNS069812A	136,830	-
Extramural Research Programs Neurosciences	St. Lukes-Roosevelt Inst for Hlth Sciences	93.853	P/T 5 P01NS31492-15	8,734	-
Extramural Research Programs Neurosciences	University of Rochester	93.853	PO#415251-G RU01NS05	2,612	-
Allergy Immunology & Transplantation Research	Boston Childrens Hospital	93.855	76844	5,689	-
Allergy Immunology & Transplantation Research	Dana-Farber Cancer Institute	93.855	1015109	210,424	-
Allergy Immunology & Transplantation Research	Univerity of Iowa	93.855	1000727581	17,052	-
Allergy Immunology & Transplantation Research	University of Iowa	93.855	1000832272	166,447	-
Allergy Immunology & Transplantation Research	Social & Scientific Systems, Inc.	93.855	000069-001222	3,819	-
Allergy Immunology & Transplantation Research		93.855	08FAI067373A	252,758	128,476
Allergy Immunology & Transplantation Research		93.855	08KAI068151A	98,321	-
Allergy Immunology & Transplantation Research		93.855	08KAI076609A	118,169	-
Allergy Immunology & Transplantation Research		93.855	08KAI080941A	121,481	-
Allergy Immunology & Transplantation Research		93.855	08RAI069146B	402,928	-
Allergy Immunology & Transplantation Research		93.855	08RAI073510A	5,741	-
Allergy Immunology & Transplantation Research		93.855	08RAI087561A	158,971	-
Allergy Immunology & Transplantation Research		93.855	08RAI087668A	421,222	-
Allergy Immunology & Transplantation Research		93.855	08RAI090438A	84,606	-
Allergy Immunology & Transplantation Research		93.855	08TAI060547B	272,693	-
Allergy Immunology & Transplantation Research		93.855	1R01AI075167-01A2	350,243	-
Allergy Immunology & Transplantation Research	Childrens Hospital Seattle	93.855	1R01AI084011-01A1	8	-
Allergy Immunology & Transplantation Research	University of Minnesota	93.855	1R01AI093319-01	20,531	-
Allergy Immunology & Transplantation Research		93.855	1R13AI091425-01	11,700	-
Allergy Immunology & Transplantation Research		93.855	1R21AI076783-01A1	41,702	28,375
Allergy Immunology & Transplantation Research	ImQuest BioSciences	93.855	1R21AI082689-01A1	91,934	-
Allergy Immunology & Transplantation Research	Microbiotix Inc.	93.855	1R43AI074161	2,714	-
Allergy Immunology & Transplantation Research		93.855	5P01AI083211-02	2,020,400	362,740
Allergy Immunology & Transplantation Research		93.855	5R01AI1074948-04	315,001	-
Allergy Immunology & Transplantation Research		93.855	5R01AI1076475-04	245,066	-
Allergy Immunology & Transplantation Research		93.855	5R01AI038901-15	331,109	-
Allergy Immunology & Transplantation Research		93.855	5R01AI064325-05	48,404	-
Allergy Immunology & Transplantation Research		93.855	5R01AI064325-06	280,670	-
Allergy Immunology & Transplantation Research		93.855	5R01AI067891-05	244,440	-
Allergy Immunology & Transplantation Research		93.855	5R01AI073780 -02	96,669	-
Allergy Immunology & Transplantation Research	University of Rochester Medical Center	93.855	5R01AI073780-02	9,164	-
Allergy Immunology & Transplantation Research		93.855	5R01AI081830-02	272,958	-
Allergy Immunology & Transplantation Research	Social & Scientific Systems, Inc.	93.855	BRSACURE0600165T003	296,262	-
Allergy Immunology & Transplantation Research	University of Colorado Health Science Center	93.855	FY09.278.001	449,496	-
Allergy Immunology & Transplantation Research	University of Minnesota	93.855	N000002802	324,563	-
Allergy Immunology & Transplantation Research	Creighton University	93.855	R01 A1080348 A	38,565	-
Allergy Immunology & Transplantation Research	Southern Research Company, Inc.	93.855	S10-004	77,964	-
Allergy Immunology & Transplantation Research	Geneva Foundation	93.855	S-1175-01	226,647	-
Allergy Immunology & Transplantation Research	University of Washington	93.855	WU-10-296 PO2912021A	7,498	-
Allergy Immunology & Transplantation Research	University of Washington	93.855	WU-11-261 PO2911829P	1,249	-
Allergy Immunology & Transplantation Research	Emergent Trivalent	93.855		99,083	-
Allergy Immunology & Transplantation Research	Emergent Trivalent	93.855		1,667	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Biomedical Research and Research Training	Brigham & Womens Hospital	93.859	104899	2,940	-
Biomedical Research and Research Training	Brigham & Womens Hospital	93.859	106041	37,559	-
Biomedical Research and Research Training		93.859	08RGM061068C	318,552	181,145
Biomedical Research and Research Training		93.859	08RGM062915B	59,545	-
Biomedical Research and Research Training		93.859	08RGM077289A	109,424	-
Biomedical Research and Research Training		93.859	08RGM079393A	188,874	32,722
Biomedical Research and Research Training		93.859	08RGM092999A	251,493	-
Biomedical Research and Research Training		93.859	1R01GM087455-01A1	224,641	-
Biomedical Research and Research Training	San Diego State University	93.859	56615A P4011 7802 21	5,566	-
Biomedical Research and Research Training		93.859	5R01GM051188-17	345,800	-
Biomedical Research and Research Training		93.859	5R01GM072631-05	179,523	-
Biomedical Research and Research Training		93.859	5R01GM074876-05	176,824	-
Biomedical Research and Research Training		93.859	5R01GM076237-05	87,415	-
Biomedical Research and Research Training		93.859	5R01GM080458-04	273,967	-
Biomedical Research and Research Training		93.859	5R01GM080751-23	181,566	-
Biomedical Research and Research Training		93.859	5R01GM082923-04	310,049	-
Biomedical Research and Research Training	University of Missouri	93.859	C00019162-1	138,085	-
Biomedical Research and Research Training		93.859	GM086533	100,680	-
Biomedical Research and Research Training	University of Minnesota	93.859	H001786603	37,547	-
Child Health and Human Development Research	University of Alabama Birmingham	93.865	000249533-067	81,950	-
Child Health and Human Development Research		93.865	08HD0645370A	29,008	-
Child Health and Human Development Research		93.865	08KHD047194A	5,495	4,990
Child Health and Human Development Research		93.865	08RHD042882B	4,633	-
Child Health and Human Development Research		93.865	08RHD042882C	110,530	-
Child Health and Human Development Research		93.865	08RHD046135A	2,004	-
Child Health and Human Development Research		93.865	08RHD051979A	174,474	-
Child Health and Human Development Research		93.865	08RHD058107A	10,214	-
Child Health and Human Development Research		93.865	08RHD062226A	235,105	60,467
Child Health and Human Development Research	Lehigh University	93.865	09-541994-8001	1,382	-
Child Health and Human Development Research		93.865	1K99HD059985-01A2	58,575	-
Child Health and Human Development Research	Pennsylvania State University	93.865	3143UNDHHS4144	15,200	-
Child Health and Human Development Research	Childrens Hospital Seattle	93.865	413920056001 UN	2	-
Child Health and Human Development Research	University of Colorado Boulder	93.865	5P50HD027802-20	65,020	-
Child Health and Human Development Research		93.865	5R01HD038468-09	256,645	-
Child Health and Human Development Research		93.865	7R01HD053719-06	409,459	166,052
Child Health and Human Development Research	University of Colorado Health Science Center	93.865	GPEDI0472A	97,495	-
Child Health and Human Development Research	Case Western Reserve	93.865	RES501971	45,475	-
Aging Research	Brigham & Womens Hospital	93.866	104900	66,808	-
Aging Research		93.866	08FAG032788A	26,069	-
Aging Research		93.866	08KAG033684A	63,547	-
Aging Research		93.866	08RAG029222A	93,035	34,664
Aging Research	Creighton University	93.866	1 R01 AR054496-01A2	11,306	-
Aging Research		93.866	1R01AG034995-01A1	672,553	125,300
Aging Research		93.866	3R01AG24912-05S1	76,420	-
Aging Research	Creighton University	93.866	5R01AG028168-03	10,200	-
Aging Research		93.866	5R01AG031158-03	637,196	176,822
Aging Research	Wichita State University	93.866	SUB090218-2	302,700	-
Vision Research		93.867	08REY010595E	654,195	-
Vision Research		93.867	08REY017809B	379,301	-
Vision Research		93.867	2R01EY010542-14	337,743	45,854
Vision Research		93.867	5R01EY013394-08	460,851	-
Vision Research		93.867	5R01EY016730-05	299,267	-
Vision Research		93.867	5R01EY017653-3	242,184	-
Vision Research		93.867	5R01EY018172-04	370,683	-
Medical Library Assistance		93.879	08RLM009219A	55,037	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairmans Health Board	93.933		17,201	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairmans Health Board	93.933		3,136	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairmans Health Board	93.933		177	-
Comprehensive School Health Programs	Nebraska Department of Education	93.938	94-1060 CDCHLTH-11	9,999	-
Community Mental Health Services	Nebr. Dept. of Health and Human Services	93.958	4581704 1010034	36,398	-
International Research and Research Training		93.989	08DTW001429B	549,730	32,710
International Research and Research Training		93.989	08DTW001429C	3,185	-
International Research and Research Training		93.989	08DTW001429B	22,752	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	N/A	88,770	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		22,475	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		4,403	-
93 Agency Total				99,627,688	

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>97 Department of Homeland Security:</b>					
Homeland Security Grant Program	Nebraska Department of Agriculture	97.067	1805180	13,884	-
Homeland Security Grant Program	Nebraska Military Department	97.067	10-SR 31016-01	176,245	-
Homeland Security Grant Program	Nebraska Department of Agriculture	97.067	18-05-173	16,307	-
Homeland Security Grant Program	Nebraska Military Department	97.067		60,648	-
Homeland Security Grant Program	Nebraska Military Department	97.067		230,534	-
Homeland Security Grant Program	Nebraska Military Department	97.067		23,245	-
Homeland Security Testing		97.077	2007DN077ER0007	494,410	40,845
97 Agency Total				<u>1,015,273</u>	
<b>98 Agency for International Development:</b>					
USAID Foreign Assistance Programs	National Academy of Sciences	98.001	PGA-P280421	4,372	-
USAID Foreign Assistance Programs		98.001	688A00070004300	986,434	559,500
USAID Foreign Assistance Programs		98.001	AID0AALA1000009	264,657	152,397
USAID Foreign Assistance Programs		98.001	EPPA00060001600	3,061,150	1,855,310
98 Agency Total				<u>4,316,613</u>	
<b>Total Research and Development Cluster</b>				<u>\$ 196,419,992</u>	
<b>Student Aid Cluster:</b>					
<b>84 Department of Education:</b>					
Supplemental Education Opportunity Grant		84.007	P007A102455	\$ 124,617	\$ -
Supplemental Education Opportunity Grant		84.007	P007A102478	62,728	-
Supplemental Education Opportunity Grant		84.007	P007A1024790	515,356	-
Supplemental Education Opportunity Grant		84.007	P007A1024800	256,844	-
Federal Work Study Program		84.033		49,155	-
Federal Work Study Program		84.033	P033A0924550	14,301	-
Federal Work Study Program		84.033	P033A0924790	39,158	-
Federal Work Study Program		84.033	P033A1024550	313,265	-
Federal Work Study Program		84.033	P033A102478	45,249	-
Federal Work Study Program		84.033	P033A1024790	914,346	-
Federal Work Study Program		84.033	P033A1024800	320,008	-
Pell Grant Program		84.063	P063P0902650	530,730	-
Pell Grant Program		84.063	P063P0917810	58,701	-
Pell Grant Program		84.063	P063P1002650	18,638,007	-
Pell Grant Program		84.063	P063P101779	7,819,811	-
Pell Grant Program		84.063	P063P1017810	15,746,911	-
Pell Grant Program		84.063	P063P20102869	1,019,294	-
Pell Grant Program		84.063	P375A0902650	1,462	-
Pell Grant Program		84.063	P376S1002650	1,687,720	-
Pell Grant Program		84.063		23,885	-
Ford Direct Loan Program		84.268	P268K1002650	1,157,916	-
Ford Direct Loan Program		84.268	P268K1029250	995	-
Ford Direct Loan Program		84.268	P268K1102650	109,764,223	-
Ford Direct Loan Program		84.268	P268K111779	24,993,462	-
Ford Direct Loan Program		84.268	P268K1117810	55,633,659	-
Ford Direct Loan Program		84.268	P268K112869	42,443,472	-
Ford Direct Loan Program		84.268	P268K1129250	875,981	-
Ford Direct Loan Program		84.268	P268K121779	37,375	-
Ford Direct Loan Program		84.268	P268K122869	811,876	-
Academic Competitiveness		84.375	P375A101779	467,585	-
Academic Competitiveness		84.375	P375A1017810	456,192	-
Smart Grant		84.376	P376S101779	91,114	-
Smart Grant		84.376	P376S1017810	182,037	-
Teaching Grant		84.379	P379T1017810	3,000	-
Teaching Grant		84.379	P379T1102650	113,000	-
Teaching Grant		84.379	P379T1117790	217,000	-
Teaching Grant		84.379	P379T1117810	167,470	-
<b>Total Student Financial Aid Cluster</b>				<u>\$ 285,597,905</u>	
<b>Other:</b>					
<b>Trio Cluster:</b>					
Student Support Services		84.042	P042A050355	\$ 75,354	\$ -
Student Support Services		84.042	P042A0510890	86,953	-
Student Support Services		84.042	P042A060480-08	43,927	-
Student Support Services		84.042	P042A1006410	250,332	-
Student Support Services		84.042	P042A101070	429,873	-
Student Support Services		84.042	P042A1012860	233,211	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Talent Search		84.044	P044A0604790	418,222	-
Upward Bound		84.047	P047A0701320	236,745	-
Upward Bound		84.047	P047A0708920	311,595	-
Upward Bound		84.047	P047M070021	236,991	-
McNair Post-Baccalaureate Achievement		84.217	P217A0700100	199,093	-
<b>Total Trio Cluster</b>				<u>2,522,296</u>	
<b>10 Department of Agriculture:</b>					
Department of Agriculture		10	43639521737	14,897	-
Department of Agriculture		10	32 055 0470049123	75,734	-
<b>Total CFDA Unknown</b>				<u>90,631</u>	
Agriculture Research Service		10.001	65748210114	13,735	-
Agriculture Research Service		10.001	59-5440-1-314	955	-
<b>Total CFDA 10.001</b>				<u>14,690</u>	
Federal-State Marketing Improvement Program		10.156	12-25-G-1119	<u>20,670</u>	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.169	1813088	<u>1,681</u>	-
Specialty Crop Block Grant	Nebraska Department of Agriculture	10.170	1813139	<u>7,260</u>	-
Special Agricultural Research Grants	Texas A & M University	10.200	570607	6,600	-
Special Agricultural Research Grants	South Dakota State University	10.200	3TF093	48,039	-
Special Agricultural Research Grants	South Dakota State University	10.200	3TL131	14,981	-
Special Agricultural Research Grants	Michigan State University	10.200	61-4080J	379	-
Special Agricultural Research Grants	Michigan State University	10.200	614123UNL	5,641	-
<b>Total CFDA 10.200</b>				<u>75,640</u>	
Competitive Research Grants		10.206	2007-55112-17856	172,024	55,536
Competitive Research Grants		10.206	2008-35401-04508	143,826	42,213
<b>Total CFDA 10.206</b>				<u>315,850</u>	
Graduate Fellowships		10.210	2010-38420-20325	<u>62,898</u>	-
Low Input Farming Systems	Iowa State University	10.215	4103041	<u>4,447</u>	-
1890 Inst Capacity Building		10.216	2009-35400-05076	<u>53,904</u>	14,080
Higher Education Challenge Program		10.217	20073841118114	6,248	938
Higher Education Challenge Program		10.217	2006-38411-17077	2,153	-
Higher Education Challenge Program		10.217	2009-38411-19753	129,477	60,849
Higher Education Challenge Program	North Carolina State University	10.217	2010-2697-01	25,228	-
<b>Total CFDA 10.217</b>				<u>163,106</u>	
Higher Education Multicultural Scholars		10.220	2006-38413-16603	<u>6,000</u>	-
Integrated Programs	Iowa State University	10.303	4163003	116,047	-
Integrated Programs	University of Illinois Urbana	10.303	20070496728	6,594	-
Integrated Programs	University of Illinois Urbana	10.303	20070496733	9,190	-
Integrated Programs	University of Illinois Urbana	10.303	20070496734	9,300	-
Integrated Programs		10.303	2005-51130-03315	6,566	834
Integrated Programs		10.303	2008-51110-19237	194,695	102,674
Integrated Programs		10.303	2009-51110-05852	84,464	61,825
Integrated Programs		10.303	2009-51130-06040	172,567	-
Integrated Programs	Colorado State University	10.303	G14474	11,427	-
<b>Total CFDA 10.303</b>				<u>610,850</u>	
Homeland Security Agricultural	Kansas State University	10.304	S08016	<u>30,360</u>	-
International Science and Education Grant		10.305	2008-51160-04361	<u>480</u>	-
Special Crop Research Initiative	Texas A & M University	10.309	56596	27,637	-
Special Crop Research Initiative	Oregon State University	10.309	C0404A-A	108,848	-
<b>Total CFDA 10.309</b>				<u>136,485</u>	
Agriculture and Food Research Initiative	Washington State University	10.310	112858G002698	34,149	-
Agriculture and Food Research Initiative		10.310	2011-67001-30011	29,515	-
Agriculture and Food Research Initiative		10.310	2011-67003-30206	30,726	-
Agriculture and Food Research Initiative	South Dakota State University	10.310	3TB182	12,593	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Agriculture and Food Research Initiative	University of Missouri	10.310	C00315872	350	-
Agriculture and Food Research Initiative	University of Georgia	10.310	RC2933654693988	53,305	-
Agriculture and Food Research Initiative	Rutgers, The State University of New Jersey	10.310	S1384624	72	-
Total CFDA 10.310				160,710	
Beginning Farmer Rancher Development Pgm	Center for Rural Affairs	10.311	20104940021753	8,183	-
Beginning Farmer Rancher Development Pgm		10.311	2009-49400-05871	130,503	60,489
Beginning Farmer Rancher Development Pgm	Land Stewardship	10.311		4,188	-
Beginning Farmer Rancher Development Pgm	Land Stewardship	10.311		2,105	-
Total CFDA 10.311				144,979	
ARRA TAAF Recovery	University of Minnesota	10.315	H001344201	107,510	-
Cooperative Extension Service	Purdue University	10.500	8000040171	130,899	-
Cooperative Extension Service	Nebraska Indian Community College	10.500	20104700221708	11,832	-
Cooperative Extension Service	Auburn University	10.500	08HHP3746480019	211	-
Cooperative Extension Service	Auburn University	10.500	10ACES374584UNL	5,400	-
Cooperative Extension Service	Nebraska Indian Commission	10.500	2006-02492	3,070	-
Cooperative Extension Service		10.500	2006-41590-03461	37,618	18,341
Cooperative Extension Service		10.500	2007-41595-03903	1,558,748	1,189,514
Cooperative Extension Service		10.500	2007-49200-03889	811,426	458,854
Cooperative Extension Service	National 4-H Council	10.500	2008-45201-04715	17,495	-
Cooperative Extension Service		10.500	2009-41520-05388	145,434	-
Cooperative Extension Service		10.500	2009-41534-05439	77,207	743
Cooperative Extension Service		10.500	2010-41534-21629	127,684	-
Cooperative Extension Service		10.500	2010-41590-20748	153,722	120,003
Cooperative Extension Service		10.500	2010-48712-21880	498,958	-
Cooperative Extension Service		10.500	2010-48869-20685	461,843	201,965
Cooperative Extension Service		10.500	2010-49200-06200	428,023	243,927
Cooperative Extension Service	University of Wisconsin Madison	10.500	225K061	876	-
Cooperative Extension Service		10.500	41100-02700	561,939	-
Cooperative Extension Service		10.500	41200-02700	52,853	-
Cooperative Extension Service		10.500	41300-02700	253,743	-
Cooperative Extension Service		10.500	41510-02700	589,418	-
Cooperative Extension Service		10.500	46000-02700	50,270	-
Cooperative Extension Service		10.500	48024-02700	30,885	-
Cooperative Extension Service		10.500	FORMULA FUNDS	4,228,763	-
Cooperative Extension Service	University of Minnesota	10.500	H000756403	5,619	-
Cooperative Extension Service	University of Minnesota	10.500	H001226802	37,172	-
Cooperative Extension Service	University of Minnesota	10.500	H001911906	5,351	-
Cooperative Extension Service	University of Minnesota	10.500	H408905210	45,446	-
Cooperative Extension Service	University of Minnesota	10.500	H408906004	17,684	-
Cooperative Extension Service	Extension Foundation	10.500	HE1	16,989	-
Cooperative Extension Service	Kansas State University	10.500	S08041	89,439	-
Cooperative Extension Service	Kansas State University	10.500	S10094	7,501	-
Cooperative Extension Service	Kansas State University	10.500	S10160	42,559	-
Cooperative Extension Service	Kansas State University	10.500	S11091	61,133	-
Cooperative Extension Service	Kansas State University	10.500	S11100	22,491	-
Cooperative Extension Service	Kansas State University	10.500	S11167	12,100	-
Cooperative Extension Service	University of Minnesota	10.500	S4089052601	5,334	-
Total CFDA 10.500				10,607,135	
Supplemental Food Program	Douglas County Department of Health	10.557		3,832	-
Supplemental Food Program	Douglas County Department of Health	10.557		11,509	-
Total CFDA 10.557				15,341	
Child and Adult Food Program	Nebraska Department of Education	10.558		15,987	-
Child and Adult Food Program		10.558		18,463	-
Total CFDA 10.558				34,450	
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		68,294	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		11,226	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		12,244	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		7,691	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		15,656	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		11,764	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		864	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		39,886	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		14,095	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		6,721	-

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		53,110	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		9,476	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		12,071	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		11,219	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		8,527	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		10,966	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		12,071	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		25,290	25,290
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		171,898	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		28,244	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		35,064	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		7,592	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		45,492	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		31,102	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		24,054	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		115,141	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		42,454	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		17,252	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		126,595	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		25,949	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		35,653	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		5,563	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		25,709	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		31,737	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		17,712	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		35,996	-
State Administered Matching Grants	Nebr. Dept. of Health and Human Services	10.561		43,047	43,047
Total CFDA 10.561				1,197,425	
Cooperative Forestry Assistance		10.664	GR288001846	1,801,261	291,378
Cooperative Forestry Assistance	National State Foresters	10.664	NE-009	1,310	-
Total CFDA 10.664				1,802,571	
Rural Development Forestries		10.672	08-DG-11020000-030	165,963	128,820
Rural Development Forestries		10.672	09-DG-11020000-061	14,518	-
Total CFDA 10.672				180,481	
Forest Legacy Program		10.676	07-DG-11020000-051	3,892	-
Forest Legacy Program		10.676	08-DG-11020000-025	3,609	-
Total CFDA 10.676				7,501	
Forestry Stewardship Program		10.678	10-DG-11020000-005	8,295	-
Rural Business Enterprise		10.769	RBEG	3,763	-
Rural Business Enterprise	Nebraska Sustainable Agriculture Society	10.769		10,591	-
Total CFDA 10.769				14,354	
Rural Cooperative Development Grants		10.771	RCDG	95,547	-
Rural Cooperative Development Grants		10.771	RCDG	2,207	-
Total CFDA 10.771				97,754	
NRCS Soil Survey		10.903	RCDG 2011	100,833	-
Environmental Quality Incentive Program	Nebraska Cattlemens Association	10.912	42116	16,983	-
Environmental Quality Incentive Program	Michigan State University	10.912	614756UNL	5,627	-
Environmental Quality Incentive Program		10.912	683A756154	25,398	-
Total CFDA 10.912				48,008	
NCRS Conservation Security		10.921	6865267455	120,008	-
Agriculture Statistics Report		10.950	58-3AEU-0-0020	54,238	-
International Training Foreign Participant		10.962	5831487208	1,413	-
International Training Foreign Participant		10.962	58-3148-6-053	5,553	-
Total CFDA 10.962				6,966	
10 Agency Total				16,303,511	
<b>11 Department of Commerce:</b>					
ARRA State Broadband Data Development Pgm	Nebraska Public Service Commission	11.558	RIN0660ZA29	140,712	-
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611	11/1/1940	250,000	-
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611	110139	138,210	-
Manufacturing Extension Partnership	Nebraska Dept. of Economic Development	11.611		15	-
Total CFDA 11.611				388,225	

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA NIST Construction Grants		11.618	60NANB10D035	4,135,410	-
11 Agency Total				<u>4,664,347</u>	
<b>12 Department of Defense:</b>					
Department of Defense	Dawnbreaker Inc	12	101001	272,854	-
Department of Defense	OT Training Solutions	12	08-0001	793,690	-
Department of Defense		12	W81K04-06-D-0020	63,020	-
Total CFDA Unknown				<u>1,129,564</u>	
GSA Procurement Technical Assistance		12.002	SP4800-09-2-0867	204,312	-
GSA Procurement Technical Assistance		12.002	SP4800-11-2-1167	236,188	-
Total CFDA 12.002				<u>440,500</u>	
Army Medical Research		12.420	W81XWH-10-1-0139	535,567	-
Airforce Defense Research Science		12.800	FA95500810232	13,201	-
NSA Mathematical Sciences Research		12.901	H98230-09-1-0102	7,192	-
NSA Mathematical Sciences Research		12.901	H98230-10-1-0226	7,730	-
Total CFDA 12.901				<u>14,922</u>	
12 Agency Total				<u>2,133,754</u>	
<b>14 Department of Housing and Urban Development:</b>					
Supportive Housing Program	Goldenrod Hills Chicago	14.235		15	-
Supportive Housing Program	Goldenrod Hills Chicago	14.235		189	-
Total CFDA 14.235				<u>204</u>	
ARRA Homelessness Prevention	City of Lincoln	14.257	9100180	10,987	-
ARRA Homelessness Prevention	Nebr. Management Info Systems, Inc.	14.257		29,910	-
Total CFDA 14.257				<u>40,897</u>	
14 Agency Total				<u>41,101</u>	
<b>15 Department of Interior:</b>					
National Fire Plan		15.228	601818J426	12,390	11,947
Water Conservation Field		15.530	R07AP60006	52,410	-
Wildlife Restoration	Nebraska Game and Parks Commission	15.611		61,016	-
Historic Preservation		15.904	ST-03-10-0025-10	1,610	-
15 Agency Total				<u>127,426</u>	
<b>16 Department of Justice:</b>					
Juvenile Justice and Delinquency Prevention		16.540	08-JJ-11	11,475	-
Juvenile Justice and Delinquency Prevention	Nebr Comm Law Enforce Criminal Justice	16.540	09JJ0023	33,663	-
Total CFDA 16.540				<u>45,138</u>	
Juvenile Justice	City of Omaha	16.541	2006-JL-FX-K073	31,469	-
Rural Domestic Violence		16.589	2010-WR-AX-0055	48,568	-
Weed Control	City of Omaha	16.595	BJA 2009	1,200	-
Juvenile Mentoring Program	National 4-H Council	16.726	2010JUFX0016	5,214	-
E Byrne Memorial Justice Assistance	City of Lincoln Police Department	16.738		50,209	-
E Byrne Memorial Justice Assistance	Douglas County Department of Corrections	16.738		15,337	-
E Byrne Memorial Justice Assistance	Douglas County Department of Health	16.738		24,773	-
Total CFDA 16.738				<u>90,319</u>	
Coverdell Forensic Grant	Nebraska State Patrol	16.742	11-CL-01	23,128	-
Criminal and Juvenile Justice	Friendship Home	16.745		5,200	-
16 Agency Total				<u>250,236</u>	
<b>17 Department of Labor:</b>					
Department of Labor		17	DOLB092J13769	5,645	-
ARRA Worker Training and Placement	Nebraska Department of Labor	17.275	023-0026-2010	242,176	12,536
Mine Health and Safety		17.600	MSHA-2010-1	11,103	-
Mine Health and Safety		17.600	MSHASGA2011-1	66,623	-
Total CFDA 17.600				<u>77,726</u>	
17 Agency Total				<u>325,547</u>	

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>19 Department of State:</b>					
Department of State	Institute of International Education	19		14,822	-
Department of State	Institute of International Education	19		12,782	-
Total CFDA Unknown				<u>27,604</u>	
Educational Exchange	International Research & Exchange	19.408	FY09-TEA-UNL-06	179,634	-
Educational Exchange		19.408	S-ECAAS-06-GR-157	91,712	-
Total CFDA 19.408				<u>271,346</u>	
International Education Training & Research	American Council Learning Society	19.430	1701011803827360	13,302	-
Public Diplomacy Programs		19.501	SAF200-10-CA012	137,880	-
19 Agency Total				<u>450,132</u>	
<b>20 Department of Transportation:</b>					
Department of Transportation		20	DTFH64-10-G-00024	4,552	-
Department of Transportation	Nebraska Department of Roads	20	STPB-STWD 72	88,464	88,464
Total CFDA Unknown				<u>93,016</u>	
Highway Research and Development Program	Nebraska Department of Education	20.200	94-8000 TRANSED-09	98,235	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	54537	2,891	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	54538	1,533	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	56541	1,484	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		395,007	-
Total CFDA 20.205				<u>400,915</u>	
Safety Data Improvement Program	Nebr. Dept. of Health and Human Services	20.234	40649	25,334	-
Safety Data Improvement Program	Nebr. Dept. of Health and Human Services	20.234	41066-04	8,073	-
Safety Data Improvement Program	Nebr. Dept. of Health and Human Services	20.234	41104-04	8,073	-
Total CFDA 20.234				<u>41,480</u>	
State & Community Highway Safety	Nebraska Department of Motor Vehicles	20.600	1025	928	-
State & Community Highway Safety	Nebraska Department of Roads	20.600	402-11-06	120,135	-
State & Community Highway Safety	Nebraska Department of Roads	20.600		2,562	-
Total CFDA 20.600				<u>123,625</u>	
Alcohol Traffic Safety	Nebraska Department of Motor Vehicles	20.601	40822	52,848	-
Alcohol Traffic Safety	Nebraska Department of Roads	20.601	53293	4,146	-
Total CFDA 20.601				<u>56,994</u>	
Occupant Protection	Nebraska Department of Motor Vehicles	20.602	405106	7,822	-
Occupant Protection	Nebraska Department of Motor Vehicles	20.602	405116	7,550	-
Occupant Protection	Nebraska Department of Motor Vehicles	20.602	40511610	3,803	-
Total CFDA 20.602				<u>19,175</u>	
State Traffic Safety Information	Nebraska Department of Motor Vehicles	20.610	408110201	3,510	-
State Traffic Safety Information	Nebr. Dept. of Health and Human Services	20.610	46092-04	17,822	-
State Traffic Safety Information	Nebr. Dept. of Health and Human Services	20.610	46094-04	17,072	-
Total CFDA 20.610				<u>38,404</u>	
Pipeline and Hazardous Materials	Nebraska Military Department	20.703		1,321	-
20 Agency Total				<u>873,165</u>	
<b>43 National Aeronautics &amp; Space Administration:</b>					
National Aeronautics & Space Administration		43	NNG05GJ03H00	943,593	413,414
National Aeronautics & Space Administration		43	NNX09A047H	31,232	-
National Aeronautics & Space Administration		43	NNX10AN62H00	72,625	20,076
National Aeronautics & Space Administration		43	NNX10AT80A	56,715	-
Total CFDA Unknown				<u>1,104,165</u>	
Aerospace Education Services		43.001	NNX08AP17G	880,436	-
43 Agency Total				<u>1,984,601</u>	
<b>45 National Endowment Arts and Humanities:</b>					
Promotion of the Arts		45.024	851008196	312	-
Promotion of the Arts		45.024	1054007080	25,000	-
Promotion of the Arts		45.024	10520007094	2,520	-
Total CFDA 45.024				<u>27,832</u>	

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Partnership Agreements	Nebraska Arts Council	45.025	5415 MG-FY2010	750	-
Partnership Agreements	Nebraska Arts Council	45.025	5532 mg - fy2010	900	-
Partnership Agreements	Mid America Arts	45.025	FY11-0019	12,500	-
Total CFDA 45.025				14,150	
Office of Preservation		45.149	PJ-50026-07	90,557	-
Promotion of the Humanities		45.169	HD-50847-09	7,923	4,474
IMLS Laura Bush 21ST Century Library	University of Maryland	45.313	Z929602	4,993	-
45 Agency Total				145,455	
<b>47 National Science Foundation:</b>					
Engineering		47.041	1008421	18,473	-
Engineering		47.041	1011987	23,159	-
				41,632	
Geosciences	Institute Global Environmental Strategies	47.050	71030	4,103	-
Computer & Information Science & Technology		47.070	1000028	2,772	-
Computer & Information Science & Technology		47.070	1053540	11,729	-
Computer & Information Science & Technology		47.070	1062995	22,499	-
Total CFDA 47.070				37,000	
Biological Sciences		47.074	716899	43,692	8,000
Biological Sciences		47.074	717214	79,233	-
Biological Sciences	Kansas State University	47.074	S11062	31,417	-
Total CFDA 47.074				154,342	
Social Behavior & Economic Science		47.075	620101	17,190	-
Social Behavior & Economic Science		47.075	921266	14,900	-
Total CFDA 47.075				32,090	
Education & Human Resources		47.076	548501	26	-
Education & Human Resources		47.076	622274	187,734	155,125
Education & Human Resources		47.076	624591	17,138	416
Education & Human Resources		47.076	632175	34,965	-
Education & Human Resources		47.076	737376	52,818	-
Education & Human Resources		47.076	807090	122,229	-
Education & Human Resources		47.076	938034	22,325	-
Education & Human Resources		47.076	1035268	120,171	-
Education & Human Resources		47.076	1035358	67,514	-
Education & Human Resources		47.076	1041000	139,382	-
Education & Human Resources		47.076	1060322	3,293	-
Education & Human Resources	National Science Foundation	47.076	DGE-1111312	39,810	-
Education & Human Resources	National Science Foundation	47.076	DUE-0313691	248,150	-
Total CFDA 47.076				1,055,555	
ARRA Research Support		47.082	963262	83,720	-
47 Agency Total				1,408,442	
<b>59 Small Business Administration:</b>					
Small Business Administration		59	SBAHQ-09-I-0036	30,047	-
Small Business Administration		59	SBAHQ-10-I-0093	80,553	-
Total CFDA Unknown				110,600	
Small Business Development		59.037	0-603001-Z-0028-30	484,169	209,472
Small Business Development		59.037	1-603001-z-0028-31	144,840	-
Small Business Development		59.037	1-603001-z-0028-31	12,779	12,779
Small Business Development		59.037	1-603001-z-0028-31	27,962	27,962
Small Business Development		59.037	1-603001-z-0028-31	5,674	5,674
Small Business Development		59.037	1-603001-z-0135	26,782	-
Small Business Development		59.037	SBAHQ-09-B-0003	36,943	-
Small Business Development		59.037	SBAHQ-09-B-003	106,350	-
Small Business Development		59.037	SBAHQ-10-B-0012	18,284	-
Small Business Development		59.037	SBAHQ-10-V-0005	106,089	-
Total CFDA 59.037				969,872	
Federal & State Technology Partnerships		59.058	SBAHQ-10-G-0014	37,688	-
59 Agency Total				1,118,160	

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>66 Environmental Protection Agency:</b>					
State Indoor Radon Grants	Nebr. Dept. of Health and Human Services	66.032	K1007399210	2,912	-
ARRA EPA National Clean Diesel Funding		66.039	2A-97707001-0	723,006	665,901
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560923	49,432	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	560925	76,090	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460	56-0713	8,912	-
Non-Point Source Implementation	Nebr. Dept. of Environmental Quality	66.460		28,261	-
Non-Point Source Implementation	PrairieLand RC&D Council	66.460		42,979	-
Total CFDA 66.460				205,674	
Lead Based Paint	Nebraska Department of Agriculture	66.707	1806003	9,966	-
Pollution Prevention Program		66.708	NP-97715301-0	33,856	-
Pollution Prevention Program		66.708	NP977257010	53,387	-
Total CFDA 66.708				87,243	
Surveys Training Demonstrations	IPM Institute	66.716		4,936	-
Source Reduction Assistance		66.717	X9-83375501-0	1,282	1,000
Solid Waste Management Assistance		66.808	X1-97724501-0	17,089	-
Environmental Education		66.951	NE977109010	11,268	-
Environmental Education		66.951	NE-97719101	33,059	-
Total CFDA 66.951				44,327	
66 Agency Total				1,096,435	
<b>81 Department of Energy:</b>					
ARRA State Energy Program		81.041	09/10-030	17,484	-
ARRA State Energy Program		81.041	09/10-033	3,303	-
ARRA State Energy Program		81.041	09/10-034	79,941	-
ARRA State Energy Program	Nebraska Energy Office	81.041	09/10-029	860,000	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-001	186,707	-
ARRA State Energy Program	Nebraska Energy Office	81.041	10/11-002	247,765	-
ARRA State Energy Program		81.041	DE-EE0000134	254,255	-
Total CFDA 81.041				1,649,455	
ARRA Conservation and Research Development		81.086	DE-EE0003866	73,127	-
ARRA Electricity Delivery	University of Minnesota	81.122	A000211559	1,798	-
81 Agency Total				1,724,380	
<b>84 Department of Education:</b>					
Department of Education	Academy of Education	84	306 A00 06 00506 00	94,617	-
Department of Education	Nebr. Coord Comm. for Postsecondary Educ.	84		170	-
Total CFDA Unknown				94,787	
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B10-11	63,110	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B13-10	144,701	11,985
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B17-11	100,136	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B18-11	285,003	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-1B7-10	20,439	-
Special Education State Grants	Nebraska Department of Education	84.027	94-2810-248-6B5-11	158,608	-
Total CFDA 84.027				771,997	
State Student Incentive Program	Nebr. Coord Comm. for Postsecondary Educ.	84.069		104,909	-
State Student Incentive Program	Nebr. Coord Comm. for Postsecondary Educ.	84.069		963	-
State Student Incentive Program	Nebr. Coord Comm. for Postsecondary Educ.	84.069		70,113	-
State Student Incentive Program	Nebraska Department of Education	84.069		32,684	-
Total CFDA 84.069				208,669	
Improvement of Postsecondary Education		84.116	P116J0700280	84,925	-
Improvement of Postsecondary Education		84.116	P116J0900170	52,766	7,680
Improvement of Postsecondary Education		84.116	P116M0600150	111	-
Improvement of Postsecondary Education		84.116	P116P1000420	10,000	-
Improvement of Postsecondary Education		84.116	P116U0800010	71,829	-
Total CFDA 84.116				219,631	
Business and International Education		84.153	P153A070027	112	-

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C1-11	17,595	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C3-10	40,007	11,760
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C3-11	130,547	35,780
Infants & Toddlers with Disabilities	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C6-10	5,912	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-6001-248-1C2-10	48,770	-
Infants & Toddlers with Disabilities	Nebraska Department of Education	84.181	94-6001-248-1C5-10	22,728	-
Total CFDA 84.181				265,559	
Safe and Drug Free Schools		84.184	Q184Z0900310	164,667	-
Safe and Drug Free Schools	Lincoln Public Schools	84.184		19,599	-
Total CFDA 84.184				184,266	
Graduate Assistance in Areas of Need		84.200	35-1905-3002	68,462	-
Graduate Assistance in Areas of Need		84.200	P200A0703440	90,463	-
Graduate Assistance in Areas of Need		84.200	P200A070554-08	37,293	-
Graduate Assistance in Areas of Need		84.200	P200A090064	122,304	-
Graduate Assistance in Areas of Need		84.200	P200A1001380	37,084	-
Total CFDA 84.200				355,606	
Improvement of Education	Seattle Public Schools	84.215	HSPSC 10-03	21,851	-
Improvement of Education	Seattle Public Schools	84.215	HSPSC 11-03	3,475	-
Improvement of Education		84.215	U215K0900770	201,698	-
Improvement of Education		84.215	U215K090131	37,361	-
Improvement of Education		84.215	U215K100195	60,948	-
Total CFDA 84.215				325,333	
Eisenhower Professional Development	Nebr. Coord Comm. for Postsecondary Educ.	84.281		4,636	-
21ST Century Community Learning Center	Columbus Public Schools	84.287	42801	73,084	-
21ST Century Community Learning Center	Middle School Learning Center Initiative	84.287	N/A	1,631	-
21ST Century Community Learning Center	Middle School Learning Center Initiative	84.287		9,928	-
Total CFDA 84.287				84,643	
Indian Education		84.299	B299B050062	8,573	-
Indian Education	Nebraska Indian Community College	84.299	S299B090044	6,503	-
Total CFDA 84.299				15,076	
Research and Development		84.305	R305B080010	134,640	-
Goals 2000: Parental Information Center	Nebraska Child and Family Foundation	84.310	U310A060059	146,058	-
Special Education State Personnel Develop	Nebraska Department of Education	84.323	30106	999	-
Special Education State Personnel Develop	Nebraska Department of Education	84.323	94-2810-248-GSEG1-11	82,832	-
Total CFDA 84.323				83,831	
Personnel Preparation Children with Disabilities		84.325	H325K0511510	77,021	-
Personnel Preparation Children with Disabilities		84.325	H325K0604290	147,101	-
Personnel Preparation Children with Disabilities		84.325	H325K1002490	25,150	-
Total CFDA 84.325				249,272	
Special Education Technical Assistance	Nebraska Department of Education	84.326	49-2810-248-1819-09	20,850	-
Demonstration Projects Children with Disabilities		84.333	P333A0800700	309,584	-
Childcare Access		84.335	P335A1000570	49,594	-
Teacher Quality Enhancement	Nebraska Department of Education	84.336	094 8000 T2ASW2-10	9,198	-
Teacher Quality Enhancement	Nebraska Department of Education	84.336	94-8000-T2ASW2-11	40,597	-
Total CFDA 84.336				49,795	
Arts In Education	Kennedy Center	84.351		15,231	-
Improve Teacher Quality Grants	Nebraska Department of Education	84.367	29308	22,295	-
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B070024	69	-
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B070024/S367B070	19,435	-
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B080024	12,998	-
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B080024/S367B080	25,930	-
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B100024	103,927	10,601
Improve Teacher Quality Grants	Nebr. Coord Comm. for Postsecondary Educ.	84.367	S367B100024A	11,788	-
Total CFDA 84.367				196,442	
College Access Challenge Grant	Nebr. Coord Comm. for Postsecondary Educ.	84.378	P378A100002	4,431	-
College Access Challenge Grant	Nebr. Coord Comm. for Postsecondary Educ.	84.378		8,262	-
College Access Challenge Grant	Nebr. Coord Comm. for Postsecondary Educ.	84.378		450	-
Total CFDA 84.378				13,143	

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA Infants and Family Grants	Nebraska Department of Education	84.393	94-2810-248-ARRA-C-5	29,483	-
ARRA Infants and Family Grants	Nebraska Department of Education	84.393	94-6001-248-ARRA-C-1	31,642	-
ARRA Infants and Family Grants	Nebraska Department of Education	84.393	99-5532-248-ARRA-C-1	83,765	-
ARRA Infants and Family Grants	Nebraska Department of Education	84.393	99-5532-248-ARRA-C-6	31,940	-
Total CFDA 84.393				176,830	
National Writing Project	National Writing Project	84.928	10-NE03	11,210	-
National Writing Project	National Writing Project	84.928	92NE02	32,340	-
Total CFDA 84.928				43,550	
84 Agency Total				4,019,135	
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	28304-04	365	-
Department of Health and Human Services	ICF Incorporated	93	29PS00067	15,140	-
Department of Health and Human Services		93	HHAI241201100408P	2,823	-
Department of Health and Human Services	Assoc. for Prevention Teaching & Research	93		8	-
Department of Health and Human Services	John Snow, Inc.	93		19	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		4,341	-
Department of Health and Human Services	Douglas County Department of Health	93		724	-
Department of Health and Human Services	John Snow, Inc.	93		345	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		2	-
Department of Health and Human Services	University of Missouri	93		9,976	-
Total CFDA Unknown				33,743	
Compassion Capital Fund	Nebraska Child and Family Foundation	93.009	90IC012901	3,020	-
Special Programs Aging	Nebr. Dept. of Health and Human Services	93.048	HHS-2009-AoA-DR-0915	17,807	-
Special Programs Aging	Nebr. Dept. of Health and Human Services	93.048		35,980	-
Special Programs Aging	Nebr. Dept. of Health and Human Services	93.048		108,127	-
Total CFDA 93.048				161,914	
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	8931-Y3	89,064	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 731 93010	22,414	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 762 93010	405,108	13,391
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.069	5U90TP716975-10	308,007	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.069	8023-Y3	887,707	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 822 80911	886,774	13,331
Total CFDA 93.069				2,599,074	
Lifespan Respite Care Program	Nebr. Dept. of Health and Human Services	93.072		1,584	-
Emergency System Register	Nebr. Dept. of Health and Human Services	93.089	BT 767 93010	11,199	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chairmans Health Board	93.100	6 AIAMP07004-04-02	20,139	-
Health Disparities in Minority Groups	Aberdeen Area Tribal Chairmans Health Board	93.100	AIAMP07004-02-01	2,149	-
Total CFDA 93.100				22,288	
Food and Drug Administration	Nebraska Department of Agriculture	93.103	1806132	10,000	-
Food and Drug Administration	Nebraska Department of Agriculture	93.103	1806134	2,159	-
Food and Drug Administration	Nebraska Department of Agriculture	93.103	1806137	7,256	-
Total CFDA 93.103				19,415	
Area Health Education Centers		93.107	1U77HP21499-01-00	173,115	125,120
Maternal and Child Care Programs	Nebr. Dept. of Health and Human Services	93.110	4421026	4,331	-
Maternal and Child Care Programs		93.110	1 H98MC20270-01-00	179,490	36,200
Maternal and Child Care Programs		93.110	1U01MC17261	489,185	-
Maternal and Child Care Programs		93.110	2T21MC08053-04	30,866	-
Maternal and Child Care Programs	Childrens Mercy Hospital	93.110	5H30MC00040	34,365	-
Maternal and Child Care Programs		93.110	5T73MC00023-18-00	6,609	10,934
Maternal and Child Care Programs		93.110	5T73MC00023-19-00	635,606	15,536
Maternal and Child Care Programs		93.110	5U45MC07532-04-00	19,840	-
Maternal and Child Care Programs		93.110	5U45MC07532-05-00	60,950	-
Maternal and Child Care Programs		93.110	G97MC04442-05	32,817	-
Total CFDA 93.110				1,494,059	
Injury Prevention	Nebr. Dept. of Health and Human Services	93.136	47090-04	3,018	-
AIDS Education and Training Centers	University of Colorado Denver	93.145	2H4AHA0006409 252263	164,242	-

UNIVERSITY OF NEBRASKA

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Deafness and Communication Disorders		93.173	08FDC010965A	27,236	-
Allied Health Project Grants		93.191	2 D40HP02597-07-00	139,151	-
Allied Health Project Grants		93.191	5 D40HP02597-06-00	19,841	-
Total CFDA 93.191				158,992	
Family Planning Services	Nebr. Dept. of Health and Human Services	93.217		117,575	-
Substance Abuse Mental Health		93.243	0CH9SM57869A	6,195	-
Substance Abuse Mental Health		93.243	5H79SM057869-03	838	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243	SPO13937	180,529	-
Substance Abuse Mental Health	Buffalo City Commission	93.243		107	-
Substance Abuse Mental Health	Nebr. Dept. of Health and Human Services	93.243		48,635	-
Substance Abuse Mental Health	Nebraska Supreme Court	93.243		75,034	-
Total CFDA 93.243				311,338	
Advanced Education Nursing Grants		93.247	1D09HP18990-01-00	228,272	-
Advanced Education Nursing Grants		93.247	5D09HP14668-02-00	236,581	-
Advanced Education Nursing Grants		93.247	5D09HP14988-02-00	361,413	-
Advanced Education Nursing Grants		93.247	5D09HP14988-03-00	1,961	-
Total CFDA 93.247				828,227	
Universal Newborn Hearing	Nebr. Dept. of Health and Human Services	93.251	57220-26	914	-
Universal Newborn Hearing	Nebr. Dept. of Health and Human Services	93.251		8,325	-
Total CFDA 93.251				9,239	
Geriatric Education Program		93.265	5D62HP15054-02-00	179,289	-
National Institute of Drug Abuse		93.279	5P01DA028555-02	54,219	-
Mental Health National Research		93.282	08FMH079771A	3,493	-
Mental Health National Research		93.282	08FMH091882A	31,937	-
Total CFDA 93.282				35,430	
Center for Disease Control	Childrens Mercy Hospital	93.283	06-0012	24,237	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	1U58DP00197801	1,217	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	40788-04	6,518	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	41924-04	38,084	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	43522-04	14,652	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	43627-04	15,956	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	45413-04	32,964	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	46691-04	32,501	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	47090-04	11,878	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	48234-04	4,092	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	48398-04	48,398	-
Center for Disease Control		93.283	5U14WC000120-03S1	61,692	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	5U58DP001473-03	1,935	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	BU#25490080	77,713	-
Center for Disease Control	Association of Public Health Laboratories	93.283	TS-1447	267,489	62,237
Center for Disease Control	Association of Public Health Laboratories	93.283	U60/CD303019	81,897	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283		5,834	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283		25,212	-
Center for Disease Control	Region III Behavioral Health Services	93.283		209	-
Center for Disease Control	Region III Behavioral Health Services	93.283		2,020	-
Total CFDA 93.283				754,498	
Professional Nurse Trainee		93.358	1A10HP18182 01 00	78,375	-
Nurse Training Improvement		93.359	1D11HP19240-01-00	233,228	-
Nurse Training Improvement		93.359	5D11HP08312-04-00	368,812	-
Nurse Training Improvement		93.359	5D11HP08312-05-00	2,361	-
Nurse Training Improvement		93.359	5D11HP19240-02-00	75	-
Total CFDA 93.359				604,476	
Research Infrastructure		93.389	08RRR024267A	302,355	189,468
Research Infrastructure		93.389	5R25RR022707-05	325,654	56,995
Total CFDA 93.389				628,009	
Cancer Research Manpower		93.398	5T32CA009476-20	24,775	-
Cancer Research Manpower		93.398	5T32CA009476-21	276,396	-
Total CFDA 93.398				301,171	

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
ARRA Equipment for Training		93.411	1D76HP20705-01-00	298,987	-
ARRA State Primary Care Office	Nebr. Dept. of Health and Human Services	93.414	44537-04	27,707	-
Strengthening Public Health	Nebr. Dept. of Health and Human Services	93.507	1U58CD001310-01	28,936	-
Childcare and Development Block Grant	Nebraska Department of Education	93.575	31158	1,996	-
Childcare and Development Block Grant	Nebraska Department of Education	93.575	94-2810-248-GSEG1-11	14,053	-
Total CFDA 93.575				16,049	
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NESCID	140,451	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G-1001NESCIP	158,663	10,055
State Court Improvement Program	Nebraska Supreme Court	93.586		113,777	-
Total CFDA 93.586				412,891	
Child Care Development Grant	Nebr. Dept. of Health and Human Services	93.596		49,073	-
Development Disabilities	Nebr. Dept. of Health and Human Services	93.630	DD-OG-10L	5,254	-
Development Disabilities	Nebr. Dept. of Health and Human Services	93.630		6,188	-
Total CFDA 93.630				11,442	
Administration on Development Disabilities	Hampton University	93.631	12-002	31,906	-
Administration on Development Disabilities	Assoc. of University Ctrs on Disabilities	93.632	824-543	6,089	-
Administration on Development Disabilities		93.632	90DD060104	540,283	-
Total CFDA 93.632				546,372	
Social Services Research and Demonstration		93.652	0G90CO104301	80,008	-
Social Services Research and Demonstration		93.652	0g90CO104302	763,260	-
Social Services Research and Demonstration		93.652	0G90CO104303	883,649	-
Total CFDA 93.652				1,726,917	
Foster Care	Nebr. Dept. of Health and Human Services	93.658		2,220,488	-
Foster Care	Nebr. Dept. of Health and Human Services	93.658		2,520	-
Foster Care	Nebr. Dept. of Health and Human Services	93.658		3,334	-
Foster Care	Nebr. Dept. of Health and Human Services	93.658		4,058	-
Foster Care	Nebr. Dept. of Health and Human Services	93.658		36,469	-
Foster Care	Nebr. Dept. of Health and Human Services	93.658		1,739	-
Total CFDA 93.658				2,268,608	
Social Services Block Grant		93.667		82,161	-
ARRA NIH Recovery and Research Support		93.701	3R25RR022707-05S1	43,941	-
ARRA NIH Recovery and Research Support		93.701	HSH250200900046C	141,827	76,353
ARRA NIH Recovery and Research Support	Nebraska Volunteer Service Commission	93.701	SN-09-RECOVERY-AC-	21,399	-
Total CFDA 93.701				207,167	
ARRA NCRR Construction Support		93.702	1C06RR020096-01A1	143,570	-
ARRA Childcare and Development Block Grant	Nebraska Child and Family Foundation	93.713		23,221	-
ARRA Prevention and Wellness	Nebr. Dept. of Health and Human Services	93.723	3U58DP00197801S2	4,389	-
ARRA Prevention and Wellness	Douglas County Department of Health	93.724	1U58DP002394-01	169,002	-
ARRA Prevention and Wellness	Douglas County Department of Health	93.724		46,574	-
ARRA Prevention and Wellness	Douglas County Department of Health	93.724		25,936	-
ARRA Prevention and Wellness	Douglas County Department of Health	93.724		16,495	-
Total CFDA 93.724				258,007	
Centers for Medicare and Medicaid Services	Nebr. Dept. of Health and Human Services	93.779		334	-
Centers for Medicare and Medicaid Services	Nebraska Department of Insurance	93.779		5,960	-
Centers for Medicare and Medicaid Services	Nebraska Department of Insurance	93.779		4,978	-
Total CFDA 93.779				11,272	
Core Area Health Education		93.824	5U76HP0059208	72,810	72,810
Core Area Health Education		93.824	5U76HP0059209	81,912	-
Total CFDA 93.824				154,722	
Allergy Immunology and Transplantation Research		93.855	5P01AI083211-02	98,498	-

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Biomedical Research and Research Training		93.859	5R25GM074089-06	162,348	39,435
Biomedical Research and Research Training		93.859	5R25GM074089-07	19,905	-
Total CFDA 93.859				<u>182,253</u>	
Medical Library Assistance	New York Medical College	93.879	5 R01 LM009538-02	5,240	-
Medical Library Assistance	New York Medical College	93.879	5 R01 LM009538-03	14,837	-
Medical Library Assistance	University of Utah	93.879	N01-LM-6-3504	98,518	-
Medical Library Assistance	University of Utah	93.879		13,120	-
Total CFDA 93.879				<u>131,715</u>	
Primary Care Medicine and Dentistry Training		93.884	5D85HP20046-02	392,820	-
Primary Care Medicine and Dentistry Training		93.884	5D88HP20111-02	242,155	-
Total CFDA 93.884				<u>634,975</u>	
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 766 93010	122,361	8,301
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 767 93010	84,675	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 869 9311	83,222	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 874 93111	77,352	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	U3REP090231-02-00	118,427	29,379
Total CFDA 93.889				<u>486,037</u>	
States for Operations of Offices Rural Health	Nebr. Dept. of Health and Human Services	93.913	41550-04	534	-
States for Operations of Offices Rural Health	Nebr. Dept. of Health and Human Services	93.913	42947-04	961	-
States for Operations of Offices Rural Health	Nebr. Dept. of Health and Human Services	93.913	47480-04	1,000	-
Total CFDA 93.913				<u>2,495</u>	
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	CARE 10-11	1,297	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	CARE 11-12	172	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	Mental Health 10-11	5,600	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	Mental Health 2011	5,227	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	UNMC Dental 10-11	21,553	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917	UNMC Dental 11-12	760	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		2,448,267	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		299,412	-
Total CFDA 93.917				<u>2,782,288</u>	
HIV Planning Grants		93.918	H76HA00529C0	807,203	-
Healthy Start Initiative	Charles Drew Health Center	93.926	4 H49MC00156-05-02	3,919	-
Healthy Start Initiative	Charles Drew Health Center	93.926		50,000	-
Total CFDA 93.926				<u>53,919</u>	
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940	4012	1,074	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940	PS10-1001	1,331	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		600	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		914	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		758	-
Total CFDA 93.940				<u>4,677</u>	
Epidemiologic Research Studies	Nebr. Dept. of Health and Human Services	93.943		110	-
Motherhood and Infant Health Initiative Pgms		93.946	U65 DP724969-05	256,617	-
Motherhood and Infant Health Initiative Pgms		93.946	UDP002750A	589,193	-
Total CFDA 93.946				<u>845,810</u>	
Prevention and Treatment of Substance Abuse	Region III Behavioral Health Services	93.959		983	-
Geriatric Education Centers		93.969	5D31HP08840-03-00	43,190	-
Preventive Health and Health Services	Nebr. Dept. of Health and Human Services	93.991	0909B1NEPVRS	9,500	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	MCH-10-08	71,193	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	MCH-11-08	199,663	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		41,443	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		450,085	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		11,250	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		78,959	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		161,885	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		490	-
Total CFDA 93.994				<u>1,014,968</u>	
93 Agency Total				<u>22,176,763</u>	

UNIVERSITY OF NEBRASKA

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2011**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>94 Corporation for National Service:</b>					
Learn and Service America Higher Education		94.005	06LHHNE001	30,146	16,806
Learn and Service America Higher Education		94.005	10LHNNNE001	54,396	-
Learn and Service America Higher Education	South Dakota State University	94.005	3TAE90	1,996	-
Learn and Service America Higher Education	South Dakota State University	94.005	3TL090	541	-
Learn and Service America Higher Education	South Dakota State University	94.005		692	-
Total CFDA 94.005				<u>87,771</u>	
AmeriCorps	AmeriCorps	94.006	SN-09/10-AC-003	35,584	-
AmeriCorps	AmeriCorps	94.006	SN-10/11-AC-12	153,887	-
AmeriCorps	Kearney Area Community Foundation	94.006		7,360	-
AmeriCorps	Kearney Area Community Foundation	94.006		2,997	-
Total CFDA 94.006				<u>199,828</u>	
Program Development and Innovation Grants	Nebraska Volunteer Service Commission	94.007	03ESHNE0010001	371	-
Program Development and Innovation Grants	Serve Nebraska	94.007	SN-10-DISABILITY-04	1,000	-
Total CFDA 94.007				<u>1,371</u>	
Volunteers in Service to America		94.013	07VSNNE004	717	-
94 Agency Total				<u>289,687</u>	
<b>97 Department of Homeland Security:</b>					
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2007-GE-T7-0035	49,161	42,057
Homeland Security Grant Program	Nebraska Military Department	97.067		173,919	-
97 Agency Total				<u>223,080</u>	
<b>98 Agency for International Development:</b>					
USAID Development Partnerships	American Council on Education	98.012		115,054	-
<b>Total Other</b>				<u>\$ 61,992,707</u>	
<b>Total Expenditures of Federal Awards</b>				<u>\$ 544,010,604</u>	

See accompanying Notes to Supplemental Schedule of Expenditures of Federal Awards

# THE UNIVERSITY OF NEBRASKA

## NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2011

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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, 2011. Because the Schedule presents only a selected portion of the operations of the University of Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Nebraska. For the purpose of the Schedule, Federal awards have been classified into two types:

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

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

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

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

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

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

# THE UNIVERSITY OF NEBRASKA

## NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS YEAR ENDED JUNE 30, 2011

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### B. STUDENT FINANCIAL AID LOAN PROGRAMS

The University administers the following federally funded student loan programs:

	<u>CFDA Number</u>	<u>Outstanding Balances at June 30, 2011</u>	<u>Disbursements for the Year Ended June 30, 2011</u>
Federal Perkins Loan Program	84.038	\$ 29,871,210	\$ 3,292,559
Nursing Student Loan Program	93.364	489,435	144,800
Health Profession Student Loan Program	93.342	5,391,362	88,000

Balances and transactions relating to these programs are included in the University's basic financial statements. The four campuses of the University (UNL, UNMC, UNO, and UNK) participate in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As the University receives these funds directly, the amount (\$235,718,959) is included in the Schedule.



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
P.O. Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.state.ne.us

**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 the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2011 and 2010, which collectively comprise the University's basic financial statements and have issued our report thereon dated December 16, 2011. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technological Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, as described in our report on the University's financial statements. The financial statements of the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture were not audited in accordance with *Government Auditing Standards*. 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**

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting as described in our separately issued management letter that we consider to be significant deficiencies in internal control over financial reporting: Comment Number 1 (SAP Payables Access), Comment Number 2 (Lack of Audit Cooperation), Comment Number 3 (Impeded Access to Information), Comment Number 4 (SACR Security Turned Off), and Comment Number 5 (Inappropriate Access to Change Passwords). A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### **Compliance and Other Matters**

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

We also noted certain matters that we reported to management of the University in a separate letter dated December 16, 2011.

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

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

Signed Original on File

Lincoln, Nebraska  
December 16, 2011

Don Dunlap, CPA  
Assistant Deputy Auditor



# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley  
State Auditor

Mike.Foley@nebraska.gov  
P.O. Box 98917  
State Capitol, Suite 2303  
Lincoln, Nebraska 68509  
402-471-2111, FAX 402-471-3301  
www.auditors.state.ne.us

## **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, 2011. The University's major Federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination 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, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item #11-06.

### ***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 #11-04 and #11-05. 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.

We also noted certain matters that we reported to management of the University in a separate letter dated December 16, 2011.

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  
January 27, 2012

Don Dunlap, CPA  
Assistant Deputy Auditor

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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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 #11-01, #11-02, #11-03, #11-04, and #11-05. 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 #11-04 and #11-05. 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 major programs were the Research and Development Cluster, the Student Financial Aid Cluster, the Cooperative Extension Service Program, and the National Institute of Standards and Technology Construction Grant Program.
- h) Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000.
- i) The University qualified as a low-risk auditee under OMB Circular A-133 Section .530.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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

#### Finding #11-01

##### **SAP Payables Access**

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

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

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

SAP access as of June 2011 was as follows for the University of Nebraska-Lincoln (UNL), University of Nebraska Medical Center (UNMC), University of Nebraska at Omaha (UNO), University of Nebraska at Kearney (UNK), and University of Nebraska Central Administration (UNCA):

	UNL	UNMC	UNO	UNK	UNCA	Total
Individuals with Access to Process a Payable from Beginning to End in SAP	15	21	25	6	7	74
From those noted above, individuals with access to Approve Batches on Enterprise One	5	7	9	5	6	32

The University does not adequately segregate the roles in SAP and EnterpriseOne.

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

We recommend the University review access in SAP and EnterpriseOne when it involves invoices and payables. Those roles should be revised to ensure that no one employee has access to enter, approve, and post an invoice or payable from beginning to end.

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

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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While there are mitigating controls to detect incorrect payments, we do agree that the “MM\_AP\_MAINTAIN” role should be modified to prevent a user from both entering and approving the same invoice they have entered. It is anticipated this modification will be completed before June 30, 2012.

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

### **Finding #11-02**

#### **Lack of Audit Cooperation**

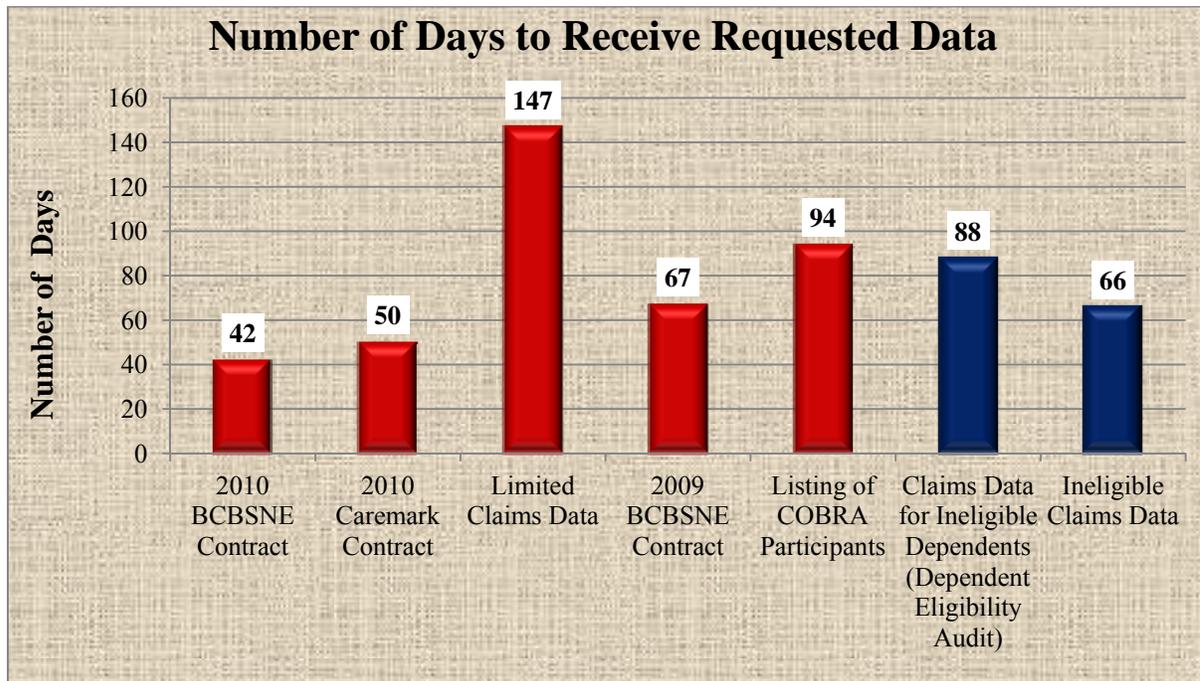
The University has displayed a lack of cooperation with the Auditor of Public Accounts’ (APA) audit of its \$100 million health insurance program by refusing to provide the APA with requested information in a timely manner, if at all. Throughout the health insurance audit process, the APA asked for essential information from designated University staff – only to have the responses significantly delayed or the requests ignored altogether.

The University of Nebraska Health Insurance Program (Program) is self insured, meaning the majority of employee medical and prescription claims are paid by the University through the collection of premiums. During fiscal year 2010, the University paid more than \$100 million dollars in medical and prescription claims. From the outset of the health insurance audit, the APA has emphasized the necessity of determining whether those funds were used to pay claims solely for the benefit of qualified participants and their eligible dependents. The only way to make such a determination is by testing and comparing the actual claim data with the University records.

The following chart illustrates a few of the significant delays encountered throughout the health insurance audit and was discussed with the University’s Board of Regents Audit Committee on December 7, 2011:

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011



As can be seen from the chart above, the University delayed in providing the APA with simple requests, such as contracts for its vendors who provide third party services to the health insurance program. A few examples included:

- The full 2010 Blue Cross and Blue Shield of Nebraska (BCBSNE) contract was provided but initially did not include the agreement's fee schedule. Only after a follow-up request was made did the University provide the fee schedule, 42 days after it was initially requested.
- Likewise, a largely redacted 2010 Caremark contract was initially received from the University. Only after a follow-up request was made did the University provide the full contract, 50 days after it was initially requested.
- Limited claims data was provided to the APA 147 days after it was requested, due to significant delays by the University while invoking HIPAA laws.
- As of December 12, 2011, the information included in the above chart, in blue, still has not been provided by the University.

Due to the University's persistent refusal to cooperate, this health insurance audit was delayed for more than a year. The harmful impact of the intentional obstruction by the University and the resulting delay cannot be overstated.

The control environment of an organization sets the tone, influencing the control consciousness of its people. A well designed and properly implemented control environment should facilitate cooperation between the University and the APA, and provide prompt responses from the University regarding information requested for audit testing.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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The refusal to provide requested documents for the health insurance audit also constitutes an open and deliberate violation of State law. Neb. Rev. Stat. § 84-305 (Reissue 2008) provides:

*“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.”*

The University’s reluctance to cooperate with the health insurance audit by refusing to provide the APA with requested information in a timely manner, if at all, not only constituted a clear and ongoing violation of § 84-305 but also severely impeded the APA’s ability to carry out an effective and relevant audit of the Program. The APA considers this finding to be a significant deficiency.

We recommend the University take immediate corrective action regarding the lack of cooperation that occurred throughout the health insurance audit and develop procedures to ensure future compliance with § 84-305 by providing prompt and accurate responses to the APA’s requests for audit information.

**Management Response:** This finding does not relate to the APA’s audit of the financial statements of the University. Accordingly, we disagree that this finding is a significant deficiency and further disagree with its inclusion in a management letter related to the audit of the University. The comment by the APA that “from the outset of the health insurance audit, the APA has emphasized the necessity of determining whether those funds were used to pay claims solely for the benefit of qualified participants and their eligible dependents” is disingenuous and unfortunate as it gives the indication the University fails to take its fiduciary responsibilities seriously. To the contrary, prior to the APA conducting its separate health performance audit on behalf of the State of Nebraska, the University had elected to conduct an eligibility audit that was performed by a separate firm specializing in this area. This separate audit was acknowledged by the APA in its health audit entrance conference. The results of this audit were shared with the APA in August, 2011.

The information requested by the APA included protected information subject to mandatory confidentiality provisions under applicable federal law, such as HIPAA and FERPA. The University is also legally bound by confidentiality agreements with vendors. Much of the delay was due to reasonable disagreements about the limited data set to be used and appropriate safeguards negotiated in related non-disclosure agreements that were ultimately approved by the APA. Once the treatment of confidential information was mutually acknowledged by the APA and confidentiality safeguards agreed upon, vendors and the University responded to the requests. It should be noted that similar concerns about these requests were lodged by the Governor, State DAS, the State college system, and the Legislative Performance Audit Committee.

As of the date of this reply, all information requested has been supplied.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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

### **Finding #11-03**

#### **Impeded Access to Information**

In response to the APA’s questioning of University personnel regarding their knowledge of any actual or alleged fraud, theft, or misuse of University assets, an ongoing investigation into an alleged theft from a University Department was disclosed by the UNL Director of Operations Analysis (Director). The Director further reported to the APA the amount of loss; however, the Director would not disclose any detailed information regarding the alleged theft such as, how the loss was believed to have occurred or the name of the University employee(s) involved.

The reason given by the Director for not providing this information when requested was that the investigation was on-going and the results of her review had been given to the UNL Police Department (Department). Any further information regarding the case would need to come from the Department. When we requested information from the UNL Chief of Police, he would only provide us with the citation the Department had issued. He indicated his investigation was turned over to the Lancaster County Attorney’s office and he could not provide us with any more information other than the citation issued by the Department.

The APA ultimately received the Department’s investigation reports and other information regarding the case directly from the Lancaster County Attorney’s office, as they requested the APA to review the case file information.

Upon receiving the information from the Lancaster County Attorney’s office, UNL staff members were willing to discuss the case and provided additional information when requested.

Neb. Rev. Stat. § 84-305 (Reissue 2008) states, in part, “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.”

In addition, under both American Institute of Certified Public Accountants (AICPA) and Government Auditing (GAGAS) standards, auditors are required to plan and perform audits to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. In order for auditors to make informed risk assessment decisions in accordance with these standards, open and unrestricted access to information is vital.

The control environment of an organization sets the tone, influencing the control consciousness of its people. A well designed and properly implemented control environment should facilitate cooperation between the University and the APA, and provide prompt responses from the University regarding information requested for audit testing.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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When APA access to audit evidence is unreasonably restricted, the APA's ability to properly assess risk, conduct audits, and accomplish audit objectives is compromised.

We recommend the University address with personnel a firm expectation that all alleged or known instances of fraud, theft, or misuse of University assets be immediately communicated with the APA. In addition, the APA should always have full and complete access to all records and financial information of the University.

**Management Response:** The University disagrees that this is a significant deficiency as there is no misstatement resulting from this deficiency. Additionally, the University's system of control worked as expected and detected the error.

The comment relates to alleged fraud in a department at the UNL campus. The University discovered the alleged defalcation and took appropriate action through the UNL Campus Police and the Lancaster County Attorney's Office. The existence of the alleged defalcation and the amounts in question, estimated at less than \$10,000, were properly disclosed to the APA.

Generally accepted auditing standards provide as follows:

*5.26 When fraud, noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse either have occurred or are likely to have occurred, auditors may consult with authorities or legal counsel about whether publicly reporting such information would compromise investigative or legal proceedings. Auditors may limit their public reporting to matters that would not compromise those proceedings and, for example, report only on information that is already a part of the public record.*

The access at issue in the comment was requested after the UNL Campus Police had referred the matter for prosecution by the Lancaster County Attorney. Once referred, the County Attorney is the cognizant authority to make determinations of granting access to related records. The University did not want to jeopardize the prosecution of a possible criminal case if the investigation indicated fraud had been committed and properly referred the APA to the Lancaster County Attorney's Office consistent with 5.26. Once authorized by the proper authorities, the University promptly provided access. It is unclear as to how the APA's access to criminal records through the proper authority of the County Attorney's office relating to an alleged defalcation of less than \$10,000 results in a significant deficiency.

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

**Furthermore, detailed information regarding all known or suspected frauds should be made available to the APA for our review and analysis of their potential impact on the University's Basic Financial Statements and whether or not additional audit procedures are necessary in our**

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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professional opinion. The standard referenced above by the University relates to publicly reporting information. The intent of the APA's request was not related to reporting the alleged fraud, which we agree would be inappropriate until the matter is resolved by the judicial system. We again reiterate that when the APA's access to audit evidence is unreasonably restricted, the APA's ability to properly assess risk, conduct audits, and accomplish audit objectives is compromised.

### **Finding #11-04**

#### **SACR Security Turned Off**

We noted during our review of the University's Student Information System (NeSIS), a portion of the Student Administration and Contributor Relations (SACR) security was turned off. 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.

### **Finding #11-05**

#### **Inappropriate Access to Change Passwords**

We noted 17 University users with access to NeSIS had the ability to log in as any established user by bypassing the established authentication process. 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.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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

#### Finding #11-04

##### **SACR Security Turned Off**

**Program:** Student Financial Aid Cluster – Allowability

**Grant Number & Year:** Due to the crosscutting nature of this finding, all Student Financial Aid Cluster CFDA's open in the fiscal year ended June 30, 2011, are affected.

**Federal Grantor Agency:** U.S. Department of Education

**Condition:** During our review of the University's Student Information System (NeSIS), we identified a portion of the Student Administration and Contributor Relations (SACR) security was turned off.

**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."

A good internal control plan requires security be established so individuals only have access or the ability to alter data which is required as part of their job function, and security events be appropriately logged.

**Cause:** University employees had problems accessing information so a portion of SACR security was turned off. The University also had not had time to develop SACR logs.

**Context:** NeSIS restricts access in two ways. First, users are granted roles which permit the user to access various screens in NeSIS. The other way is to limit user access to data once they reach a screen granted to them by a role; this is called SACR security or row level security. For instance, the University can grant a user access to see student information by granting the user a specific role. The University can then restrict the employee's access to student information using SACR security. Using SACR security, the University would be able to restrict an employee's access to only UNL students. Without this additional SACR security setting, the employee would be able to see student information for all University students.

The portion of security turned off secures student financial information. As a result, adequate security layers were not active to prevent users from accessing some critical financial data at other campuses. For example, 43 users had access to edit financial aid award configurations for all University campuses because SACR security was not active. This allowed individuals the ability to alter awards for all University campuses, such as minimum and maximum award amounts. This did not allow a user to alter a specific individual's award, but allowed them to set

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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the parameters of an award used at a specific campus. The 43 users also had the ability to change tuition and fee rates in the system for all University campuses. It was also noted logging of SACR security changes were not recorded to allow the review of user access at the SACR security level.

**Effect:** Without adequate SACR security enabled, there is an increased risk a user will be able to access information which is not essential to their job function. Without adequate logging of user access, the degree of a user's access cannot be adequately identified once the ID has been deleted. In cases of unauthorized access, there is an increased risk the University will be unable to adequately identify student records that could have been accessed.

**Recommendation:** We recommend the University fully use SACR security and restrict users' access to the least privileges needed to perform their job function. We also recommend the University adequately capture the history of a user's access through documentation of SACR security applied to user profiles. As SACR security can be applied at a very granular level, our recommendation to adequately document SACR security includes at a minimum, the ability to ascertain the data a user could access at the campus, career, program, and plan levels.

**Management Response:** The University disagrees that this is a significant deficiency. This deficiency does not adversely affect the University's ability to administer Federal programs such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected.

The University implemented a new student information system, NeSIS that went live in September, 2010. A portion of the NeSIS Student Administration and Contributor Relations (SACR) security was turned off during the go-live phase of the implementation to better serve the students by creating a u-wide cadre of financial aid experts able to address student needs during the go-live. The implication of turning off a portion of the SACR security was 43 users had security to change award configuration parameters only at campuses other than their own. This did not permit the users to alter a specific individual student's awards granted at a specific campus.

The users are familiar with one another and their respective campuses. The users collaborate and devote joint efforts as a group to enhance and develop the NeSIS system. The likelihood is high that inappropriate changes to campus level award parameters will be detected as several compensating controls exist. For example, if award parameters were to have been changed, campus budgets for aid, remissions, number of students awarded, size of awards would be detected in the course of business, making the potential for noncompliance low.

During implementations of this magnitude, certain levels of acceptable risk must be brooked. With the initial enrollment and award periods now past, with no instances of non-compliance of the nature alluded to by the APA found, it is an appropriate time to revisit the SACR security and tighten controls.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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**Corrective Action Plan:** The University's plan is to enable SACR auditing for all SACR changes.

**Contact:** Don Mihulka, Associate CIO/Director of NeSIS and Mark Snook, NeSIS Technical Director.

**Anticipated Completion Date:** June 30, 2012.

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

### Finding #11-05

#### **Inappropriate Access to Change Passwords**

**Program:** Student Financial Aid Cluster – Allowability

**Grant Number & Year:** Due to the crosscutting nature of this finding, all Student Financial Aid Cluster CFDA's open in the fiscal year ended June 30, 2011, are affected.

**Federal Grantor Agency:** U.S. Department of Education

**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."

IT Governance Institute's Control Objectives for Information and Related Technology (COBIT) states, in part, control objectives over user account management include a process to "Address requesting, establishing, issuing, suspending, modifying and closing user accounts and related user privileges with a set of user account management procedures. Include an approval procedure outlining the data or system owner granting the access privileges. These procedures should apply for all users, including administrators (privileged users) and internal and external users, for normal and emergency cases. Rights and obligations relative to access to enterprise systems and information should be contractually arranged for all types of users. Perform regular management review of all accounts and related privileges."

A good internal control plan includes establishing a formal authentication process, which includes a normal process be established to change a user's password.

**Condition:** We noted 17 University users with access to NeSIS had the ability to log in as any established user by bypassing the established authentication process.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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**Questioned Costs:** None

**Cause:** Some users are using the access to log in as users for troubleshooting issues.

**Context:** These users were not limited to accessing subordinate's accounts, student's accounts, or employee's accounts. The ability did not require knowledge of another user's password, nor would the user know if their account was accessed or compromised in this manner.

**Effect:** When users are allowed to circumvent established authentication controls, there is a decrease in accountability as one of these 17 users could log into NeSIS as someone else, and any changes made in the production environment would appear to have been performed by the actual owner of the user account.

**Recommendation:** We recommend the University remove this access. If this access is required in unique situations, we recommend it be temporarily granted only when needed. We also recommend implementing controls to immediately identify and document users who authenticate to NeSIS by bypassing established authentication processes.

**Management Response:** The University disagrees that this is a significant deficiency. This deficiency does not adversely affect the University's ability to administer Federal programs such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected.

The University did permit 17 users who have the ability to troubleshoot problems to log on as another user to assist other users by solving problems they were having during the go-live phase of the NeSIS system. This was a temporary situation to ensure the success of NeSIS. The University has reviewed the requirements of the identified individuals who have ability to change a user's password to help another user resolve a problem or system issue and is taking steps to document any bypasses to the established authentication process. We disagree permitting a group of professional users to log on as another user for troubleshooting and problem solving is a significant deficiency during a go-live system implementation period of time.

During implementations of this magnitude, certain levels of acceptable risk must be brooked. With the go-live now accomplished - with no instances of non-compliance of the nature alluded to by the APA found, this feature was shut down as of the date of this reply.

**Corrective Action Plan:** A customization to NeSIS was placed into production to address specific requests to access the system for technical trouble shooting requirements. This customization permits an authorized support staff person who has a specific need to request access the production system for a brief duration, for a specific purpose, and how long they need access.

The requestor is temporarily granted ("checked out") for the specific troubleshooting need and the time requested. Temporary access is removed after the time period elapses.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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**Contact:** Don Mihulka, Associate CIO/Director of NeSIS and Mark Snook, NeSIS Technical Director.

**Anticipated Completion Date:** Completed January 17, 2012.

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

Furthermore, there were no controls in place, no logging available making it difficult to identify noncompliance issues. While financial aid sample testing did not find instances of noncompliance, there were no IT controls in place surrounding the ability to hijack other accounts to reduce the level of risk to a reasonable level.

### **Finding #11-06**

#### **Return of Title IV Funds**

**Program:** Student Financial Aid Cluster – Special Tests

**Grant Number & Year:** Due to the crosscutting nature of this finding, all Student Financial Aid Cluster CFDA's open in the fiscal year ended June 30, 2011, are affected.

**Federal Grantor Agency:** U.S. Department of Education

**Criteria:** 34 CFR § 668.22(f)(2)(i) (July 1, 2010) states, “The total number of calendar days in a payment period or period of enrollment includes all days within the period, except that scheduled breaks of at least five consecutive days are excluded from the total number of calendar days in a payment period or period of enrollment and the number of calendar days completed in that period.”

34 CFR § 668.164(g) (July 1, 2010) states, “Late disbursements – (1) Ineligible student. For purposes of this paragraph, an otherwise eligible student becomes ineligible to receive title IV, HEA program funds on the date that- (i) For a loan under the FFEL and Direct Loan programs, the student is no longer enrolled at the institution as at least a half-time student for the period of enrollment for which the loan was intended; or (ii) For an award under the Federal Pell Grant, ACG, National SMART Grant, FSEOG, Federal Perkins Loan, and TEACH Grant programs, the student is no longer enrolled at the institution for the award year.”

34 CFR § 668.22(c) (July 1, 2010) states, “Withdrawal date for a student who withdraws from an institution that is not required to take attendance. (1) For purposes of this section, for a student who ceases attendance at an institution that is not required to take attendance, the student’s withdraw date is — ... (iii) If the student ceases attendance without providing official notification to the institution of his or her withdrawal in accordance with paragraph (c)(1)(i) or (c)(1)(ii) of this section, the mid-point of the payment period (or period of enrollment, if applicable).”

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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34 CFR § 668.173(b) (July 1, 2010) states, “In accordance with procedures established by the Secretary or FFEL Program lender, an institution returns unearned title IV, HEA program funds timely if — (1) The institution deposits or transfers the funds into the bank account it maintains under § 668.163 no later than 45 days after the date it determines that the student withdrew; (2) The institution initiates an electronic funds transfer (EFT) no later than 45 days after the date it determines that the student withdrew; (3) The institution initiates an electronic transaction, no later than 45 days after the date it determines that the student withdrew, that informs a FFEL lender to adjust the borrower’s loan account for the amount returned; or (4) The institution issues a check no later than 45 days after the date it determines that the student withdrew.”

34 CFR § 668.22(j)(2) (July 1, 2010) states, “An institution must determine the withdrawal date for a student who withdraws without providing notification to the institution no later than 30 days after the end of the earlier of the — (i) Payment period or period of enrollment, as appropriate, in accordance with paragraph (e)(5) of this section; (ii) Academic year in which the student withdrew; or (iii) Educational program from which the student withdrew.”

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.”

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

**Condition:** We noted the following during our testing of the University’s return of title IV funds:

### *UNL*

For one of nine students tested, the number of total days in the spring semester used for the calculation of the return of title IV funds was not correct.

### *UNK*

For one of five students tested, the student withdrew and no return of title IV funds calculation was performed.

### *UNO*

For one of six students tested, a return of title IV funds calculation was not performed in a timely manner. Upon further review, we determined another 34 students did not have this calculation performed in a timely manner. Of the aforementioned 35 students, title IV funds were not returned within the required timeframe for 17 students: 14 students from the fall semester and 3 students from the spring semester.

For one of six students tested, there was not a documented review by a second individual of the return of title IV funds calculation.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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### *UNMC*

UNMC does not have a documented review by a second individual of the return of title IV funds calculation. For two of five students tested, the number of total days in the semester used for the calculation of the return of title IV funds was not correct.

### **Questioned Costs:**

UNL: \$658

UNK: \$5,512

UNO: \$46,775

UNMC: None

### **Cause:**

#### *UNL*

The Saturday before spring break was excluded from the total number of calendar days in the semester; however, class was held so it should have been included.

#### *UNK*

The progress unit flag on NeSIS was not being set by the registrar when students withdrew. Therefore, the system was not recognizing students with “W” grades as withdrawn but rather as still enrolled.

#### *UNO*

There was an error in how the “All F” report was written causing the report to be incomplete.

### *UNMC*

Unknown

### **Context:**

#### *UNL*

The campus calculated 108 days in the spring semester while the correct number of days was 109. This resulted in the total amount of title IV funds earned by the students to be \$658 more than it should have been using the correct number of days. For the student tested in the spring semester, the difference was \$11.

#### *UNK*

The return of title IV funds calculation was not performed for a student in the fall 2010 semester because UNK was not aware one needed to be completed. The student was enrolled in classes for the fall semester but withdrew on September 10, 2010, prior to being awarded financial aid. The student re-enrolled and completed the spring semester. They did not submit a Free Application for Federal Student Aid (FAFSA) to the Federal Aid Center until January 3, 2011. Aid is not awarded and disbursed until the University has received the student’s Institutional Student Information Report (ISIR); therefore, no aid was disbursed to them in the fall semester and a return of title IV funds calculation was not performed when they withdrew. When the University received the student’s ISIR in January, the system automatically generated their aid package. Since the system still recognized the student as being enrolled in the fall semester, it awarded and disbursed the aid funds for both the fall and spring semesters. The student received a Pell grant of \$2,775 and a subsidized Stafford loan of \$2,737 for a total of \$5,512 aid each semester. Since the student was not actually enrolled in the fall semester, the student was not eligible for aid.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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At the beginning of the 2010 fall semester, UNK noticed students who were registered for classes which they had subsequently dropped were still getting aid credited to their student accounts. It was determined the “progress unit” flag in NeSIS was not being set by the registrar. This caused the system to recognize students withdrawn from all classes as enrolled students. When this was determined, queries were generated from NeSIS to identify withdrawn students who were incorrectly receiving aid credited to their account. These accounts were subsequently adjusted.

### *UNO*

When we asked for documentation of the return of title IV funds calculation, it was determined a calculation had not been performed because the student did not show up on the original “All F” report run on May 27, 2011. It was then determined the “All F” report was incomplete for both the fall 2010 and spring 2011 semesters due to how the report was written. The “All F” reports were re-run for both semesters on July 6, 2011, after the error in how the report was written was determined and corrected. Due to this error, we noted 14 additional students for the fall semester and 21 additional students for the spring semester who needed return of title IV funds calculations performed and funds returned to the appropriate Federal funding agencies. The total amount to be returned for these additional students was \$46,775.

Federal compliance requires the withdrawal date to be determined within 30 days after the end of the semester. Since the “All F” report was not re-run until July 6, 2011, UNO would not have been in compliance with this requirement for any of the 35 students. UNO then has 45 days from the date the withdrawal was determined to return the funds. UNO would not have been in compliance with this requirement for the 14 students indentified for the fall semester. For the spring semester, UNO had only identified 18 of the 21 students identified by the APA that needed a calculation performed. Since the last day of the spring semester was May 6, 2011, the funds were required to be returned by July 20, 2011. Therefore, UNO was not in compliance for the three additional students identified by the APA on July 21, 2011.

### *UNMC*

Per the Director of Financial Aid, she performs the calculation for the return of title IV funds and the Assistant Director of Financial Aid reviews the calculation with her. However, this review was not documented.

For one student that withdrew in the fall semester, 118 days was used in the calculation for the total number of days in the semester, but should have been 117 days. Therefore, UNMC returned \$24 more than needed for this student.

Another student withdrew in the spring semester and 110 days was used in the calculation for the total number of days in the semester. The total number of days should have been 109, causing UNMC to return \$12 more than needed for this student.

**Effect:** When the total number of days in a semester is not calculated correctly, the amount of title IV funds returned will not be calculated correctly which causes the school to return the incorrect amount.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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When the system does not accurately reflect when a student has withdrawn, there is an increased risk financial aid will be awarded to students that are not eligible.

When a second review of the return of title IV funds calculation is not documented, there is an increased risk the calculation could be performed incorrectly, resulting in the incorrect amount of funds returned.

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

**Recommendation:** We recommend the University ensure the correct total number of days per semester is used in all return of title IV funds calculations. We recommend UNK ensure the registrar is adequately identifying withdrawn students as no longer enrolled. We recommend UNO ensure all return of title IV funds calculations are performed within the required timeframe and all applicable title IV funds are returned within the required timeframe. We recommend UNO and UNMC ensure a review of the return of title IV funds calculation is performed and documented by a second individual.

**Management Response:** The University will ensure the correct number of days per semester or academic calendar period is used in the calculation of the return of Title IV funds at all the campuses.

At UNK, the campus discovered a problem in October, 2010 with financial aid disbursements to students who had withdrawn. Changes were put into place to correct the problem on January 15, 2011. However the second semester had begun on January 10, 2011 so the correction was not effective until the beginning of the summer 2011 term.

At UNO, an all F's grade report was revised to include all Title IV recipients who should have their aid recalculated which will prevent a reoccurrence of the error noted by the auditor.

At UNMC, the campus has twelve academic calendars that affect the disbursement of student aid which can be confusing when the correct calendar must be referenced in NeSIS each time a student withdraws. UNMC will begin using an electronic "federal" R2T4 system for the spring 2012 semester which will make it easier to calculate the return of funds.

**Corrective Action Plan:** Each campus will have a second person recalculate the number of days per semester or academic period after a calculation is made by a department staff member.

The report correction made by UNK was completed before the first summer session of 2011, the UNO report correction was made in July 2011, and the UNMC implementation of the R2T4 system was made in January 2012.

# THE UNIVERSITY OF NEBRASKA

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS YEAR ENDED JUNE 30, 2011

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The questioned costs of \$5,512 at UNK, \$46,775 at UNO, and \$658 at UNL were returned to the Department of Education by July, 2011.

**Contact:** Mary Sommers, UNK Director of Financial Aid, Randall Sell, UNO Director of Financial Aid, and Judith Walker, UNMC Director of Financial Aid

**Anticipated Completion Date:** UNK completed January 2011, UNO completed July 2011, and UNMC completed January 2012.

**UNIVERSITY OF NEBRASKA**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2011**

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Finding Number	Catalog Number	Grant/Finding	University Response Status of Finding	Auditor Comments/ Current Finding
10-03	47.081 93.389 81.049	R&D Cluster Allowable Costs/Cost Principals	The corrective action plan is complete.	No current finding
10-04	Various	R&D Cluster Equipment and Real Property Management	The corrective action plan is complete.	No current finding
10-05	10.001 12.300	R&D Cluster Matching	The corrective action plan is complete.	No current finding
10-06	Various	R&D Cluster Allowable Costs/Cost Principals	The corrective action plan is complete.	No current finding