

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

Financial Statements and Reports Required by *Government Auditing Standards* and OMB Circular A-133 for the Year Ended June 30, 2008 and Independent Auditors' Reports

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**Issued on January 20, 2009**

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

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# NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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## Independent Auditors' Report

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

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (the University) (a component unit of the State of Nebraska) as of and for the year ended June 30, 2008, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of the University for the year ended June 30, 2007, were audited by other auditors whose report dated November 27, 2007, expressed an unqualified opinion on those statements. We did not audit the consolidated financial statements of the University of Nebraska Foundation (the Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture. The Blended Component Units, and the Obligations under the Master Trust Indenture, represent 26 percent, 70 percent, 7 percent and 20 percent, respectively, of the assets, liabilities, net assets, and revenues. Those financial statements, whose reports have been furnished to us, along with the Foundation report, which report appears herein, were audited by other auditors, and our opinion insofar as it relates to the discretely presented component unit financial statements of the Foundation, the Blended Component Units, and the Obligations under the Master Trust Indenture, is based solely on the report of such other auditors.

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

overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinion.


In our opinion, based on our audit and the report 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, 2008, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2008 on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Management's discussion and analysis on pages 4 through 16 is not a required part of the basic financial statements but is supplementary information required by 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 supplementary information. However, we did not audit the information and express no opinion on it.

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

Lincoln, Nebraska  
December 9, 2008

  
Don Dunlap, CPA  
Assistant Deputy Auditor

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CERTIFIED PUBLIC ACCOUNTANTS  
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**INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
University of Nebraska Foundation  
Lincoln, Nebraska

We have audited the accompanying consolidated statements of financial position of the University of Nebraska Foundation as of June 30, 2008 and 2007, and the related consolidated statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the University of Nebraska Foundation at June 30, 2008 and 2007, and the results of its activities and the cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Dana F Cole + Company, LLP

Lincoln, Nebraska  
September 9, 2008

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (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, 2008 and 2007. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

**Student Enrollment - Headcount**

Campus	Fall Semester of Fiscal Year				
	2004	2005	2006	2007	2008
UNL	22,559	21,792	21,675	22,106	22,973
UNMC	2,865	2,904	3,002	3,067	3,128
UNO	13,997	13,824	14,093	13,906	14,156
UNK	6,379	6,382	6,445	6,468	6,478
Total	45,800	44,902	45,215	45,547	46,735

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

# THE UNIVERSITY OF NEBRASKA

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## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED) (Columnar Amounts in Thousands)

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In accordance with the guidance of Governmental Accounting Standards Board (GASB) Statement No. 39, *Determining Whether Certain Organizations Are Component Units, an amendment of GASB 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 fall semester (fiscal 2008) headcount enrollment was 46,700 plus students on the four campuses. This represents an increase of approximately 1,200 compared to the fall 2006 (fiscal 2007). This 2.6% increase is the third straight year of increases and returns headcount enrollment to the highest level in a decade. The largest percent gainers within the demographics are first time freshman (up 5%) and graduate students (up over 4%). The primary campus behind the increase was UNL who posted a gain of 4%. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs increased by 729 to 11,339, representing 24% 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 9% and 10%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$19 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$16 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 \$6 million and UNMC Physicians, a blended entity, realized an increase in unrestricted net assets of \$5 million. Maintenance of a prudent level of reserves is a key to the long-term success of the University.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the higher education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. Projects completed during the year included the UNL Morrison Life Sciences building, devoted to research in biosciences, and the Quilt Study Center. New construction completed during the year at UNK includes a student residence hall. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC Series 2006 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.

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The University marketed three new revenue bond issues under the Master Trust Indenture (MTI.) The Series 2007 Bonds of \$29,765 were used to construct new student residences at the UNO campus. Series 2008 Bonds, \$42,920, are being used to finance the renovation and construction of an expansion to the existing health and recreation facility at UNO, and Series 2008A Bonds proceeds, \$30,255, are designated to renovate existing student living facilities in the Abel-Sandoz Residence Halls at UNL. One new UNFC financing was issued in 2008, the UNFC Series 2007 Bonds, \$23,630, provided financing for the construction of a second research center of excellence tower at the UNMC campus.

- ***Increase in state appropriations.*** State non-capital appropriations increased by another 4% in 2008. One of the major impacts of receiving state appropriations at this level is that it permitted the Board of Regents and University management to keep tuition increases to 6% for 2008. This 6% increase, that includes 1% dedicated to repay the debt financing of the LB 605 initiative, compares with increases of 6% and 5% for 2007 and 2006, respectively. At the same time, the University used this funding opportunity to invest in faculty salaries and to add additional funding for its programs of excellence initiative. The University will continue to work with the State with the hope of attracting similar levels of investment, which will be invested by management strategically while at the same time using such funding to keep college affordable.
- ***Private grants and contracts.*** Support from private sources increased by another 4% in 2008 after increases of 11% in 2007 and 67% in 2006. Revenues from the private sector greatly enhance academic pursuits and efforts devoted to research.
- ***Capital grants and gifts.*** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$71 million in 2008, an increase of \$47 million over 2007 and \$53 million over 2006. The largest of the gifts in 2008 were approximately \$16 million of donations relating to the UNMC Research Center for Excellence towers, \$15 million for the UNMC Sorrell Center, \$11 million from the Nebraska Medical Center to UNMC for a transplant facility, and gifts of \$21 million received by UNL for the Morrison Life Sciences building and \$12 million for the Quilt Study Center.

### **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.

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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: funds externally restricted by creditors, grantors, or contributors and includes grant and research funds, student loan programs, funds for plant construction, and debt service on bond obligations.
  - Non-expendable: permanent endowments.
- Unrestricted Net Assets. Comprised of the University's investment in the joint venture of the Nebraska Medical Center (NMC) of \$228 million, quasi-endowments of \$38 million, net assets of the healthcare blended entities of \$62 million, net assets of the self insurance programs of \$86 million with the balance representing designated departmental balances, encumbrances, and working capital funds.

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

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

***Statement of Cash Flows.*** The Statement of Cash Flows provides information about the cash receipts and cash payments made by the University during the year. When used with related disclosures and information in the other financial statements, this statement should help assess the University's ability to generate future cash flows, its ability to meet its obligations when they come due, its needs for financing, the reasons for differences between operating income and associated cash receipts, and payments and the effects on the University's financial position by investing, capital, and financing transactions during the year.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED)**  
(Columnar Amounts in Thousands)

**Condensed Financial Statements and Analysis**

**Condensed Statements of Net Assets**

	June 30		
	2008	2007	2006
<b>Assets</b>			
Current assets	\$ 925,305	\$ 771,410	\$ 676,329
Capital assets, net of accumulated depreciation	1,344,638	1,167,241	1,122,917
Other non-current assets	679,171	700,787	516,670
Total assets	<u>2,949,114</u>	<u>2,639,438</u>	<u>2,315,916</u>
<b>Liabilities and Net Assets</b>			
Current liabilities	313,940	273,821	229,717
Non-current liabilities	602,606	506,834	383,735
Total liabilities	<u>916,546</u>	<u>780,655</u>	<u>613,452</u>
Net assets:			
Invested in capital assets, net of related debt	841,385	769,459	741,018
Restricted for:			
Nonexpendable:			
Permanent endowment	216,338	217,070	200,376
Expendable:			
Externally restricted funds	150,669	137,247	122,382
Loan funds	44,009	44,692	44,290
Plant construction	43,462	37,127	35,710
Debt service	152,833	123,023	93,053
Unrestricted	583,872	530,165	465,635
Total net assets	<u>\$ 2,032,568</u>	<u>\$ 1,858,783</u>	<u>\$ 1,702,464</u>

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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
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**Condensed Statements of Revenues, Expenses, and Changes in Net Assets**

	Year Ended June 30,		
	2008	2007	2006
Operating Revenues:			
Tuition and fees	\$ 224,585	\$ 209,445	\$ 195,281
Federal grants and contracts - restricted	266,376	259,804	260,275
State grants and contracts - restricted	29,793	30,873	27,724
Private grants and contracts - restricted	106,016	102,179	91,912
Sales and services of educational activities	68,705	65,422	58,187
Sales and services of health care entities	181,824	156,519	146,512
Sales and services of auxiliary operations	117,674	113,692	120,287
Sales and services of auxiliary segments	72,017	64,752	61,410
Other operating revenues	6,851	8,462	8,297
Total operating revenues	<u>1,073,841</u>	<u>1,011,148</u>	<u>969,885</u>
Operating Expenses:			
Salaries and wages	770,885	727,199	686,449
Benefits	181,736	164,934	156,696
Total compensation and benefits	<u>952,621</u>	<u>892,133</u>	<u>843,145</u>
Supplies and materials	231,572	234,604	226,374
Contractual services	99,336	94,332	86,040
Repairs and maintenance	41,552	34,772	32,823
Utilities	32,975	29,950	32,096
Communications	14,583	13,738	13,844
Depreciation	69,977	73,498	59,711
Scholarships and fellowships	133,774	126,543	120,939
Total operating expenses	<u>1,576,390</u>	<u>1,499,570</u>	<u>1,414,972</u>
Operating Loss	<u>(502,549)</u>	<u>(488,422)</u>	<u>(445,087)</u>
Non-operating Revenues (Expenses):			
State of Nebraska non-capital appropriations	475,098	460,282	429,270
Gifts	75,543	75,532	57,718
Investment income	50,599	64,000	49,058
Increase (decrease) in fair value of investments	(25,121)	9,320	(6,276)
Interest on loans receivable	441	432	420
Interest on bond obligations	(23,570)	(22,242)	(17,018)
Capitalized interest on bond obligations	549	1,498	1,654
Equity in joint venture	24,543	17,983	43,898
Loss on disposal of plant assets	(755)	(7,149)	(9,098)
Net non-operating revenues	<u>577,327</u>	<u>599,656</u>	<u>549,626</u>
Income before Other Revenues, Expenses, Gains or Losses	74,778	111,234	104,539
Other Revenues, Expenses, Gains or Losses:			
State of Nebraska capital appropriations	26,806	19,753	9,933
Capital grants and gifts	70,770	23,421	17,909
Capital grant to Nebraska Medical Center	-	-	(10,000)
Additions to permanent endowments	1,431	1,911	5,942
Net other revenues, expenses, gains or losses	<u>99,007</u>	<u>45,085</u>	<u>23,784</u>
Increase in net assets	173,785	156,319	128,323
Net Assets:			
Net assets, beginning of year	1,858,783	1,702,464	1,574,141
Net assets, end of year	<u>\$ 2,032,568</u>	<u>\$ 1,858,783</u>	<u>\$ 1,702,464</u>

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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*Analysis of Financial Position.* Cash and cash equivalents represent the preponderance of current assets of the University. In 2008, cash and cash equivalents increased over the prior year 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, 2008, total investment in capital assets was \$1.7 billion, yielding a net investment, after accumulated depreciation, of \$1.3 billion. The net increase in capital assets was \$177 million, consisting of net additions of \$247 million less depreciation of \$70 million. Among the more noteworthy increases were the Sorrell Center at UNMC at a cost of \$47 million, student housing at UNK of \$9 million, the Maverick Village student housing at UNO for \$16 million, the UNL Morrison Life Sciences building at \$20 million, and the UNL Quilt Study Center for \$12 million. Additions to construction work in progress for the deferred maintenance projects totaled \$82 million. The student housing projects were funded by the Master Trust Indenture (MTI) revenue bond proceeds. The Sorrell Center, Morrison Life Sciences building, and the Quilt Study Center were funded by capital gifts. The additions to deferred maintenance construction work in progress were financed by the UNFC Series 2006 Bonds proceeds.

Indebtedness grew by \$102 million (net of maturities) during fiscal 2008, accounted for by the following new issues mentioned earlier in this discussion: the UNO HPER and housing projects, the UNL Abel-Sandoz student housing project, and the UNFC-funded Sorrell Center project at UNMC.

The unrestricted net assets of the University grew by 10% or \$54 million during the year to \$584 million. As discussed earlier, the growth is primarily attributable to the University's equity in the Nebraska Medical Center (NMC) joint venture and positive experiences in self-insurance activities.

*Analysis of Operations – Overview.* The University generated \$1,074 million of operating revenues during 2008, an increase of \$63 million over 2007, while operating expenses were \$1,576 million, up \$77 million over the prior year. These changes increased the operating loss by \$14 million to \$503 million. As disclosed earlier, because of the mandated financial reporting regarding classification of state appropriations and other funding sources, statements of activities for large public land-grant universities will invariably report an operating loss.

If appropriations were added to the operating loss as displayed in the statements of revenues, expenses, and changes in net assets, the University's "operating loss after appropriations" would have been \$27 million in 2008 compared to a similar loss of \$28 million in 2007. To management of the University, this consistent financial performance underscores the importance of continuing solid state support combined with modest tuition and increased grants and contract activity in fostering the success of the enterprise.

The Nebraska Legislature provided \$475 million in non-capital appropriations for 2008, an increase of \$15 million over 2007, which follows a \$31 million increase from 2006 to 2007. 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 \$71 million that, when combined with all and other non-operating revenues and expenses including investment income of \$51 million, netted an overall increase in net assets of about \$174 million.

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

*Revenues.* The following chart depicts the revenues for 2008 and 2007 and the comparative changes that occurred between those years.

	2008		2007		2007-2008 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Tuition and fees	\$224,585	21%	\$209,445	21%	\$15,140	7%
Federal grants and contracts –restricted	266,376	25	259,804	26	6,572	3
State grants and contracts – restricted	29,793	3	30,873	3	(1,080)	(3)
Private grants and contracts – restricted	106,016	10	102,179	10	3,837	4
Sales and services of educational activities	68,705	6	65,422	7	3,283	5
Sales and services of health care entities	181,824	17	156,519	15	25,305	16
Sales and services of auxiliary operations	117,674	11	113,692	11	3,982	4
Sales and services of auxiliary segments	72,017	6	64,752	6	7,265	11
Other operating revenues	6,851	1	8,462	1	(1,611)	(19)
Total operating revenues	\$1,073,841	100%	\$1,011,148	100%	\$62,693	6%

The University's operating revenues increased in fiscal 2008 by 6%, or \$63 million. Most of the revenue sources showed increases from the prior year.

- The largest increase in revenues was realized from sales and services of health care entities, which increased by \$25 million dollars for the 2008 year. UNMC Physicians, a blended entity, experienced a 16% increase in growth from the expansion of its clinical programs.
- The second largest increase in revenue was realized from tuition, which increased on a net basis by \$15 million for the 2008 year. The Board of Regents approved an increase in tuition of 6%, which when coupled with a 2.6% increase in enrollment, yielded the overall 7% increase. The tuition increase of 6% included a general increase of 5% and an additional 1% to provide debt service for the LB 605 initiative.
- Revenues from private grants and contracts increased modestly by approximately \$4 million. The increase by 4% compared to the previous year is attributable to a broad base of private support from a variety of sources. Included are individuals and corporations, educational research and health organizations in support of medical studies; increased support from the University Foundation; and grants from the Nebraska Medical Center.
- Federal grants and contracts increased by 3% during 2008. The increase is attributed to additional funding from several agencies including the Departments of Defense, Transportation, and Education. Department of Education Ford Loan Program revenues and student Pell grants increased during the year contributing to a modest overall growth.
- Sales and services of educational activities increased 5%. This change can be traced to an increase in technology fees, increases in conference activities, and higher commodity prices for sale of grain and livestock by the research division of the Institute of Agriculture and Natural Resources.

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

- Sales and services of auxiliary operations increased because of revenues from newly constructed student residences, greater freshman enrollment, and a 5% increase in housing rates. An increase in parking spaces and fees of about 8% provided additional revenues. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.
- State grants and contracts decreased in 2008 by \$1 million compared to 2007, but increased modestly by \$2 million from 2006. The 2008 decrease compared to 2007 is attributed to a Nebraska Department of Environmental Quality grant received during 2007 for the clean up of the Nebraska Ordinance Plant located on the University's Agricultural and Research Development Center property.

**Expenses.** The following chart shows the University's expenses for 2008 and 2007 and comparative changes that occurred between those years.

	2008		2007		2007-2008 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Compensation and benefits	\$952,621	60%	\$892,133	60%	\$60,488	7%
Supplies and materials	231,572	15	234,604	16	(3,032)	(1)
Contractual services	99,336	6	94,332	6	5,004	5
Repairs and maintenance	41,552	3	34,772	2	6,780	19
Utilities	32,975	2	29,950	2	3,025	10
Communications	14,583	1	13,738	1	845	6
Depreciation	69,977	4	73,498	5	(3,521)	(5)
Scholarships and fellowships	133,774	9	126,543	8	7,231	6
Total operating expenses	\$1,576,390	100%	\$1,499,570	100%	\$76,820	5%

Operating expenses were \$1,576 million for the 2008 fiscal year, an increase of 5% compared to 2007. Changes in the major expense classifications follow.

- Compensation and benefits increased by \$60 million in 2008 compared to 2007 and accounts for over three-fourths of the total increase in expenses for the University. Faculty salaries and benefits increases averaged 4.4%. Additional amounts were expended for targeted areas including programs of excellence, funding for instructional workload salaries, research initiative programs, maintenance services for newly opened facilities, and intercampus development.
- Repairs and maintenance increased by 19% reflecting continued upgrades to buildings and facilities to gain energy efficiencies and to provide adequate space for patient clinics, research-related activities, and MTI obligated member student residences and food services.
- Utilities increased by \$3 million, fueled primarily by the use of newly occupied facilities including research space that has a higher utility consumption. Certain campus locations experienced a 5% increase in electricity rates. These increases were mitigated somewhat by savings from energy conservation measures undertaken to reduce consumption, which included window replacements and other deferred maintenance projects.

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**(Columnar Amounts in Thousands)**

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- A 5% increase in contractual services is attributed to a delayed two year payment to Nebraska Medicaid, expenses of a large research sub-grantee, and payments to medical specialists by UNMC Physicians, a blended entity.
- Scholarships and fellowships grew by \$7 million or 6% during 2008, roughly tracking tuition increases, which follows continued efforts to maintain affordability.

**Non-Operating Revenues (Expenses).** Net non-operating revenues decreased during 2008 compared to 2007 by \$22 million. This change is the net result of a decrease in investment income of \$13 million, a year-over-year decrease in fair value of investments of \$34 million, an increase in State of Nebraska noncapital appropriations of \$15 million, an increase in equity in joint venture operations of \$6 million when compared to 2007, and a decrease in the loss on disposal of plant assets of \$6 million versus 2007.

Thanks to continued strong support from the private sector and the Foundation, the University garnered non-capital and capital gifts during the year of \$76 million and \$71 million respectively. This compares to non-capital and capital gifts of \$76 million and \$23 million during 2007. Non-capital gifts support scholarships to students and a variety of academic and research pursuits. Capital gifts received in 2008 included \$16 million for the UNMC research center of excellence buildings, \$15 million for the UNMC Sorrell Center, \$21 million for the UNL Morrison Life Sciences building and \$12 million for the UNL Quilt Study Center.

**Other Revenues, Expenses, Gains, or Losses.** State of Nebraska capital appropriations revenues increased in 2008 by \$7 million for a total of \$27 million. This compares to an increase of \$10 million in 2007 and decrease of \$3 million in 2006. The capital appropriations in 2008 include a total of \$11 million for debt service on both the 1998 and 2006 Series of deferred maintenance bonds, \$9 million for the UNO College of Public Affairs and Community Service building and \$6 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:

- The William F. Sorrell Center for Health Science Education at a cost of \$47 million at UNMC. The Center is an advanced medical education building with flexible space that can be tailored to teaching needs and interactive study rooms amidst private study areas. Funding was from donations received through the Foundation.
- Maverick Village was completed at UNO at a cost of \$16 million providing an additional 384 student living spaces on-campus. The project was financed by the MTI Revenue Bonds, Series 2007.
- The Ken Morrison Life Sciences Research Center at a cost of \$20 million at UNL. This facility houses the Nebraska Center for Virology, one of the University's signature research programs. The project was funded by a donation received through the Foundation.

# THE UNIVERSITY OF NEBRASKA

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## MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED) (Columnar Amounts in Thousands)

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- Completed the construction of William R. Nester Hall at UNK, a 160 bed suite-style residence at a cost of \$10 million. This project was financed by the 2006 UNK Student Fees and Facilities Bonds under the MTI.
- The International Quilt Study Center and Museum was completed at UNL for a cost of \$12 million. This project was funded by capital donations through 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 detailed information on capital asset activity is disclosed in the Notes to the Financial Statements included in this report.

### Debt Activity

**Bond Financings.** The University marketed three new revenue bond financings during 2008 through the Master Trust Indenture (MTI.) The Board of Regents issued \$29,765 of Revenue Bonds, Series 2007 (University of Nebraska at Omaha Student Facilities Project.) The proceeds were used to construct new apartment suite-style facilities for a 384 students on the UNO campus. The facilities consist of 8 three-story buildings, each containing 12 four-bedroom apartments together with common areas and other support space. The Project also includes the construction of an approximately 900 stall parking garage on the UNO campus. The combined cost of both projects is approximately \$28 million.

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

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

The University though the UNFC issued Series 2007 Bonds, \$23,630, to bridge finance a portion of the construction cost of a second research center of excellence tower at UNMC. Donor pledge payments will repay principal and interest on the bonds. The remainder of the project will be funded by other available University funds with a total project cost of approximately \$74 million.

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 1.82 times for

**THE UNIVERSITY OF NEBRASKA**  
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**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
**FOR THE YEARS ENDED JUNE 30, 2008 and 2007 (UNAUDITED)**  
**(Columnar Amounts in Thousands)**

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the year ended June 30, 2008 and 1.89 times for the year ended June 30, 2007. The debt service ratio required by the MTI covenants is 1.15 times.

The UNFC met all debt service requirements during 2008. The State Legislature has reaffirmed the appropriation of funds for their portion of the debt service pertaining to the Deferred Maintenance Project, which is combined with designated tuition revenues for debt service. The Foundation continues to receive funds from donor gifts pledged toward the funding of the University of Nebraska Medical Center Research Center project. Funds from internal University Sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

**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 economic performance of the State also offers an encouraging outlook in view of recent national and world-wide economic events. The State Tax Commissioner recently reported that State net receipts through the three months ended September 30, 2008 were \$25 million or 2.8% over projections. This followed a fiscal year ended June 30, 2008, where the State recorded net receipts \$117 million or 3.5% in excess of projected revenues. At June 30, 2008, the State had reserve funds totaling \$546 million. The strong reserve position of the State, which is precluded by law from issuing debt, should help cushion the State from some of the economic challenges facing other state-dependent colleagues around the country.

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

- Enrollment – Growing enrollment through a number of initiatives including growing the college-going rate.
- Tuition – Keeping tuition increases as low as possible and thereby the cost of education more affordable.
- Graduation – Increasing the graduation rate.
- Research – Bolstering current endeavors and fostering new activities that will allow the University to continue to earn greater success in attracting research funding.
- Administrative costs – Focusing on achieving decreases in administrative costs in both the academic and business enterprises.

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

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- Faculty Salaries – Continuing to pursue and identify resources that can be earmarked to enhance faculty salaries to facilitate even greater successes in recruitment and retention.

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

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

**STATEMENTS OF NET ASSETS**

**JUNE 30, 2008 AND 2007**

(Thousands)

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

	2008	2007
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 301,857	\$ 267,891
Cash and cash equivalents - restricted	328,405	263,251
Investments - restricted	129,725	98,032
Accounts receivable and unbilled charges, net	139,559	116,727
Loans to students, net	4,827	7,616
Other current assets	<u>20,932</u>	<u>17,893</u>
Total current assets	<u>925,305</u>	<u>771,410</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	162	193
Investments - restricted	404,282	448,672
Investment in joint venture	227,508	208,965
Loans to students, net of current portion	32,555	28,044
Capital assets, net of accumulated depreciation	1,344,638	1,167,241
Other non-current assets	<u>14,664</u>	<u>14,913</u>
Total non-current assets	<u>2,023,809</u>	<u>1,868,028</u>
Total assets	<u>2,949,114</u>	<u>2,639,438</u>
<b>LIABILITIES AND NET ASSETS</b>		
CURRENT LIABILITIES:		
Accounts payable	100,338	75,332
Accrued salaries, wages, and post-retirement benefits	46,345	44,197
Accrued compensated absences	46,182	43,334
Bond obligations payable	29,655	24,760
Capital lease obligations	3,430	3,238
Deferred revenues and credits	77,861	72,959
Health and other insurance claims	<u>10,129</u>	<u>10,001</u>
Total current liabilities	<u>313,940</u>	<u>273,821</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	865	1,313
Accrued compensated absences, net of current portion	15,292	14,551
Bond obligations payable, net of current portion	564,565	467,650
Capital lease obligations, net of current portion	9,329	11,658
Deferred revenues and credits, net of current portion	<u>12,555</u>	<u>11,662</u>
Total non-current liabilities	<u>602,606</u>	<u>506,834</u>
Total liabilities	<u>916,546</u>	<u>780,655</u>
NET ASSETS:		
Invested in capital assets, net of related debt	841,385	769,459
Restricted for:		
Nonexpendable:		
Permanent endowment	216,338	217,070
Expendable:		
Externally restricted funds for scholarships, student aid and research	150,669	137,247
Loan funds	44,009	44,692
Plant construction	43,462	37,127
Debt service	152,833	123,023
Unrestricted	<u>583,872</u>	<u>530,165</u>
Total net assets	<u>\$2,032,568</u>	<u>\$1,858,783</u>

See notes to financial statements.

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

**UNIVERSITY OF NEBRASKA FOUNDATION**  
**(A Component Unit of the University of Nebraska)**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2008 AND 2007**  
**(Thousands)**  
**(See Independent Auditors' Report on Pages 1, 2, and 3)**

	<b>2008</b>	<b>2007</b>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,523	\$ 1,508
Temporary cash investments	230,354	190,137
Advances and deposits	13	10
Accounts receivable (net of reserve for bad debts of \$4 in 2008 and \$6 in 2007)	539	418
Accrued interest receivable	2,276	2,098
Student loan receivable	554	502
Matching funds receivable	1	1
Prepaid expenses	63	62
Pledges receivable - restricted	118,222	100,989
Investments - restricted	1,243,820	1,289,709
Property and equipment, net of depreciation	<u>7,240</u>	<u>5,356</u>
Total assets	<u>\$1,605,605</u>	<u>\$1,590,790</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>LIABILITIES:</b>		
Advances and accounts payable	\$ 32	\$ 35
University of Nebraska benefits payable	2,407	2,238
Scholarships, research, fellowships, and professorships payable	3,100	4,770
Accrued vacation payable	661	544
Taxes payable	60	52
Deferred annuities payable	24,935	24,691
Deposits held in custody for others	284,137	284,632
Deferred revenues	<u>1,640</u>	<u>1,664</u>
Total liabilities	<u>316,972</u>	<u>318,626</u>
<b>NET ASSETS:</b>		
Unrestricted	7,820	6,032
Temporarily restricted	461,542	420,807
Permanently restricted	<u>819,271</u>	<u>845,325</u>
Total net assets	<u>1,288,633</u>	<u>1,272,164</u>
Total liabilities and net assets	<u>\$1,605,605</u>	<u>\$1,590,790</u>

See notes to financial statements.

**THE UNIVERSITY OF NEBRASKA**  
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**STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**  
**(Thousands)**

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

	<b>2008</b>	<b>2007</b>
<b>OPERATING REVENUES:</b>		
Tuition and fees (net of scholarship allowances of \$68,252 and \$62,646 in 2008 and 2007, respectively)	\$ 224,585	\$ 209,445
Federal grants and contracts - restricted	266,376	259,804
State and local grants and contracts - restricted	29,793	30,873
Private grants and contracts - restricted	106,016	102,179
Sales and services of educational activities	68,705	65,422
Sales and services of health care entities	181,824	156,519
Sales and services of auxiliary operations	117,674	113,692
Sales and services of auxiliary segments (net of scholarship allowances of \$8,432 and \$7,392 in 2008 and 2007, respectively)	72,017	64,752
Other operating revenues	6,851	8,462
Total operating revenues	<u>1,073,841</u>	<u>1,011,148</u>
<b>OPERATING EXPENSES:</b>		
Salaries and wages	770,885	727,199
Benefits	181,736	164,934
Total compensation and benefits	952,621	892,133
Supplies and materials	231,572	234,604
Contractual services	99,336	94,332
Repairs and maintenance	41,552	34,772
Utilities	32,975	29,950
Communications	14,583	13,738
Depreciation	69,977	73,498
Scholarships and fellowships	133,774	126,543
Total operating expenses	<u>1,576,390</u>	<u>1,499,570</u>
<b>OPERATING LOSS</b>	<u>(502,549)</u>	<u>(488,422)</u>
<b>NON-OPERATING REVENUES (EXPENSES):</b>		
State of Nebraska non-capital appropriations	475,098	460,282
Gifts	75,543	75,532
Investment income (net of investment management fees of \$2,694 and \$2,030 in 2008 and 2007, respectively)	50,599	64,000
Increase (decrease) in fair value of investments	(25,121)	9,320
Interest income on loans receivable	441	432
Interest expense on bond obligations	(23,570)	(22,242)
Capitalized interest on bond obligations	549	1,498
Equity in earnings of joint venture	24,543	17,983
Loss on disposal of capital assets	(755)	(7,149)
Net non-operating revenues	<u>577,327</u>	<u>599,656</u>
<b>INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES</b>	<u>74,778</u>	<u>111,234</u>
<b>OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:</b>		
State of Nebraska capital appropriations	26,806	19,753
Capital grants and gifts	70,770	23,421
Private gifts and bequests for permanent endowments	1,431	1,911
Net other revenues, expenses, gains, or losses	<u>99,007</u>	<u>45,085</u>
<b>INCREASE IN NET ASSETS</b>	173,785	156,319
<b>NET ASSETS:</b>		
Net assets, beginning of year	<u>1,858,783</u>	<u>1,702,464</u>
Net assets, end of year	<u>\$2,032,568</u>	<u>\$1,858,783</u>

See notes to financial statements.

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

**UNIVERSITY OF NEBRASKA FOUNDATION**  
(A Component Unit of the University of Nebraska)  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2008**  
(Thousands)

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests, and life insurance proceeds	\$ 61	\$142,235	\$ 24,244	\$ 166,540
Investment income	22,173	15,723	1,279	39,175
Realized gain (loss) on sale of assets	(1)	4,928	55,380	60,307
Unrealized gain (loss) on assets	-	(16,961)	(74,585)	(91,546)
	<u>22,233</u>	<u>145,925</u>	<u>6,318</u>	<u>174,476</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>				
	<u>137,563</u>	<u>(107,624)</u>	<u>(29,939)</u>	<u>-</u>
Total support and revenue	<u>159,796</u>	<u>38,301</u>	<u>(23,621)</u>	<u>174,476</u>
<b>EXPENSES:</b>				
Salaries and wages	9,338	-	-	9,338
Payroll taxes	613	-	-	613
Employee benefits	1,682	-	-	1,682
Postage	348	-	-	348
Office supplies and expense	188	-	-	188
Professional services	540	-	-	540
Travel and entertainment	666	-	-	666
Telephone	190	-	-	190
Insurance and bonds	91	-	-	91
Repair and maintenance	367	-	-	367
Equipment rental/purchase	121	-	-	121
Office rent	959	-	-	959
University Towers expense	28	-	-	28
Promotion expense	1,465	-	-	1,465
Auto expense	106	-	-	106
Dues and subscriptions	136	-	-	136
Alumni associations	508	-	-	508
Miscellaneous expense	125	-	-	125
Data processing expense	46	-	-	46
Recruiting and moving expense	59	-	-	59
Meetings and conferences	323	-	-	323
Investment expense	5,608	-	-	5,608
Academic support	35,586	-	-	35,586
Student assistance	19,154	-	-	19,154
Faculty assistance	4,472	-	-	4,472
Research	3,780	-	-	3,780
Museum, library, and fine arts	1,703	-	-	1,703
Campus and building improvements	64,809	-	-	64,809
Deferred compensation	91	-	-	91
Paid to beneficiaries	3,678	-	-	3,678
Bad debt and collection expense	1	-	-	1
Depreciation	1,226	-	-	1,226
Total	<u>158,007</u>	<u>-</u>	<u>-</u>	<u>158,007</u>
<b>INCREASE IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>				
	1,789	38,301	(23,621)	16,469
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>				
	<u>-</u>	<u>2,433</u>	<u>(2,433)</u>	<u>-</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>				
	1,789	40,734	(26,054)	16,469
<b>NET ASSETS, beginning of year</b>				
	<u>6,031</u>	<u>420,808</u>	<u>845,325</u>	<u>1,272,164</u>
<b>NET ASSETS, end of year</b>				
	<u>\$ 7,820</u>	<u>\$461,542</u>	<u>\$819,271</u>	<u>\$ 1,288,633</u>

See notes to financial statements.

(Continued)

**THE UNIVERSITY OF NEBRASKA**  
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**UNIVERSITY OF NEBRASKA FOUNDATION**  
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**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2007**  
(Thousands)

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

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
<b>SUPPORT AND REVENUES:</b>				
Gifts, bequests, and life insurance proceeds	\$ 516	\$ 77,021	\$ 27,170	\$ 104,707
Investment income	17,609	14,732	3,314	35,655
Realized gain on sale of assets	4	8,697	69,369	78,070
Unrealized gain on assets	-	10,463	3,239	13,702
	18,129	110,913	103,092	232,134
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>95,152</u>	<u>(66,311)</u>	<u>(28,841)</u>	<u>-</u>
Total support and revenue	113,281	44,602	74,251	232,134
<b>EXPENSES:</b>				
Salaries and wages	8,007	-	-	8,007
Payroll taxes	554	-	-	554
Employee benefits	1,449	-	-	1,449
Annuity payments	1	-	-	1
Postage	251	-	-	251
Office supplies and expense	119	-	-	119
Professional services	512	-	-	512
Travel and entertainment	586	-	-	586
Telephone	225	-	-	225
Insurance and bonds	108	-	-	108
Repair and maintenance	137	-	-	137
Equipment rental/purchase	57	-	-	57
Office rent	827	-	-	827
University Towers expense	27	-	-	27
Promotion expense	1,101	-	-	1,101
Auto expense	94	-	-	94
Dues and subscriptions	138	-	-	138
Alumni associations	508	-	-	508
Miscellaneous expense	112	-	-	112
Recruiting and moving expense	17	-	-	17
Meetings and conferences	247	-	-	247
Investment expense	4,943	-	-	4,943
Academic support	24,299	-	-	24,299
Student assistance	15,447	-	-	15,447
Faculty assistance	4,458	-	-	4,458
Research	6,759	-	-	6,759
Museum, library, and fine arts	2,226	-	-	2,226
Campus and building improvements	35,736	-	-	35,736
Deferred compensation	45	-	-	45
Paid to beneficiaries	3,299	-	-	3,299
Bad debt and collection expense	10	-	-	10
Depreciation	895	-	-	895
Total	113,194	-	-	113,194
<b>INCREASE IN NET ASSETS BEFORE TRANSFERS AND CHANGES</b>	87	44,602	74,251	118,940
<b>TRANSFERS AND RECLASSIFICATIONS BETWEEN FUNDS</b>	-	5,172	(5,172)	-
<b>INCREASE (DECREASE) IN NET ASSETS</b>	87	49,774	69,079	118,940
<b>NET ASSETS, beginning of year</b>	5,944	371,034	776,246	1,153,224
<b>NET ASSETS, end of year</b>	<u>\$ 6,031</u>	<u>\$420,808</u>	<u>\$845,325</u>	<u>\$ 1,272,164</u>

See notes to financial statements.

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

**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**  
**(Thousands)**

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

	<b>2008</b>	<b>2007</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Grants and contracts	\$ 387,054	\$ 404,138
Tuition and fees	225,701	209,428
Sales and services of health care entities	170,580	156,860
Sales and services of auxiliary operations	118,337	118,447
Sales and services of educational activities	95,571	92,252
Sales and services of auxiliary segments	72,347	64,746
Student loans collected	5,015	7,973
Interest on loans receivable	295	289
Other receipts	22,079	33,064
Payments to employees	(938,122)	(876,077)
Payments to vendors	(449,254)	(450,092)
Scholarships paid to students	(133,774)	(126,543)
Student loans issued	(6,867)	(8,618)
Other payments	(194)	(171)
Net cash flows from operating activities	<u>(431,232)</u>	<u>(374,304)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:</b>		
State of Nebraska non-capital appropriations	475,412	460,282
Gifts	74,129	75,836
Private gifts and bequests for endowment use	<u>1,431</u>	<u>1,873</u>
Net cash flows from non-capital financing activities	<u>550,972</u>	<u>537,991</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Proceeds from the issuance of bonds	126,570	140,595
Capital grants and gifts	70,670	14,173
State of Nebraska capital appropriations	26,289	19,641
Premium on issuance of bonds	1,376	3,979
Purchases of capital assets	(236,800)	(111,127)
Principal paid on bond obligations	(24,760)	(22,405)
Interest paid on bond obligations	(22,847)	(19,932)
Payments made on lease obligations	(5,266)	(6,395)
Other payments	(1,583)	(256)
Net cash flows from capital and related financing activities	<u>(66,351)</u>	<u>18,273</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Proceeds from sales and maturities of investments	523,151	390,184
Purchases of investments	(534,832)	(565,436)
Interest on investments	51,381	56,882
Distributions received from joint venture	<u>6,000</u>	<u>3,000</u>
Net cash flows from investing activities	<u>45,700</u>	<u>(115,370)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>99,089</b>	<b>66,590</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<b><u>531,335</u></b>	<b><u>464,745</u></b>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<b><u>\$ 630,424</u></b>	<b><u>\$ 531,335</u></b>

(Continued)

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

**STATEMENTS OF CASH FLOWS (Continued)**  
**FOR THE YEARS ENDED JUNE 30, 2008 AND 2007**  
(Thousands)

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

	<b>2008</b>	<b>2007</b>
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 301,857	\$ 267,891
Cash and cash equivalents - restricted (current)	328,405	263,251
Cash and cash equivalents - restricted (non-current)	<u>162</u>	<u>193</u>
Cash and cash equivalents, end of year	<u>\$ 630,424</u>	<u>\$ 531,335</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (502,549)	\$ (488,422)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	69,977	73,498
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	(28,325)	3,561
Loans to students	(1,721)	(551)
Other current assets	(40)	4,603
Accounts payable	20,807	16,642
Accrued salaries, wages, compensated absences, and post-retirement benefits	5,290	11,862
Deferred revenues and credits	5,201	3,774
Health and other insurance claims	<u>128</u>	<u>729</u>
Net cash flows from operating activities	<u>\$ (431,232)</u>	<u>\$ (374,304)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 142	\$ 118
Increase (Decrease) in fair value of investments	(25,121)	9,320
Purchase of capital assets through lease obligations	3,129	7,083

See notes to financial statements.

# THE UNIVERSITY OF NEBRASKA

(A Component Unit of the State of Nebraska)

## UNIVERSITY OF NEBRASKA FOUNDATION

(A Component Unit of the University of Nebraska)

### CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2008 AND 2007

(Thousands)

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

	2008	2007
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Increase in net assets	\$ 16,469	\$ 118,940
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	1,225	895
(Gain) on sale of assets	(60,307)	(78,070)
Depreciation (appreciation) of assets	91,546	(13,702)
Increase in pledges receivable	(17,233)	(6,575)
Increase in deferred annuities payable	244	2,451
Contribution to permanently restricted endowment funds	(24,244)	(27,170)
Real and personal property contributions received for the University	(389)	(1,312)
(Increase) decrease in:		
Accounts receivable	(121)	36
Interest receivable	(178)	(226)
Prepaid expense	-	(20)
Increase (decrease) in:		
Advances and accounts payable	(2)	10
University of Nebraska benefits payable	169	388
Scholarships, research, fellowships, and professorships payable	(1,670)	1,507
Accrued vacation payable	117	23
Taxes payable	8	2
Deferred revenue	(25)	1,458
Deposits held in custody for others	26,187	82,419
Total adjustments	<u>15,327</u>	<u>(37,886)</u>
Net cash provided by operating activities	<u>31,796</u>	<u>81,054</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Net (increase) in temporary cash investments	(40,216)	(23,580)
Net (increase) in student loans	(52)	(10)
Net (purchases) in investments	(11,686)	(84,047)
Purchase of property and equipment	(3,071)	(370)
Sales of property and equipment	-	8
Net cash used in investing activities	<u>(55,025)</u>	<u>(107,999)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>		
Contribution to permanently restricted endowment funds	24,244	27,170
Net cash provided by financing activities	<u>24,244</u>	<u>27,170</u>
<b>NET INCREASE IN CASH</b>	1,015	225
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>1,508</u>	<u>1,283</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 2,523</u>	<u>\$ 1,508</u>
<b>REQUIRED DISCLOSURE:</b>		
The Foundation expended no cash for interest or income taxes.		
<b>NONCASH TRANSACTIONS:</b>		
Deposits held in custody for others	\$ (495)	\$ 91,468
Unrealized (gain) loss on assets	<u>26,682</u>	<u>(9,049)</u>
Net change in deposits held in custody for others	<u>\$ 26,187</u>	<u>\$ 82,419</u>

See notes to financial statements.

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

**NOTES TO FINANCIAL STATEMENTS**  
**YEARS ENDED JUNE 30, 2008 and 2007**  
(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**  
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- The University of Nebraska Facilities Corporation (UNFC) was organized to finance the construction, repair, and renovation of buildings and the acquisition of land and equipment and to hold them in trust for the University. UNFC is governed by a Board of Directors comprised of the Board of Regents.
- The UNMC Physicians is a not-for-profit corporation organized by the Board of Regents for the purpose of billing, collecting, and distributing medical service fees generated by clinicians employed by the University of Nebraska Medical Center (UNMC). The distribution of fees is governed by the terms of the University of Nebraska Medical Services Plan applicable to the member clinicians.
- UNeMed was organized to develop and market biomedical technologies for the University of Nebraska and pay all related patent costs. UNeMed acts under the authority of the Board of Regents and changed its fiscal year from December 31 to June 30 on June 30, 2007.
- The University Dental Associates (UDA) is a not-for-profit corporation organized for the purpose of billing, collecting, and distributing dental service fees generated by dentists employed by the UNMC. The distribution of fees is governed by the terms of the University of Nebraska Dental Service Plan applicable to member dentists.
- Nebraska Utility Corporation (NUCorp) is a not-for-profit corporation formed under the Nebraska Interlocal Cooperation Act between the Board of Regents and Lincoln Electric System. The purpose of NUCorp is to purchase, lease, construct, and finance activities relating to furnishing energy requirements and utility and infrastructure facilities for the University of Nebraska-Lincoln (UNL). NUCorp is governed by a five-member Board, three of which are University officials. NUCorp's fiscal year end is December 31.
- The Peter Kiewit Institute Technology Development Corporation (PKITDC) is a not-for-profit corporation formed for the purpose of teaching and developing information science technology through students and faculty by conducting applied research.

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

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

**THE UNIVERSITY OF NEBRASKA**  
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**NOTES TO FINANCIAL STATEMENTS**  
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**(Thousands)**

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

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

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

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

***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. During 2007, UNMC changed its accounting policy to the componentization method and changed the estimated life for certain research buildings. As a result, the University incurred \$3.4 million of additional depreciation expense during 2007. 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 2008 and 2007 was \$23,570 and \$22,242, respectively, which is net of \$549 and \$1,498 that was capitalized.

**THE UNIVERSITY OF NEBRASKA**  
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The University has artwork and other collections that it does not capitalize. These collections adhere to the University's policy to (a) maintain them for public exhibition, education, or research; (b) protect, keep unencumbered, care for, and preserve them; and (c) require proceeds from their sale to be used to acquire other collection items. U.S. generally accepted accounting principles permit collections maintained in this manner to be charged to operations at time of purchase rather than 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 receive a cash payment of one-fourth of accrued sick leave upon retirement from the University. The University has recognized a liability for sick and annual leave earned but not yet taken by its faculty and staff. Certain University faculty and staff also earn four floating holidays each year, which may be taken at any time during the year subject to a 32 hour cap.

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

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

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

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

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

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

***Scholarships and Fellowships*** – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2008 and 2007, Federal grants and contracts includes Pell grant awards amounting to \$22,498 and \$19,343 and Ford direct student loans amounting to \$67,805 and \$64,152, respectively. The combined awards of \$90,303 and \$83,495 at June 30, 2008 and

**THE UNIVERSITY OF NEBRASKA**  
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**NOTES TO FINANCIAL STATEMENTS**  
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(Thousands)

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2007, respectively, are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue.

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

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

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

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

**Reclassifications** – Certain 2007 amounts have been reclassified to conform to the current year presentation.

**Recent Statements Issued by the Governmental Accounting Standards Board** – The GASB issued Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. This statement provides standards for the measurement, recognition, and display of other postemployment benefit expenditures, assets, and liabilities, including applicable note disclosures and required supplementary information. The University adopted this statement in 2007 and it did not have a significant effect on the financial statements.

**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. Bank balances of cash and cash equivalents amounted to approximately \$1,654 (book balance of approximately \$1,337) at June 30, 2008, with approximately \$1,086 covered by federal depository insurance. Bank balances of cash and cash equivalents amounted to approximately \$2,082 (book balance of approximately \$1,956) at June 30, 2007, with approximately \$1,187 covered by federal depository insurance. Of the remaining bank balance at June 30, 2008 and 2007, approximately \$374 and \$649 was collateralized with securities held by the pledging financial institution, but not in the University's name, and approximately \$194 and \$246 was uninsured and uncollateralized, respectively.

**THE UNIVERSITY OF NEBRASKA**  
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**NOTES TO FINANCIAL STATEMENTS**  
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**C. INVESTMENTS**

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

Investments as of June 30, 2008:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
U.S. treasuries	\$ 35,149	\$ 2,316	\$ 13,599	\$ 19,234	\$ -
U.S. agencies	174,557	124,840 (1)	42,617 (2)	103	6,997
Corporate debt	33,635	2,040	8,540	3,724 (3)	19,331 (4)
International bonds	7,291	529	2,605	2,944	1,213
Repurchase agreements	5,823	-	-	5,823	-
	<u>256,455</u>	<u>\$ 129,725</u>	<u>\$ 67,361</u>	<u>\$ 31,828</u>	<u>\$ 27,541</u>
Other investments:					
Equity securities - domestic	108,371				
Equity securities - international	52,793				
Mutual funds	95,873				
Real estate mutual funds	8,096				
Real estate held for investment purposes	640				
Money market funds	<u>11,779</u>				
Total	<u>\$ 534,007</u>				

(1) This amount includes \$4,996 of bonds which are callable in less than 1 year.

(2) This amount includes \$9,630 of bonds which are callable in less than 1 year.

(3) This amount includes \$367 of bonds which are callable in less than 3 years and \$92 callable in less than 9 years.

(4) This amount includes \$485 of bonds which are callable in less than 3 year.

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**NOTES TO FINANCIAL STATEMENTS**  
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Investments as of June 30, 2007:

	Fair Value	Investment Maturities (in years)			
		Less Than 1	1-5	6-10	More Than 10
Investment type:					
Debt securities:					
U.S. treasuries	\$ 23,998	\$ 2,631	\$ 6,540	\$ 14,827	\$ -
U.S. agencies*	182,098	90,594	84,573	768	6,163
Corporate debt	40,585	4,807	9,395	7,412	18,971
Repurchase agreements	<u>5,823</u>	<u>-</u>	<u>-</u>	<u>5,823</u>	<u>-</u>
	252,504	<u>\$ 98,032</u>	<u>\$ 100,508</u>	<u>\$ 28,830</u>	<u>\$ 25,134</u>
Other investments:					
Equity securities - domestic	148,596				
Equity securities - international	57,317				
Mutual funds	76,958				
Real estate mutual funds	9,452				
Real estate held for investment purposes	640				
Money market funds	<u>1,237</u>				
Total	<u>\$ 546,704</u>				

\* This amount includes \$42,449 of bonds in the 1-5 category which are callable in less than 1 year.

**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.

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

	<b>2008</b>				
	<b>Fair Value</b>	<b>Quality Ratings</b>			
		<b>AAA</b>	<b>AA</b>	<b>A</b>	<b>Unrated</b>
Investment type:					
Debt securities:					
U.S. treasuries	\$ 35,149	\$ 35,149	\$ -	\$ -	\$ -
U.S. agencies	174,557	174,557	-	-	-
Corporate debt	33,635	16,750	4,923	11,962	-
International bonds	7,291	750	4,946	1,595	-
Repurchase agreements	5,823	-	-	-	5,823
Other investments:					
Equity securities - domestic	108,371	-	-	-	108,371
Equity securities - international	52,793	-	-	-	52,793
Mutual funds	95,873	-	-	-	95,873
Real estate mutual funds	8,096	-	-	-	8,096
Real estate held for investment purposes	640	-	-	-	640
Money market funds	11,779	-	-	-	11,779
	<u>\$ 534,007</u>	<u>\$ 227,206</u>	<u>\$ 9,869</u>	<u>\$ 13,557</u>	<u>\$ 283,375</u>

	<b>2007</b>					
	<b>Fair Value</b>	<b>Quality Ratings</b>				
		<b>AAA</b>	<b>AA</b>	<b>A</b>	<b>BAA - BBB</b>	<b>Unrated</b>
Investment type:						
Debt securities:						
U.S. treasuries	\$ 23,998	\$ 23,998	\$ -	\$ -	\$ -	\$ -
U.S. agencies	182,098	182,098	-	-	-	-
Corporate debt	40,585	18,368	6,007	14,836	545	829
Repurchase agreements	5,823	-	-	-	-	5,823
Other investments:						
Equity securities - domestic	148,596	-	-	-	-	148,596
Equity securities - international	57,317	-	-	-	-	57,317
Mutual funds	76,958	-	-	-	-	76,958
Real estate mutual funds	9,452	-	-	-	-	9,452
Real estate held for investment purposes	640	-	-	-	-	640
Money market funds	1,237	-	-	-	-	1,237
	<u>\$ 546,704</u>	<u>\$ 224,464</u>	<u>\$ 6,007</u>	<u>\$ 14,836</u>	<u>\$ 545</u>	<u>\$ 300,852</u>

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

	<b>Concentration</b>	
	<b>2008</b>	<b>2007</b>
Federal Home Loan Bank	33%	32%
Federal National Mortgage Association	20%	32%
U.S. Treasuries	14%	10%
Federal Home Loan Mortgage Association	13%	-

*Custodial Credit Risk* – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University’s \$5.8 million investment in repurchase agreements in 2008 and 2007, \$6.4 million and \$6.2 million respectively of underlying securities are held by the investment’s counterparty, but not in the name of the University.

**D. ACCOUNTS RECEIVABLE, UNBILLED CHARGES, AND LOANS TO STUDENTS**

Substantially all amounts included in accounts receivable and unbilled charges represent tuition receivables, grant reimbursements, unbilled charges, patient accounts receivable, and other receivables. Balances are stated net of allowances for doubtful accounts and contractual adjustments of approximately \$6,551 and \$6,218 at June 30, 2008 and 2007, respectively. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,153 and \$1,159 at June 30, 2008 and 2007, 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, 2008 and 2007 totaling \$24,543 and \$17,983, 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 and \$3 million, respectively, were declared and paid for fiscal years 2008 and 2007.

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

In conjunction with the Joint Operating Agreement, the University entered into an agreement to lease the former hospital building to NMC that extends through 2037. The 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 \$131,000 at the time of the transaction (currently \$18,000 net of accumulated depreciation at June 30, 2008) and is included in the University's financial statements. Following are the minimum lease rental payments due from NMC through June 30, 2012:

**Fiscal Year Ending June 30:**

2009	\$ 3,997
2010	4,004
2011	4,099
2012	<u>1,737</u>
	<u>\$ 13,837</u>

In addition, the University and NMC have entered into an Academic Affiliation Agreement for Education and Research. In connection with the agreement, NMC has agreed to financially support certain educational, research, operational, and clinical activities of the University College of Medicine that further the mission and objectives of NMC. During the fiscal years ended June 30, 2008 and 2007, the University received approximately \$23,858 and \$23,230, respectively, of support in connection with the agreement.

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**F. CAPITAL ASSETS**

Capital asset activity for the years ended June 30, 2008 and 2007 is as follows:

	<b>2008</b>			
	<b>Beginning Balance</b>	<b>Additions</b>	<b>Disposals</b>	<b>Ending Balance</b>
Capital assets not being depreciated:				
Land	\$ 57,640	\$ 2,055	\$ (118)	\$ 59,577
Construction work in progress	<u>81,558</u>	<u>226,574</u>	<u>(85,816)</u>	<u>222,316</u>
Total capital assets not being depreciated	<u>139,198</u>	<u>228,629</u>	<u>(85,934)</u>	<u>281,893</u>
Capital assets, being depreciated:				
Land improvements	111,301	14,883	(5,305)	120,879
Leasehold improvements	13,209	-	-	13,209
Buildings	1,199,961	68,595	(17,408)	1,251,148
Equipment	<u>279,887</u>	<u>32,051</u>	<u>(26,153)</u>	<u>285,785</u>
Total capital assets, being depreciated	<u>1,604,358</u>	<u>115,529</u>	<u>(48,866)</u>	<u>1,671,021</u>
Less accumulated depreciation for:				
Land improvements	37,408	5,574	(2,545)	40,437
Leasehold improvements	1,642	441	-	2,083
Buildings	358,536	38,023	(17,506)	379,053
Equipment	<u>178,729</u>	<u>25,939</u>	<u>(17,965)</u>	<u>186,703</u>
Total accumulated depreciation other assets	<u>576,315</u>	<u>69,977</u>	<u>(38,016)</u>	<u>608,276</u>
Capital assets, net	<u>\$1,167,241</u>	<u>\$274,181</u>	<u>\$ (96,784)</u>	<u>\$1,344,638</u>

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	2007			Ending Balance
	Beginning Balance	Additions	Disposals	
Capital assets not being depreciated:				
Land	\$ 54,851	\$ 2,954	\$ (165)	\$ 57,640
Construction work in progress	98,787	73,207	(90,436)	81,558
Total capital assets not being depreciated	<u>153,638</u>	<u>76,161</u>	<u>(90,601)</u>	<u>139,198</u>
Capital assets, being depreciated:				
Land improvements	106,982	6,154	(1,831)	111,305
Leasehold improvements	13,209	-	-	13,209
Buildings	1,118,896	91,198	(10,134)	1,199,960
Equipment	249,177	42,099	(11,389)	279,887
Total capital assets, being depreciated	<u>1,488,264</u>	<u>139,451</u>	<u>(23,354)</u>	<u>1,604,361</u>
Less accumulated depreciation for:				
Land improvements	34,119	4,820	(1,530)	37,409
Leasehold improvements	1,201	441	-	1,642
Buildings	320,123	42,626	(4,214)	358,535
Equipment	163,542	25,611	(10,421)	178,732
Total accumulated depreciation other assets	<u>518,985</u>	<u>73,498</u>	<u>(16,165)</u>	<u>576,318</u>
Capital assets, net	<u>\$1,122,917</u>	<u>\$142,114</u>	<u>\$ (97,790)</u>	<u>\$1,167,241</u>

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**G. ACCRUED COMPENSATED ABSENCES**

Accrued compensated absences are as follows at June 30:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
2008	<u>\$ 57,885</u>	<u>\$ 40,012</u>	<u>\$ (36,423)</u>	<u>\$ 61,474</u>	<u>\$ 46,182</u>
2007	<u>\$ 50,782</u>	<u>\$ 39,735</u>	<u>\$ (32,632)</u>	<u>\$ 57,885</u>	<u>\$ 43,334</u>

**H. BOND OBLIGATIONS PAYABLE**

Bond obligations payable are as follows at June 30:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
2008	<u>\$ 492,410</u>	<u>\$ 126,570</u>	<u>\$ (24,760)</u>	<u>\$ 594,220</u>	<u>\$ 29,655</u>
2007	<u>\$ 374,220</u>	<u>\$ 140,595</u>	<u>\$ (22,405)</u>	<u>\$ 492,410</u>	<u>\$ 24,760</u>

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Bond obligations payable at June 30, 2008 and 2007 consist of the following:

	Interest Rate	Annual Installment	Principal Amount Outstanding	
			2008	2007
<b>Obligations under the master trust indenture:</b>				
University of Nebraska-Lincoln:				
Student fees and facilities:				
Series 2002, revenue refunding, due through July 2017	3.10 - 5.00%	\$985 - \$2,760	\$ 11,640	\$ 12,640
Series 2003A, revenue bonds, due through July 2038	2.95 - 5.25%	405 - 1,595	25,525	25,930
Series 2003B, revenue bonds, due through July 2039	2.50 - 5.00%	1,085 - 3,890	68,885	68,885
Series 2008A, revenue bonds, due through July 2028	3.00 - 5.00%	1,205 - 2,360	30,255	-
Lincoln parking project:				
Series 2003, revenue refunding, due through June 2016	3.50 - 4.50%	480 - 1,615	5,965	6,415
Series 2005, revenue refunding, due through June 2025	3.50 - 4.50%	425 - 3,825	23,470	24,670
University of Nebraska at Omaha:				
Student center Series 2003:				
Revenue refunding bonds, due through May 2013	3.15 - 3.90%	520 - 1,180	3,370	3,875
Student HPER Project Series 2008:				
Revenue bonds, due through May 2038	2.55 - 5.00%	845 - 2,700	42,920	-
Student housing Series 2003:				
Series 2003, revenue bonds, due through May 2033	2.85 - 5.00%	330 - 945	14,150	14,470
Series 2007, revenue bonds, due through May 2039	3.85 - 5.00%	515 - 2,395	29,765	-
University of Nebraska Medical Center:				
Student housing revenue bonds				
Series 2003, due through June 2033	2.75 - 5.00%	120 - 330	4,980	5,095
University of Nebraska at Kearney:				
Student fees and facilities:				
Series 2003 revenue refunding bonds, due through July 2011	2.40 - 2.90%	300 - 465	1,215	1,655
Series 2005, due through July 2020	3.10 - 4.10%	315 - 1,080	5,210	5,520
Series 2006, due through July 2035	3.45 - 5.00%	340 - 1,385	22,625	22,625
Total obligations under the master trust indenture			289,975	191,780
<b>Other University obligations:</b>				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding, due November 2024	4.00 - 5.25%	1,695 - 5,195	44,475	48,035
2004B, revenue refunding, due November 2024	3.40 - 3.70%	2070 - 3,270	5,340	7,305
Total University obligations			339,790	247,120
<b>Obligations of blended entities:</b>				
University of Nebraska Facilities Corporation:				
Series 2007 bonds (Research Center), due through February 2017	4.00 - 5.00%	9,840 - 13,790	23,630	-
Series 2006 bonds (Sorrell Center), due through April 2016	3.60 - 4.00%	260 - 13,140	29,625	29,625
Series 2006 bonds (LB605), due through July 2020	3.75 - 5.00%	3,290 - 11,550	108,815	110,970
Series 2004 (library storage project), due through July 15, 2024	3.05 - 5.00%	115 - 565	3,095	3,210
Series 2003 (Alexander building project), due through December 2023	2.90 - 5.00%	110 - 205	2,385	2,495
Series 2002 bonds (Durham Center), due through February 2015	4.50 - 5.00%	3,070 - 21,215	36,915	40,270
Series 1998 bonds (LB1100), due through July 2011	4.50 - 5.25%	3,470 - 9,155	29,280	37,020
Series 1998-2 bonds (UNMC electrical system) due through October 2008	4.30%	275	275	540
Total University of Nebraska Facilities Corporation			234,020	224,130
Nebraska Utility Corporation (NUCorp):				
Series 2001 revenue bonds, due through January 2023	4.35 - 5.25%	785 - 1,620	20,410	21,160
Total bond obligations payable			\$ 594,220	\$ 492,410

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Annual maturities subject to mandatory redemption at June 30, 2008 are as follows:

	<u>Total University</u>		<u>UNFC</u>		<u>NUCorp</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	\$ 13,620	\$ 15,037	\$ 15,250	\$ 10,943	\$ 785	\$ 1,017	29,655	26,997
2010	16,700	14,758	30,595	10,031	815	983	48,110	25,772
2011	10,930	14,218	23,760	8,776	855	946	35,545	23,940
2012	12,205	13,791	29,420	7,627	890	907	42,515	22,325
2013	13,255	13,315	10,775	6,439	1,180	857	25,210	20,611
2014-2018	67,200	58,294	88,390	21,156	6,795	3,294	162,385	82,744
2019-2023	68,000	42,965	34,845	3,011	7,470	1,403	110,315	47,379
2024-2028	53,775	27,627	985	53	1,620	43	56,380	27,723
2029-2033	43,685	16,295	-	-	-	-	43,685	16,295
2034-2038	35,875	6,112	-	-	-	-	35,875	6,112
2039-2043	4,545	174	-	-	-	-	4,545	174
Total	<u>\$339,790</u>	<u>\$222,586</u>	<u>\$234,020</u>	<u>\$68,036</u>	<u>\$20,410</u>	<u>\$ 9,450</u>	<u>\$594,220</u>	<u>\$300,072</u>

At June 30, 2008 and 2007, the trustees for these bond funds held cash and investments in the amount of approximately \$209,506 and \$303,627, respectively, which is reflected as restricted cash and cash equivalents and investments on the statements of net assets.

**Master Trust Indenture** – The Board of Regents entered into a master trust indenture dated as of June 1, 1995 (as amended and supplemented from time to time, the Indenture) with a fiduciary with respect to the facilities (including student housing, student unions, student health facilities, and parking facilities) from which the Board of Regents derives revenues, fees, and earnings. The Indenture provides for the formation of an Obligated Group for the purpose of achieving lower borrowing costs through sharing accumulated excess revenues and earnings derived from such facilities. As of June 30, 2008, the members of the Obligated Group are (a) the student housing, student unions, and student health facilities on the University of Nebraska - Lincoln campuses (UNL Student Fees and Facilities), (b) the parking facilities on the University of Nebraska - Lincoln campuses (UNL Parking), (c) the Student Center and the HPER facility University of Nebraska at Omaha (UNO Student Center), (d) certain student housing and parking facilities at the University of Nebraska at Omaha (UNO Student Housing and Parking), (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing), and (f) the student housing facilities on the University of Nebraska Kearney campus (UNK Student Fees and Facilities) (collectively, the Obligated Group). The accumulated surplus revenues, fees, and other payments of such members of the Obligated Group have been jointly pledged to the payment of revenue bonds issued with respect to such facilities. Other facilities will be added to the Obligated Group and the revenues, fees, and other payments derived from such facilities will be pledged under the Indenture in the future as circumstances permit.

Pledged revenues of the Obligated Group under the master trust indenture are defined as all of the revenues of each member that remain after payment of the expenses of such member. Pledged revenues do not include any balances in any debt service fund or debt service reserve fund, but shall include any balances in other reserve, replacement, or contingency fund and any surplus fund held for or on behalf of such members of the Obligated Group under a related resolution.

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

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

*University of Nebraska Facilities Corporation*

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

*University of Nebraska Medical Center Research Center Project (“The 2007 Project”)*

In 2008, the UNFC authorized the issuance of \$23,630 of Series 2007 Bonds dated December 19, 2007.

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

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

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

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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 – LB605 Deferred Maintenance Project** – UNFC authorized the issuance of \$110,970 of Deferred Maintenance Bonds, Series 2006 Bonds dated August 15, 2006.

The LB605 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 (LB605).

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.

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

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

Principal and interest payments will come from lease payments received from UNL. Bonds are redeemable at par plus accrued interest. The 2003 Project states that if, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2003 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the 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 \$67,380 and \$59,830 in pledge receipts have been

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received through June 30, 2008 and 2007, 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 Regents available for such purpose.

*Series 1998 Bonds – LB1100 Deferred Maintenance Project* – UNFC authorized the issuance of \$80,190 of Series 1998 Bonds, dated July 15, 1998. The LB1100 Project was created for the purpose of paying the cost of certain deferred maintenance projects on each of the four campuses of the University of Nebraska authorized by Nebraska Legislative Bill 1100 (LB1100).

Principal and interest payments on the Bonds are secured by LB1100 appropriations and existing balances in the University Cash Fund, the University of Nebraska at Omaha Cash Fund, and the University of Nebraska at Kearney Cash Fund. Under LB1100, the Nebraska Legislature has appropriated \$5,500 each fiscal year through June 30, 2009. In addition, the Regents committed to provide \$5,200 for each fiscal year through June 30, 2011.

Bonds are redeemable at par plus accrued interest.

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

Under the resolution for the Project, the Regents leased from UNFC the real property and improvements comprising the Electrical System Project and the existing facilities under a Site Lease dated October 15, 1998. The Regents have agreed to make lease rental payments to UNFC in such amounts and at such times so as to provide sufficient funds with which to make full and timely payments on the Series 1998-2 Bonds. The term of the Site Lease expires when all bonds have been paid in full or the payment of the bonds has been provided for in accordance with the Trust Indenture.

The principal and interest payments on the bonds are funded by lease payments received that are derived from monies to be budgeted and appropriated by the Regents. Bonds are redeemable at par plus accrued interest.

*Nebraska Utility Corporation*

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

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***Bond Financing***

On July 25, 2007, the Board of Regents issued \$29,765 of Revenue Bonds, Series 2007 (University of Nebraska at Omaha Student Facilities Project.) The proceeds were used to construct new apartment suite-style facilities for 384 students on the UNO campus. The facilities consist of 8 three-story buildings, each containing 12 four-bedroom apartments together with common areas and other support space. The Project also includes the construction of an approximately 900 stall parking garage on the UNO campus. The combined cost of both projects is approximately \$28 million.

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

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

***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, 2008 and 2007, 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, 2008 and 2007, \$5,689 and \$5,804, 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>
2008	<u>\$ 14,896</u>	<u>\$ 3,129</u>	<u>\$ 5,266</u>	<u>\$ 12,759</u>	<u>\$ 3,430</u>
2007	<u>\$ 14,208</u>	<u>\$ 7,083</u>	<u>\$ 6,395</u>	<u>\$ 14,896</u>	<u>\$ 3,238</u>

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

	<b>Land</b>	<b>Buildings and Properties</b>	<b>Equipment</b>	<b>Total</b>
2009	\$ 413	\$ 1,036	\$ 2,551	4,000
2010	413	1,036	2,331	3,780
2011	414	1,022	1,024	2,460
2012	-	1,024	376	1,400
2013	-	322	-	322
2014 - 2018	-	1,002	-	1,002
2019 - 2023	-	1,002	-	1,002
2024 - 2028	-	802	-	802
	<u>1,240</u>	<u>7,246</u>	<u>6,282</u>	<u>14,768</u>
Less interest and executory costs	<u>114</u>	<u>1,485</u>	<u>410</u>	<u>2,009</u>
	<u>\$ 1,126</u>	<u>\$ 5,761</u>	<u>\$ 5,872</u>	<u>\$ 12,759</u>

Capital assets held under capital lease obligations at June 30, 2008 are as follows:

	<b>Cost</b>	<b>Accumulated Depreciation</b>	<b>Net</b>
Land	\$ 1,420	\$ -	\$ 1,420
Buildings	13,591	1,177	12,414
Equipment	<u>6,995</u>	<u>1,757</u>	<u>5,238</u>
	<u>\$22,006</u>	<u>\$ 2,934</u>	<u>\$ 19,072</u>

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**J. HEALTH AND OTHER INSURANCE CLAIMS**

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

	<b>Clinicians Self- Insurance</b>	<b>General Liability</b>	<b>Group Health and Dental</b>	<b>Total</b>
Claim reserve, July 1, 2006	\$ 1,658	\$ 2,514	\$ 5,100	\$ 9,272
Incurred claims	1,389	761	84,479	86,629
Payments on claims	<u>(194)</u>	<u>(827)</u>	<u>(84,879)</u>	<u>(85,900)</u>
Claim reserve, June 30, 2007	2,853	2,448	4,700	10,001
Incurred claims	329	92	94,663	95,084
Payments on claims	<u>(97)</u>	<u>(496)</u>	<u>(94,363)</u>	<u>(94,956)</u>
Claim reserve, June 30, 2008	<u>\$ 3,085</u>	<u>\$ 2,044</u>	<u>\$ 5,000</u>	<u>\$ 10,129</u>

The Board of Regents provides for protection against comprehensive general liability and property losses through a partially self-insured general liability program. The self-insured program also covers the retained deductible for directors and officers liability and miscellaneous claims not covered by insurance. The Board of Regents has purchased all-risk "blanket" policies for risks not covered by the partially self-insured general liability program. These policies provide for property coverage with a \$200 deductible/\$1,000 annual aggregate, educators legal liability coverage with a \$500 deductible/\$5,000 annual aggregate, and umbrella excess liability coverage for \$20,000 each loss/\$20,000 aggregate. A bank administers the general liability and self-insured trusts including the investments and payment of approved claims. The University estimates a range of loss for general liability and property claims using actuarial studies conducted by outside actuarial firms. The discount rates used by the actuaries for estimation of the claim reserve was 5% for general liability. This estimate is accrued in the accompanying financial statements and includes a reserve for known claims as well as incurred but unreported incidents.

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

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

At June 30, 2008 and 2007, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$95,392 and \$79,400, respectively, whose

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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 2008 and 2007 was approximately \$742,558 and \$698,495, respectively, of which approximately \$563,341 and \$531,651 was covered by the plan. The University's contribution during 2008 and 2007 was approximately \$43,865, or 7.79%, and \$41,240, or 7.76%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$29,433, or 5.22%, and \$27,575, or 5.19%, of covered payroll, respectively.

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

UNMC Physicians has two defined contribution money purchase pension plans established under Section 401(a) of the Internal Revenue Code that are administered by a bank. Together, these plans cover substantially all employees who meet age and length of service requirements of the plans. The plans are funded through UNMC Physicians contributions based upon a fixed percentage of the employees' salary. Total pension expense was \$9,499 and \$8,737 for the years ended June 30, 2008 and 2007, 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 2008 and 2007 for the health insurance liability under new tenure buyout arrangements was \$424 and \$704, respectively. The expense incurred for 2008 and 2007 health insurance premium increases under all tenure buyout arrangements was \$57 and \$112, respectively. The total termination benefit obligation at June 30, 2008 and 2007 was \$1,878 and \$2,374, respectively.

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**L. COMMITMENTS AND CONTINGENCIES**

The University has contracted for the construction of facilities that are estimated to cost approximately \$610,750. As of June 30, 2008, the approximate remaining costs to complete these facilities were \$271,151, which will be financed as follows:

Bond funds	\$ 190,649
Federal funds	317
University funds	12,247
State capital appropriations	2,334
Private gifts, grants, and contracts	<u>65,604</u>
	<u>\$ 271,151</u>

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

The University established its Agricultural Research and Development Center on approximately 9,000 acres acquired from the Nebraska Ordnance Plant (NOP) from 1962 to 1971. The Federal government produced munitions at NOP during World War II and the Korean Conflict, exposing the area to contaminants. The University legally disposed of certain materials 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 and the estimated remaining cost to complete the recommended action plan is \$2,000 and is accrued in the accompanying statements.

*Innovation Campus* - The Nebraska Legislature at the Second Session of the One Hundredth Legislature enacted LB1116 which relocates the Nebraska State Fair (Fair) to Grand Island, Nebraska from Lincoln, Nebraska. LB1116 provides for the transfer of ownership of the Fair Grounds in Lincoln, Nebraska to the Board of Regents of the University of Nebraska on or before December 31, 2009. Certain provisions must be met before a property transfer is made, namely, the University of Nebraska, the City of Grand Island, and the State Treasurer must transfer specified amounts into the Nebraska State Fair Relocation Cash Fund (Relocation Fund) and the University of Nebraska must provide a master plan and business plan to carry out the master plan for the Innovation Campus to be located on the former Fair Grounds.

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The University of Nebraska is obligated to pay \$21,500 in cash or legally binding commitments, in the following cumulative increments into the Relocation Fund. This transaction is not accrued in the accompanying statements.

	<u>Balance of</u>
October 1, 2008	\$ 7,500
February 1, 2009	14,500
July 1, 2009	21,500

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, 2008 and 2007, NMC purchased approximately \$45,644 and \$43,683 of goods and services from the University.

As of June 30, 2008 and 2007, the University established a receivable to recognize a commitment of \$7,000 and \$10,000, respectively, by NMC toward the construction of the Sorrell Center Project. At June 30, 2008, this amount is included in the accompanying financial statements as \$3,000 of other current assets and \$4,000 of other non-current assets in the statement of net assets. At June 30, 2007, this amount is included in the accompanying financial statements as \$3,000 of other current assets and \$7,000 of other non-current assets in the statement of net assets.

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**N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES**

For the year ended June 30, 2008:

	Compensation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communications	Scholarships and Fellowships	Depreciation	Total
Instruction	\$343,901	\$ 32,673	\$ 8,293	\$ 2,127	\$ 21	\$ 3,103	\$ 3,629	\$ -	\$ 393,747
Research	146,210	36,791	30,723	7,096	72	1,522	1,550	-	223,964
Public service	62,439	12,893	12,871	935	606	842	1,628	-	92,214
Academic support	74,182	24,270	(979)	678	14	1,577	125	-	99,867
Student services	24,303	5,123	312	344	3	338	50	-	30,473
Institutional support	63,855	17,940	7,585	1,680	71	1,621	-	-	92,752
Operation and maintenance of plant	31,807	7,736	3,310	20,275	30,326	356	50	-	93,860
Healthcare entities	133,024	12,593	14,851	2,311	200	477	1,401	-	164,857
Scholarships and fellowships	2,631	287	5,100	-	1	-	123,862	-	131,881
Auxiliary operations	70,269	81,266	17,270	6,106	1,661	4,747	1,479	-	182,798
Depreciation	-	-	-	-	-	-	-	69,977	69,977
Total expenses	<u>\$952,621</u>	<u>\$231,572</u>	<u>\$99,336</u>	<u>\$ 41,552</u>	<u>\$ 32,975</u>	<u>\$14,583</u>	<u>\$133,774</u>	<u>\$69,977</u>	<u>\$1,576,390</u>

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For the year ended June 30, 2007:

	Compensation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communications	Scholarships and Fellowships	Depreciation	Total
Instruction	\$320,431	\$ 32,263	\$ 8,670	\$ 1,966	\$ 22	\$ 2,991	\$ 3,164	\$ -	\$ 369,507
Research	143,618	35,459	33,600	7,280	71	1,462	1,552	-	223,042
Public service	59,547	12,366	13,032	1,019	649	817	221	-	87,651
Academic support	69,376	22,310	-	-	5	1,641	32	-	93,364
Student services	17,476	4,703	102	403	-	310	343	-	23,337
Institutional support	58,777	21,548	8,315	1,228	86	1,396	6	-	91,356
Operation and maintenance of plant	30,288	8,064	4,260	17,726	28,473	395	3	-	89,209
Healthcare entities	121,692	17,024	13,522	1,055	100	430	83	-	153,906
Scholarships and fellowships	3,263	242	1,208	-	-	-	119,347	-	124,060
Auxiliary operations	67,665	80,625	11,623	4,095	544	4,296	1,792	-	170,640
Depreciation	-	-	-	-	-	-	-	73,498	73,498
Total expenses	<u>\$892,133</u>	<u>\$234,604</u>	<u>\$94,332</u>	<u>\$ 34,772</u>	<u>\$ 29,950</u>	<u>\$13,738</u>	<u>\$126,543</u>	<u>\$73,498</u>	<u>\$1,499,570</u>

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**O. AUXILIARY SEGMENT**

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

*UNL Student Fees and Facilities Bonds, Series 2002, Series 2003A, Series 2003B, and Series 2008A* – 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 and Series 2005* – 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 and Series 2007* – The bonds are used to provide student housing, parking, and related facilities as allowed by the covenants for the University. Operating revenues consist primarily of rentals, student fees, and parking fees.

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

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

Pledges pertaining to these issues are disclosed in Note H.

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

	<u>June 30, 2008</u>	<u>June 30, 2007</u>
<b>Condensed Statements of Net Assets</b>		
Assets:		
Current assets	\$ 144,394	\$ 90,897
Non-current assets:		
Capital assets	241,516	196,023
Other non-current assets	<u>31,403</u>	<u>11,114</u>
Total assets	<u>417,313</u>	<u>298,034</u>
Liabilities:		
Current liabilities	35,011	20,625
Non-current liabilities	<u>286,352</u>	<u>190,279</u>
Total liabilities	<u>321,363</u>	<u>210,904</u>
Net assets:		
Invested in capital assets, net of related debt	10,777	20,225
Restricted:		
Expendable:		
Plant construction	7,919	8,317
Debt service	65,813	50,039
Unrestricted	<u>11,441</u>	<u>8,549</u>
Total net assets	<u>\$ 95,950</u>	<u>\$ 87,130</u>

	<u>Year Ended</u>	
	<u>June 30, 2008</u>	<u>June 30, 2007</u>
<b>Condensed Statements of Revenues, Expenses, and Changes in Net Assets</b>		
Operating revenues	\$ 81,305	\$ 73,711
Operating expenses:		
Depreciation	7,805	6,929
Other operating expenses	<u>62,461</u>	<u>56,421</u>
Operating income	11,039	10,361
Non-operating expense	<u>(2,219)</u>	<u>(3,627)</u>
Change in net assets	8,820	6,734
Net assets, beginning of year	<u>87,130</u>	<u>80,396</u>
Net assets, end of year	<u>\$ 95,950</u>	<u>\$ 87,130</u>

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	<b>Year Ended</b>	
	<b>June 30, 2008</b>	<b>June 30, 2007</b>
<b>Condensed Statements of Cash Flows</b>		
Net cash flows from operating activities	\$ 19,669	\$ 16,847
Net cash flows from capital and related financing activities	48,247	(18,880)
Net cash flows from investing activities	<u>(22,843)</u>	<u>6,310</u>
Net change in cash and cash equivalents	45,073	4,277
Cash and cash equivalents, beginning of year	<u>66,293</u>	<u>62,016</u>
Cash and cash equivalents, end of year	<u>\$ 111,366</u>	<u>\$ 66,293</u>

**P. SUBSEQUENT EVENTS**

On April 18, 2008, the Board of Regents authorized the issuance of UNL Student Fees and Facilities Bonds not to exceed \$48,500 to finance the construction of the 17<sup>th</sup> & R student residence hall and the multi-cultural Gaughan Center on the UNL campus. These bonds have not been issued, but may have up to a 35 year maturity when issued. The project is a part of the Obligated Group under the Master Trust Indenture.

The fair value of investments declined after June 30, 2008 due to changes in economic and market conditions. It isn't known what impact, if any, the decline will have on future endowment earnings.

**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, 2008 and 2007, the Foundation's net assets (including unrealized gains) totaled \$1,288,633 and \$1,272,164 as of June 30, 2008 and 2007, respectively.

During the years ended June 30, 2008 and 2007, the Foundation contributed \$65 million and \$53 million, respectively, to the University for academic support, student assistance, faculty assistance,

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research, and museums and libraries. In addition, the Foundation provided capital gifts of \$65 million and \$36 million during 2008 and 2007, respectively, to the University. These contributions provided support for several projects, including the construction of the Research Center of Excellence Project (Durham Research Center) and the Memorial Stadium Project.

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

**R. COMPONENT UNIT DISCLOSURES**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

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

***Basis of Accounting*** – The financial statements of the Foundation have been prepared on the accrual basis and include all funds controlled by and in the custody of the Foundation. Funds in control of the Foundation include the wholly owned Limited Liability Company, University of Nebraska Technology Park LLC.

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

***Unrestricted Net Assets*** – Unrestricted net assets include revenues and expenses associated with the general operation of the Foundation and include gifts with no donor restrictions. Property and

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equipment assets associated with the general operation of the Foundation are also included in this category.

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

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

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

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

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

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

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

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

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

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

**2. INVESTMENTS**

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

	<b>2008</b>		
	<b>Book</b>	<b>Unrealized</b>	<b>Fair</b>
	<b>Value</b>	<b>Gain</b>	<b>Value</b>
		<b>(Loss)</b>	
INVESTMENTS STATED AT FAIR VALUE:			
United States and municipal Government securities	\$ 53,823	\$ 3,934	\$ 57,757
Other bonds	18,809	140	18,949
Common stock	321,914	50,882	372,796
Mutual funds	394,541	4,406	398,947
Limited partnerships	293,693	7,617	301,310
Preferred stocks	51	(4)	47
	<u>51</u>	<u>(4)</u>	<u>47</u>
	<u>\$1,082,831</u>	<u>\$ 66,975</u>	<u>\$ 1,149,806</u>

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	<u>2007</u>		
	<b>Book</b>	<b>Unrealized</b>	<b>Fair</b>
	<b>Value</b>	<b>Gain</b>	<b>Value</b>
		<b>(Loss)</b>	
INVESTMENTS STATED AT FAIR VALUE:			
United States and municipal Government securities	\$ 63,460	\$ 1,609	\$ 65,069
Other bonds	18,948	(227)	18,721
Common stock	379,549	98,544	478,093
Mutual funds	350,357	44,637	394,994
Limited partnerships	197,730	42,148	239,878
Preferred stocks	<u>57</u>	<u>-</u>	<u>57</u>
	<u>\$1,010,101</u>	<u>\$186,711</u>	<u>\$1,196,812</u>
		<b>Book Value</b>	<b>Book Value</b>
		<b>2008</b>	<b>2007</b>
INVESTMENTS STATED AT OTHER THAN FAIR VALUE:			
Certificates of deposit, savings and money funds		\$ 35,150	\$ 29,997
Real estate		26,950	31,358
Real estate mortgage and contracts		24,053	24,226
Miscellaneous		3,272	3,273
Cash value of life insurance		4,381	3,834
Annuity contracts		<u>208</u>	<u>209</u>
		<u>94,014</u>	<u>92,897</u>
TOTAL INVESTMENTS:			
Stated at fair value		1,149,806	1,196,812
Stated at other than fair value		<u>94,014</u>	<u>92,897</u>
		<u>\$1,243,820</u>	<u>\$1,289,709</u>

**3. LEASE COMMITMENTS**

The Foundation has entered into a contract for the rental of office space in Lincoln beginning January 1, 2003 for a period of 10 years and continuing on a month-to-month basis. The annual rental is \$400 for the first five years and \$467 for the second five years. A second agreement has been entered into for rental of additional office space in Lincoln at a rate of \$8 per month from September 2007 through December 2007 and then \$9 per month for the next 60 months. The Foundation had entered into a contract for rental of office space in Omaha through December 31, 2005, with annual increases and subsequently entered into an extension for two additional years through December 31, 2007 at a rate of \$12 per month. The Foundation has entered into a new

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agreement for office space in Omaha beginning September 1, 2008 at a rate of \$32 per month for the first 60 months. The Foundation also renewed an agreement to lease office space in Kearney through October 31, 2008 at \$3 per month. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2008, are as follows:

June 30, 2009	\$ 963
June 30, 2010	965
June 30, 2011	965
June 30, 2012	965
June 30, 2013	677

**4. RETIREMENT PLAN**

The Foundation sponsors a retirement plan that covers employees of the University of Nebraska Foundation and the University of Nebraska Technology Park LLC with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF 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% or 6.5% of salary, respectively. The Foundation and LLC contributions to the plans for the years ending June 30, 2008 and 2007 were \$567 and \$535, respectively.

**5. CONCENTRATION OF CREDIT RISK**

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

**6. CONTINGENCIES AND COMMITMENTS**

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

**7. RESTRICTED NET ASSETS**

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

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and improvements. Only income from the permanently restricted net assets are available for these purposes.

The amount of the net assets are as follows:

	<u>2008</u>
Temporarily restricted - charitable trusts and annuities	\$ 32,527
Temporarily restricted - available for specific purposes	376,229
Temporarily restricted - use at discretion of Foundation Board	52,786
Permanently restricted - available for specific purposes	61,524
Permanently restricted - endowment	746,031
Permanently restricted - student loans	<u>11,716</u>
	<u>\$ 1,280,813</u>

**8. PLEDGES RECEIVABLE**

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

	<u>2008</u>	<u>2007</u>
Gross amount due in:		
One year or less	\$ 22,902	\$ 21,731
One to five years	108,789	88,666
More than five years	<u>11,147</u>	<u>12,100</u>
	142,838	122,497
Less discount to present value	<u>20,959</u>	<u>18,385</u>
	121,879	104,112
Less allowance for doubtful accounts - 3%	<u>3,657</u>	<u>3,123</u>
	<u>\$ 118,222</u>	<u>\$ 100,989</u>

The discount will be recognized as contribution income in years 2009 through 2031.

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

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**9. PROPERTY AND EQUIPMENT**

The property and equipment of the Foundation at June 30, 2008 and 2007 are as follows:

	<b>2008</b>	<b>2007</b>
Property	\$ 909	\$ 330
Leasehold improvements	2,210	1,538
Aircraft	4,177	4,177
Automobiles	157	157
Furniture, equipment and software	<u>4,854</u>	<u>3,034</u>
	12,307	9,236
Less accumulated depreciation	<u>5,067</u>	<u>3,880</u>
Net property and equipment	<u>\$ 7,240</u>	<u>\$ 5,356</u>

**10. FAIR VALUE OF FINANCIAL INSTRUMENTS**

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

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

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

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

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

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>Research and Development Cluster:</b>					
<b>10 Department of Agriculture:</b>					
Department of Agriculture	Nebraska Department of Agriculture	10	18-06-096	\$ 12,050	\$ -
Department of Agriculture	BRDC Biotech Research	10	47-1-135	4,859	-
Agricultural Research Service		10.001	433AEK580057	3,469	-
Agricultural Research Service		10.001	58-3625-8-662	2,683	-
Agricultural Research Service		10.001	58-5430-4-362	25,159	-
Agricultural Research Service		10.001	59-0790-6-072	32,496	-
Agricultural Research Service		10.001	59-0790-7-080	59,595	-
Agricultural Research Service		10.001	T15438201	5,887,373	-
Agricultural Research Service		10.001	T15438201 5854383327	1,190,801	-
Agricultural Research Service		10.001	5812754306	51,771	-
Agricultural Research Service		10.001	5812756316	3,077	-
Agricultural Research Service		10.001	5836254103	24,993	-
Agricultural Research Service		10.001	5836254106	8,640	-
Agricultural Research Service		10.001	5836256136	6,000	-
Agricultural Research Service		10.001	5854382339	5,311	-
Agricultural Research Service		10.001	5854386354	2,758	-
Agricultural Research Service		10.001	5854402317	126	-
Agricultural Research Service		10.001	5854404371	34,646	-
Agricultural Research Service		10.001	5854405316	84,150	-
Agricultural Research Service		10.001	5854405321	2,066	-
Agricultural Research Service		10.001	5854406356	5,250	-
Agricultural Research Service		10.001	5854407340	53	-
Agricultural Research Service		10.001	5854407707	51	-
Agricultural Research Service		10.001	5854407708	165	-
Agricultural Research Service		10.001	5854407709	80	-
Agricultural Research Service		10.001	5854407710	259	-
Agricultural Research Service		10.001	5854407725	2,279	-
Agricultural Research Service		10.001	5854407726	38,874	-
Agricultural Research Service		10.001	5854407727	22,142	-
Agricultural Research Service		10.001	5854407728	57,101	-
Agricultural Research Service		10.001	5854423267	94,910	-
Agricultural Research Service		10.001	5854423272	17,803	10,026
Agricultural Research Service		10.001	5854427298	10,883	1,494
Agricultural Research Service		10.001	5854427298	461	461
Agricultural Research Service		10.001	5862176026	29,245	-
Agricultural Research Service		10.001	5864024075	6,560	-
Agricultural Research Service		10.001	5864085088	36,030	-
Agricultural Research Service		10.001	5866455296	61,916	-
Agricultural Research Service		10.001	5902068106	1,200	-
Agricultural Research Service		10.001	5907904092	45,959	-
Agricultural Research Service		10.001	58544005320	20,766	-
Animal and Plant Inspector		10.025	06-8456-1027-CA	1,480	-
Animal and Plant Inspector		10.025	06-9419-0065-CA	94,397	-
Animal and Plant Inspector		10.025	0784560975CA	15,788	-
Animal and Plant Inspector		10.025	08-8456-0975-CA	7,972	-
Animal and Plant Inspector		10.025	0884561152CA	7,342	-
Animal and Plant Inspector	Nebraska Department of Agriculture	10.025	15-05-144	8,703	-
Animal and Plant Inspector	Nebraska Department of Agriculture	10.025	18-05-138	132,077	-
Animal and Plant Inspector	Nebraska Department of Agriculture	10.025	18-05-144	61,723	-
Wildlife Services		10.028	067488-0485(CA)	13,554	-
Wildlife Services		10.028	0774880485(CA)	116,315	-
Wildlife Services		10.028	68-3A75-4-102	13,850	-
Avian Influenza Indemnity Program		10.029	AG-6395-P-07-0520	16,075	-
Avian Influenza Indemnity Program		10.029	AG-6395-P-07-0597	42,600	-
Avian Influenza Indemnity Program		10.029	AG-6395-P-08-0117	25,360	-
Coop Station Research Ext & Education	Nebraska Corn Board	10.200		20,252	-
Coop Station Research Ext & Education	Nebraska Corn Board	10.200		70,448	-
Coop Station Research Ext & Education	Nebraska Corn Board	10.200		36,772	-
Coop Station Research Ext & Education	Washington State University	10.200	105047G001876	1,615	-
Coop Station Research Ext & Education	Washington State University	10.200	105047G001878	966	-
Coop Station Research Ext & Education	Washington State University	10.200	106989G002073	2,759	-
Coop Station Research Ext & Education		10.200	2004-39534-15212	60,921	-
Coop Station Research Ext & Education		10.200	2005-38640-15660	538,713	408,844
Coop Station Research Ext & Education		10.200	2006-34352-17447	119,697	-
Coop Station Research Ext & Education	Michigan State University	10.200	614134G	4,500	-
Coop Station Research Ext & Education		10.200	IS-3673-05C	68,990	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	
				Year Expenditures	Sub-Award Expenditures
Coop Station Research Ext & Education	University of Minnesota	10.200	Q4089042201	\$ 3,829	\$ -
Coop Station Research Ext & Education	Kansas State University	10.200	S08095	411	-
Coop Station Research Ext & Education		10.200	US392906	20,512	-
Coop Station Research Ext & Education		10.200	20033864013225	172,509	84,698
Coop Station Research Ext & Education		10.200	20043864014464	433,998	332,042
Coop Station Research Ext & Education		10.200	20053432816024	48,730	832
Coop Station Research Ext & Education		10.200	20063410316732	29,031	-
Coop Station Research Ext & Education		10.200	20063432817149	187,324	186,728
Hatch Act Payments to Agriculture		10.203	AHDR06031	476	-
Hatch Act Payments to Agriculture		10.203	CRMS06031	2,768,070	5,263
Hatch Act Payments to Agriculture		10.203	FORMULA FUNDS	2,305,129	-
Hatch Act Payments to Agriculture	Kansas State University	10.203	NC506	25,779	-
Hatch Act Payments to Agriculture	Iowa State University	10.203	4154908	31,869	-
Hatch Act Payments to Agriculture	Iowa State University	10.203	4154930	10,385	-
Competitive Research Grants	University of California Davis	10.206	018005-01	38,717	-
Competitive Research Grants	Brigham Young University	10.206	05-0145	15,108	-
Competitive Research Grants		10.206	2004-35204-14915	45,314	17,541
Competitive Research Grants		10.206	2005-35320-15379	96,943	2,375
Competitive Research Grants		10.206	2006-35203-17249	46,353	-
Competitive Research Grants		10.206	2006-35204-17421	210,994	-
Competitive Research Grants		10.206	2006-35318-17376	534	-
Competitive Research Grants		10.206	2006-35320-17213	90,141	-
Competitive Research Grants		10.206	2007-35102-18234	8,049	-
Competitive Research Grants		10.206	2007-35300-18304	77,915	-
Competitive Research Grants		10.206	2007-35319-18336	55,007	-
Competitive Research Grants		10.206	2007-35401-17730	1,754	-
Competitive Research Grants		10.206	2007-55100-17788	89,142	-
Competitive Research Grants		10.206	2007-55618-18143	50,961	14,229
Competitive Research Grants		10.206	2008-35400-18708	9,969	-
Competitive Research Grants	University of California	10.206	K01661809	51,325	-
Competitive Research Grants	University of Minnesota	10.206	Q6736000401	3,374	-
Competitive Research Grants	TIGR-Institute Genome	10.206	TIGR-06-001A#1	266	-
Competitive Research Grants	Connecticut University	10.206	6147	13,170	-
Competitive Research Grants		10.206	20043520414231	16,970	-
Competitive Research Grants		10.206	20043520514204	11,677	-
Competitive Research Grants		10.206	20043520514634	21,191	-
Competitive Research Grants		10.206	20043530014700	43,485	26,038
Competitive Research Grants		10.206	20043540114944	16,091	901
Competitive Research Grants		10.206	20043550314824	37,980	-
Competitive Research Grants	Texas Womens University	10.206	20053520116329	44,607	-
Competitive Research Grants		10.206	20053520416203	86,513	-
Competitive Research Grants		10.206	20053520416240	25,308	-
Competitive Research Grants		10.206	20053521515598	86,992	6,243
Competitive Research Grants		10.206	20063520017138	77,448	-
Competitive Research Grants		10.206	20063540117441	140,803	10,127
Competitive Research Grants		10.206	20073520018298	114,469	-
USDA Graduate Fellowships		10.210	2005-38420-15843	51,482	-
USDA Graduate Fellowships		10.210	2005-38420-15846	48,602	-
Biotechnology Risk Assessment		10.219	2006-33522-17394	86,911	-
Biotechnology Risk Assessment		10.219	59-3622-7-604	32,161	-
Biotechnology Risk Assessment		10.219	20053352216396	63,603	-
Institutional Research Program	Nebraska Indian Commission	10.227		8,167	-
Integrated Programs		10.303	2006-51110-03664	144,144	-
Integrated Programs		10.303	2006-51130-03653	147,950	7,861
Integrated Programs		10.303	2006-51130-03708	152,469	-
Integrated Programs	Kansas State University	10.303	S07018	31,573	-
Integrated Programs		10.303	20025111001958	2,296	-
Integrated Programs		10.303	20035111002067	29,228	-
Integrated Programs		10.303	20035113002072	29,513	13,467
Organic Agriculture Research & Extension Initiative		10.307	2007-51300-03785	112,960	-
Organic Agriculture Research & Extension Initiative		10.307	20055130002374	147,006	-
Crop Insurance		10.450	03IE08310145	29,765	3,017
Crop Insurance		10.450	05IE08310042	613,987	-
Crop Insurance		10.450	05IE08310254	1,642,680	47,802
Develop Non-insurance Risk Management		10.456	05IE08310207	182,255	-
Develop Non-insurance Risk Management		10.456	05IE08310208	101,163	22,077
Develop Non-insurance Risk Management		10.456	06IE08310065-P	208,437	-
USDA Cooperative Extension Service		10.500		37,589	-

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USDA Cooperative Extension Service	Kansas State University	10.500	S04052	\$ 57,174	\$ -
Emerging Markets Program		10.603		13,926	-
Forestry Research		10.652	07CR11330152116	1,697	-
Forestry Research		10.652	07-CR-11330152-117	4,237	-
Cooperative Forestry Assistance		10.664	03DG11111133121	9,482	-
Soil and Water Conservation	Nebraska Natural Resource	10.902		78,749	-
Soil and Water Conservation	Nebraska Natural Resource	10.902		443	-
Soil and Water Conservation		10.902	68-3A75-4-191	38,879	-
Environmental Quality Incentive Program	Nebraska Corn Board	10.912		60,349	-
Environmental Quality Incentive Program		10.912	65-6526-5-197	19,621	-
Environmental Quality Incentive Program		10.912	NRCS 65-6526-6-284	14,089	-
USDA International Technical Agriculture		10.960	58-3148-8-033	30,388	-
USDA International Technical Agriculture		10.960	5831487126	41,473	-
10 Agency Total				21,317,949	
<b>11 Department of Commerce:</b>					
Coastal Zone Management		11.420	NA06NOS4200072	19,910	-
Climate and Global Change		11.431	NA05OAR4311139	108,208	-
Climate and Global Change		11.431	NA06OAR4310087	22,313	1,073
Climate and Global Change		11.431	NA06OAR4310110	52,025	-
Climate and Global Change		11.431	NA07OAR4310376	4,692	-
Climate and Global Change		11.431	NA07OAR4310456	60,443	-
Climate and Global Change		11.431	NA07OAR4310464	13,191	-
Climate and Global Change		11.431	NA16GP2715	11,419	-
Educational Partnership Program	Florida A&M University	11.481	000953;C-1755	43,716	-
Educational Partnership Program	City University	11.481	75574-00-01 A	17,260	-
Measurement Engineering Research Standard	Caisson Laboratory	11.609	70NANB7H7022	15,270	-
11 Agency Total				368,447	
<b>12 Department of Defense:</b>					
Department of Defense	21st Century Systems	12	2006-UNO-0001	142,142	-
Department of Defense	Nebraska Military Department	12	2007-107	15,649	-
Department of Defense	Nebraska Military Department	12	2008-150	47,290	-
Department of Defense		12	H9C104-07-C-0019	131,352	-
Department of Defense	Inofscitex Corporation	12	W81XWH-05-C-0053	60,299	-
Flood Control Projects		12.106	DACW4598P0631	85	-
Flood Control Projects		12.106	DACW4599P0513	829	-
MOA Reimburse Technology Services	Nebraska Military Department	12.113	2007-552	363	-
Collaborative Research and Development		12.114	HDTRA10710008	173,754	-
Basic Applied Research	South Carolina University	12.300	07-1399	123,771	-
Basic Applied Research		12.300	N000140510432	1,109,485	540,973
Basic Applied Research		12.300	N000140610265	119,701	-
Basic Applied Research		12.300	N000140610604	141,033	-
Basic Applied Research		12.300	N00014-07-1-0848	189,673	-
Basic Applied Research		12.300	N000140711028	55,167	-
Basic Applied Research	South Dakota School of Mines	12.300	SDSMTUNL0624 N000140	50,922	-
Army Research Office		12.398	W912HQ07P0033	82,200	-
Army Research Office		12.399	W81XWH-07-1-0218	566,784	-
Army Medical Research		12.420		25,225	-
Army Medical Research		12.420	DAMD170210659	3,213,247	-
Army Medical Research		12.420	DAMD1702C0107	190,903	-
Army Medical Research		12.420	DAMD17-03-1-0229	37,833	44,234
Army Medical Research		12.420	IPAAP1-07UNEBR9123	26,311	-
Army Medical Research		12.420	W81XWH-04-1-0463	59,954	-
Army Medical Research		12.420	W81XWH-04-1-0828	47,981	-
Army Medical Research		12.420	W81XWH-04-1-0902	202,953	-
Army Medical Research		12.420	W81XWH-05-1-0231	30,640	-
Army Medical Research		12.420	W81XWH-05-1-0351	31,170	-
Army Medical Research		12.420	W81XWH-05-1-0527	1,286,707	530,666
Army Medical Research		12.420	W81XWH-06-1-0019	226,929	40,787
Army Medical Research		12.420	W81XWH-06-1-0070	101,613	45,290
Army Medical Research		12.420	W81XWH-06-1-0102	401,230	-
Army Medical Research		12.420	W81XWH-06-1-0655	35,463	-
Army Medical Research		12.420	W81XWH-07-2-0034	210,149	8,600
Army Medical Research		12.420	W81XWH-07-C-0114	1,096,422	-
Army Medical Research		12.420	W81XWH-08-1-0039	8,123	-
Army Medical Research		12.420	W81XWH-08-1-0040	18,151	-
Army Medical Research		12.420	W81XWH-08-1-0350	1,899	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Army Medical Research		12.420	W81XWH-08-1-0366	\$ 4,849	\$ -
Army Medical Research		12.420	W81XWH-08-2-0043	237,009	126,871
Army Medical Research		12.420	W9113M-05-1-0001	1,408,415	-
Army Medical Research		12.420	W9113M-0710004	267,518	-
Army Research Office	National Storage Industry	12.431		254	-
Army Research Office	Acree Technologies	12.431	07G217	32	-
Army Research Office		12.431	DAAD190310298	6,082	-
Army Research Office		12.431	FA9550-06-1-0375	82,098	-
Army Research Office		12.431	W911NF-05-1-0275	165,416	8,288
Army Research Office		12.431	W911NF0710307	65,908	-
Army Research Office	Central Florida University	12.431	104226	50,224	-
Air Force		12.599	FA8650-07-C-5911	344,103	-
Department of Defense		12.630	FA9550-04-1-0232	723,228	-
Department of Defense		12.630	FA9550-07-1-0539	143,270	-
Department of Defense		12.630	FA9550-08-1-0263	39,320	-
Department of Defense	Battelle	12.630	TCN 07201	4,985	-
Department of Defense		12.630	W911NF0420011	1,206,211	106,179
Department of Defense		12.630	W911SD07P0457	24,833	-
Airforce Office of Scientific Research		12.800	FA9550-05-1-0453	132,843	-
Airforce Office of Scientific Research		12.800	FA95500610449	459,457	-
Airforce Office of Scientific Research		12.800	FA9550-07-1-0300	2,131	-
Airforce Office of Scientific Research		12.800	FA9550-07-1-0499	134,363	-
Airforce Office of Scientific Research		12.800	FA95500710521	1,191,550	-
Airforce Office of Scientific Research		12.800	FA95500810232	1,400	-
Airforce Office of Scientific Research	Maryland University	12.800	Z800203	46,145	-
Mathematical Sciences Research		12.901	H98230-07-1-0066	28,572	-
Research and Technology Development		12.910	N660010812026	155,661	-
Research and Technology Development	HEXCEL	12.910	P91006830	9,965	9,965
Research and Technology Development		12.910	W912HQ-07-P-0030	80,314	43,395
12 Agency Total				17,279,558	
<b>14 Department of Housing and Urban Development:</b>					
Rebuilding America Program		14.521	URAP-05-NE-031	89,106	-
<b>15 Department of Interior</b>					
Department of Interior:					
Department of Interior	Nebraska Game and Parks Commission	15.RD		4,618	-
Department of Interior	Nebraska Game and Parks Commission	15.RD		1,455	-
Department of Interior	Nebraska Game and Parks Commission	15.RD		23,343	-
Department of Interior	Nebraska Game and Parks Commission	15.RD		52,816	-
Department of Interior	Nebraska Game and Parks Commission	15.RD		14,865	-
Department of Interior		15	653206M002	337	-
Department of Interior		15	H6000A100AD	21,358	-
Department of Interior		15	R6069070029	4,898	-
Fish Wildlife and Park Program		15.039	J6065080012	2,009	-
Environment Management Indian Program:		15.041	SMK00070167	15,408	-
Cultural Research Managment	Montanna State University	15.224	ESA04FF33ESF04FF01	446	-
Fish and Wildlife Service	Nebraska Game and Parks Commission	15.600	T34R	935	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		3,619	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		12,172	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		36,128	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		24,169	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		11,395	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		14,036	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	F-160-R	38,670	-
Fish and Wildlife Managment Assistance		15.608	2007-0079-036	17,610	-
Fish and Wildlife Managment Assistance		15.608	601817P701	11,337	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615		831	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615		20,628	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615		55,713	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615		65,334	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615		13,572	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615	26985 04	7,397	-
Cooperative Endangered Species Fund	Nebraska Game and Parks Commission	15.615	601817P667	3,864	-
State Wildlife Grants	Nebraska Game & Parks Commission	15.634		7,795	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		5,361	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		1,606	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		3,639	-

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**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		\$ 60,376	\$ -
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-48-R-2	660	-
Water Resources Research		15.805	05FC601962	85,632	-
Water Resources Research		15.805	05HQGR0145	23,190	23,190
Water Resources Research		15.805	06HQGR0097	76,435	12,791
Water Resources Research		15.805	07HQA00004	31,665	-
Water Resources Research		15.805	20072090033806FLSA82	1,924	-
Water Resources Research		15.805	J6067070012	70,270	-
Water Resources Research		15.805	J6630060007	11,292	-
Geological Survey		15.808	05CRBA0001	47,652	-
Geological Survey		15.808	06ERSA0294	18,351	-
Geological Survey		15.808	07CRSA0715	13,550	-
Geological Survey		15.808	07HQR0149	3,490	-
Geological Survey	Americaview	15.808	AV06-NE02	57,887	-
State Map		15.810	06HQA00115	25,312	-
State Map		15.810	07HQA00067	38,964	11,743
Research Units Program		15.812	03HQRU1586	87,347	-
Research Units Program		15.812	143403HQRU1586	129,325	-
Historic Preservation	Rutgers University	15.904	3039 PO S834216	10,397	-
Technical Preservation		15.915	H1530050016	2,075	-
Technical Preservation		15.915	R6068060056	2,234	-
National Center for the Preservation of Technology	Nebraska Game and Parks Commission	15.923		39,746	-
National Center for the Preservation of Technology		15.923	MT221005NC13	642	-
National Center for the Preservation of Technology		15.923	MT-2210-08-NC-03	492	-
15 Agency Total				1,336,272	
<b>16 Department of Justice:</b>					
Juvenile Incentive Block Grant	Nebr Com Law Enforcement & Criminal Justice	16.523	05-JA-605	25,875	-
Juvenile Justice and Delinquency	Sarpy County	16.540		7,400	-
Juvenile Justice and Delinquency	Nebr Com Law Enforcement & Criminal Justice	16.540	06-JJ-12	68,256	-
Justice Research and Development		16.560	2006-IJ-CX-0027	104,256	-
Drug Control and System Improvement		16.580	2005-DD-BX-1153	12,278	-
Corrections - Research and Development		16.602	07A39GJP5	100,198	-
Criminal and Juvenile Justice	Nebr. Dept. of Health and Human Services	16.745		42,725	-
16 Agency Total				360,988	
<b>19 Department of State:</b>					
Department of State		19	013/2001	7,472	-
Department of State		19	2005H325400000	32,785	-
Education Exchange	International Research & Exchange	19.408	FY07-TEA-UNL-01	282,351	-
Education Exchange	International Research & Exchange	19.408	FY07-TEA-UNL-02	49,899	-
Educational Advising		19.432	PC078045	13,820	-
19 Agency Total				386,327	
<b>20 Department of Transportation:</b>					
Department of Transportation		20	DTOS59-05-G-00022	284,199	-
Highway Research and Development Plan	Nebraska Department of Roads	20.200	ITS-STWD(66)	38,583	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205		82,597	-
Highway Planning and Constructor	GKY & Associates	20.205		89,715	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205		2,587	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	CJ0601	276,534	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	DPS-STWD-78	153,220	-
Highway Planning and Constructor		20.205	DTFH68-07-E-00010	61,502	-
Highway Planning and Constructor		20.205	DTFR53-04-G-00022	4,759	-
Highway Planning and Constructor		20.205	DTFR53-05-G-00317	81,047	1,150
Highway Planning and Constructor		20.205	DTRT07-G-0007	224,585	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	EACNH6809873	17,833	-
Highway Planning and Constructor	National Academy of Sciences	20.205	HR 18-14	130,060	19,760
Highway Planning and Constructor	National Academy of Science	20.205	HR1722	26,521	-
Highway Planning and Constructor	National Academy of Science	20.205	HR22142	16,902	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	IBRC-STWD(82)	11,813	-
Highway Planning and Constructor	Texas A&M Research	20.205	S070071	42,973	-
Highway Planning and Constructor	National Academy of Sciences	20.205	SHRP R-19A	66,069	39,530
Highway Planning and Constructor	Nebraska Department of Roads	20.205	SPR104P566	17,639	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	SPR-1(05) P576	5,377	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	SPR-1(06) P578	1,351	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	SPR-1(06) P579	63,695	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	SPR-1(06) P581	20,801	-

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**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-1(06) P582	\$ 35,110	\$ -
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-1(06) P584	27,073	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-1(06) P587	17,966	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-1(07) P588 Supp	8,811	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-1(501)	47,023	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 SUPP 23	20,907	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 Supp 27	9,475	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	28,795	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 SUPP 31	1,506	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	129,427	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR3017 SUPP 36	4,578	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	156,479	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #40	87,437	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #41	89,141	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #42	53,109	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #52	2,613	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Supp #53	38,524	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #43	22,388	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #44	106,764	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #45	35,006	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #46	21,685	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #47	95,973	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #48	32,342	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #49	6,961	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #51	41,753	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPRP104P563	8,818	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPRP104P568	23,289	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(05) P574	3	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(05)P577	29,019	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(06) P592	38,247	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(06)P586	107,551	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P300	35,742	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P303	8,692	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P596	75,087	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P597	34,595	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P598	49,625	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(07)P599	64,623	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P305	64,041	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P307	11,229	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P308	32,579	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P309	25,938	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P310	38,037	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P311	7,940	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P312	26,708	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P313	14,876	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08) P317	85,351	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-P1(08)P314	67,415	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SPR-STWD(68)	78,481	-
Highway Planning and Constructior	Nebraska Department of Roads	20.205	SUPPL #56	3,970	-
Highway Planning and Constructior	PBS & J	20.205	100733	26,071	-
Rail Road Development		20.314	DTRF53-04-G-00011	434,491	-
Rail Road Development		20.314	DTRF53-06-G-00010	152,744	6,272
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(07)P315	841	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(09) P324	10,548	-
State and Community Highway Safety	Nebr. Dept of Health and Human Services	20.600	33180-04	1,908	-
20 Agency Total				<u>4,399,667</u>	
<b>27 Federal Civil Service:</b>					
Mobility Program		27.011	5U.S.C. 3371-3376	69,736	-
Mobility Program		27.011	649796	29,600	-
27 Agency Total				<u>99,336</u>	
<b>39 General Services Administration</b>	Mantech International	39	MSMA-07-00001	<u>163,115</u>	-
<b>43 National Aeronautics and Space Administration:</b>					
National Aeronautics and Space Administrator	University of Arizona	43.RD		6,699	-
National Aeronautics and Space Administrator		43.RD		5,771	-
National Aeronautics and Space Administrator		43	NNG04GK70G	46,731	-
National Aeronautics and Space Administrator		43	NNG04GL84G00	189,761	-

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**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
National Aeronautics and Space Administrator		43	NNG06GE64G	\$ 148,205	\$ 46,975
National Aeronautics and Space Administrator		43	NNG06GG17G	197,791	36,091
National Aeronautics and Space Administrator		43	NNX07AL56A00	48,991	-
National Aeronautics and Space Administrator		43	NNX08AE73A00	29,838	23,305
National Aeronautics and Space Administrator		43	NNX08AI75G	1,626	-
National Aeronautics and Space Administrator	University of Maryland	43	39611	35,233	-
Aerospace Education Services	SSAI	43.001	2616-07-004	15,378	-
Aerospace Education Services	Space Telescope Science Institute	43.001	HSTAR09926.01A	5,574	-
Aerospace Education Services	Space Telescope Science Institute	43.001	HSTED9028001A	8,687	-
Aerospace Education Services		43.001	NNG05GM89G	28,924	-
Technology Utilization		43.002		25,503	-
Technology Utilization	Verdasee Solutions	43.002		21,659	-
Technology Utilization		43.002	NNG05GM89G	16,986	-
Technology Utilization		43.002	NNJ07HC77P	22,900	-
Technology Utilization		43.002	NNX07AK26G	59,633	-
43 Agency Total				915,890	
<b>45 National Endowment Arts and Humanities:</b>					
Partnership Agreement	Nebraska Arts Council	45.025	3698P-FY2007	2,791	-
Promotion of the Humanities		45.169	HD5024307	21,129	-
National Leadership Grants		45.312	LG-06-05-0101-05	37,985	-
45 Agency Total				61,905	
<b>47 National Science Foundation</b>					
National Science Foundation		47	322067	873	-
NSF Engineering	Acree Technologies	47.041		40,794	-
NSF Engineering		47.041	134591	54,746	-
NSF Engineering		47.041	210850	117,111	-
NSF Engineering		47.041	237135	105,098	-
NSF Engineering		47.041	355380	55,677	-
NSF Engineering		47.041	423697	98,242	-
NSF Engineering		47.041	432722	-	-
NSF Engineering		47.041	457346	3,878	-
NSF Engineering		47.041	457471	17,824	-
NSF Engineering		47.041	523498	58,656	-
NSF Engineering		47.041	529707	1,357	-
NSF Engineering		47.041	534812	35,719	-
NSF Engineering		47.041	555884	80,440	-
NSF Engineering		47.041	556019	55,730	-
NSF Engineering		47.041	600130	40,881	-
NSF Engineering		47.041	600675	34,918	-
NSF Engineering		47.041	600733	82,536	66,607
NSF Engineering		47.041	608877	69,210	-
NSF Engineering		47.041	619553	3,169	-
NSF Engineering		47.041	621899	2,208	-
NSF Engineering		47.041	644618	58,613	-
NSF Engineering		47.041	650107	6,000	-
NSF Engineering		47.041	652905	1,752	-
NSF Engineering		47.041	709333	68,023	4,771
NSF Engineering		47.041	725881	11,966	-
NSF Engineering		47.041	728294	20,045	-
NSF Engineering		47.041	738379	7,999	-
NSF Engineering		47.041	801736	28,194	-
NSF Engineering		47.041	824920	13,933	-
Science and Engineering Education	GC Image	47.048	38299	30,895	-
Mathematical and Physical		47.049		7,402	-
Mathematical and Physical	University of Wisconsin	47.049	022K853	50,000	-
Mathematical and Physical	University of California Los Angeles	47.049	1000GHD869	431,441	-
Mathematical and Physical		47.049	DMR-0513699	38,164	-
Mathematical and Physical		47.049	PHY-0615590	153,565	-
Mathematical and Physical	State University of New York	47.049	R489185 0701540	850	-
Mathematical and Physical		47.049	201904	33,157	-
Mathematical and Physical		47.049	213808	822,430	10,317
Mathematical and Physical		47.049	305354	33,051	-
Mathematical and Physical		47.049	306506	17,613	-
Mathematical and Physical		47.049	307912	33,841	-
Mathematical and Physical		47.049	354281	45,827	-
Mathematical and Physical		47.049	354281	12,956	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Mathematical and Physical		47.049	354281	\$ 86,437	\$ 14,734
Mathematical and Physical		47.049	354281	64,669	-
Mathematical and Physical		47.049	354281	178,733	-
Mathematical and Physical		47.049	354281	71,517	7,500
Mathematical and Physical		47.049	354281	18,349	-
Mathematical and Physical		47.049	354688	1,265	-
Mathematical and Physical		47.049	354688	16,390	-
Mathematical and Physical		47.049	354940	2,652	-
Mathematical and Physical		47.049	354946	12,638	-
Mathematical and Physical		47.049	355235	1,069	-
Mathematical and Physical		47.049	355235	41,906	-
Mathematical and Physical		47.049	400369	81,859	-
Mathematical and Physical		47.049	414936	192,910	-
Mathematical and Physical		47.049	415421	56,742	56,742
Mathematical and Physical		47.049	415421	220,551	-
Mathematical and Physical		47.049	415928	707	-
Mathematical and Physical		47.049	427746	171,795	-
Mathematical and Physical		47.049	427746	56,040	-
Mathematical and Physical		47.049	427746	26,216	-
Mathematical and Physical		47.049	504706	14,161	-
Mathematical and Physical		47.049	518644	66,719	-
Mathematical and Physical		47.049	518644	24,452	-
Mathematical and Physical		47.049	530778	29,214	-
Mathematical and Physical		47.049	545593	122,199	-
Mathematical and Physical		47.049	547780	110,257	-
Mathematical and Physical		47.049	547887	106,279	-
Mathematical and Physical		47.049	601196	92,698	-
Mathematical and Physical		47.049	601196	2,424	-
Mathematical and Physical		47.049	601666	45,892	-
Mathematical and Physical		47.049	602332	53,933	-
Mathematical and Physical		47.049	602498	45,392	-
Mathematical and Physical		47.049	606776	44,736	-
Mathematical and Physical		47.049	606857	12,351	-
Mathematical and Physical		47.049	616840	133,836	-
Mathematical and Physical		47.049	649104	81,428	-
Mathematical and Physical		47.049	650030	4,831	-
Mathematical and Physical		47.049	652866	42,644	-
Mathematical and Physical		47.049	653182	170,366	-
Mathematical and Physical		47.049	653379	179,711	-
Mathematical and Physical		47.049	653592	51,453	-
Mathematical and Physical		47.049	700574	156	-
Mathematical and Physical		47.049	717562	162,410	590
Mathematical and Physical		47.049	718117	29,534	-
Mathematical and Physical		47.049	734827	8,310	-
Mathematical and Physical		47.049	735099	79,411	-
Mathematical and Physical		47.049	747704	28,672	-
Mathematical and Physical		47.049	749916	65,645	-
Mathematical and Physical		47.049	802900	25,000	-
Mathematical and Physical		47.049	803082	29,068	-
Geosciences	Incorporated Research Institutions for Seismology	47.050	480-17	30,542	-
Geosciences		47.050	ATM-0634872	60,641	-
Geosciences	Joint Oceanographic Institution	47.050	T307A39	57	-
Geosciences		47.050	602154	13,204	-
Geosciences		47.050	609982	94,451	6,099
Geosciences		47.050	645504	72,574	-
Geosciences		47.050	715875	13,730	-
Geosciences		47.050	720172	17,723	-
Computer and Information Sciences		47.070	0546384	105,289	-
Computer and Information Sciences		47.070	0619875	172,606	-
Computer and Information Sciences		47.070	CCF-0541057	35,201	-
Computer and Information Sciences		47.070	IIS-0534616	70,102	-
Computer and Information Sciences	Oregon State University	47.070	S0773HA(KA)	61,098	-
Computer and Information Sciences		47.070	133568	80,078	-
Computer and Information Sciences		47.070	311577	4,703	-
Computer and Information Sciences		47.070	324861	28,326	-
Computer and Information Sciences	Office of Cyberinfrastructure	47.070	346476	5,418	-
Computer and Information Sciences		47.070	347518	107,523	-
Computer and Information Sciences		47.070	409382	3,285	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Computer and Information Sciences		47.070	411043	\$ 3,635	\$ -
Computer and Information Sciences		47.070	429149	141,774	-
Computer and Information Sciences		47.070	430991	26,676	-
Computer and Information Sciences		47.070	431119	46,207	-
Computer and Information Sciences		47.070	454203	230,113	-
Computer and Information Sciences		47.070	535255	188,113	1,824
Computer and Information Sciences		47.070	541263	41,779	-
Computer and Information Sciences		47.070	621526	170,904	44,460
Computer and Information Sciences		47.070	632642	42,332	-
Computer and Information Sciences		47.070	639164	104,374	-
Computer and Information Sciences		47.070	644080	109,393	-
Computer and Information Sciences		47.070	707944	938	-
Computer and Information Sciences		47.070	720654	57,793	-
Computer and Information Sciences		47.070	720757	77,137	-
Computer and Information Sciences		47.070	720810	29,451	-
Computer and Information Sciences		47.070	747009	30,248	-
Biological Sciences	Arizona State University	47.074	07-745	15,206	-
Biological Sciences	St Olaf College	47.074	10-52013	33,273	-
Biological Sciences	University of Vermont	47.074	20394-Univ NE A#1	43,380	-
Biological Sciences	University of Maryland Baltimore	47.074	CG0608 A1	70,796	-
Biological Sciences	Wichita State University	47.074	DEB0414777 671525	74,950	-
Biological Sciences		47.074	DEB-0515460	167,860	-
Biological Sciences		47.074	DEB-0732969	20,420	-
Biological Sciences	Colorado State University	47.074	G30101	9,928	-
Biological Sciences		47.074	MCB-0616005	107,262	-
Biological Sciences	St. Louis University	47.074	MCB065831	31,654	-
Biological Sciences		47.074	MCB-0718661	66,804	-
Biological Sciences		47.074	OISE-0757022	9,431	-
Biological Sciences	University of California	47.074	S-000202	77,800	-
Biological Sciences	University of Maine	47.074	UM-S673	3,166	-
Biological Sciences	University of Minnesota	47.074	X4056459101	6,788	-
Biological Sciences	University of Minnesota	47.074	X4416309101 620652	14,698	-
Biological Sciences		47.074	112656	1,474	-
Biological Sciences		47.074	118669	64,533	2,667
Biological Sciences		47.074	217312	38,604	-
Biological Sciences		47.074	217312	10,062	-
Biological Sciences		47.074	217312	35,995	35,995
Biological Sciences		47.074	217312	316,753	316,753
Biological Sciences		47.074	217312	1,615	-
Biological Sciences		47.074	235167	4,415	-
Biological Sciences		47.074	343934	8,425	-
Biological Sciences		47.074	417172	30,069	-
Biological Sciences		47.074	443470	58,816	-
Biological Sciences		47.074	444333	66,507	-
Biological Sciences		47.074	502511	29,716	-
Biological Sciences		47.074	516973	116,276	-
Biological Sciences		47.074	520815	83,193	-
Biological Sciences		47.074	521743	114,757	-
Biological Sciences		47.074	544447	104,381	-
Biological Sciences		47.074	544448	150,736	-
Biological Sciences		47.074	552648	58,978	-
Biological Sciences		47.074	614342	225,660	-
Biological Sciences		47.074	614503	98,992	-
Biological Sciences		47.074	614916	96,818	-
Biological Sciences		47.074	642154	60,017	-
Biological Sciences		47.074	643179	177,165	-
Biological Sciences		47.074	646356	157,666	-
Biological Sciences		47.074	701892	1,037,651	-
Biological Sciences		47.074	715117	4,606	-
Biological Sciences		47.074	732838	76,496	-
Biological Sciences		47.074	732863	28,383	-
Biological Sciences		47.074	744104	110,812	-
Biological Sciences		47.074	749504	9,353	-
Biological Sciences		47.074	808354	4,416	-
Biological Sciences	Cornell University	47.074	417056969	31,220	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	
				Year Expenditures	Sub-Award Expenditures
Social and Behavioral Sciences	Montana State University	47.075	G099-07-W0992	\$ 4,509	\$ -
Social and Behavioral Sciences	Louisiana State University	47.075	R109558	371	-
Social and Behavioral Sciences		47.075	352748	20,864	-
Social and Behavioral Sciences		47.075	418164	8	-
Social and Behavioral Sciences		47.075	418632	3,960	-
Social and Behavioral Sciences		47.075	450718	176	-
Social and Behavioral Sciences		47.075	451501	158,017	-
Social and Behavioral Sciences		47.075	452129	54,822	-
Social and Behavioral Sciences		47.075	453016	105,425	-
Social and Behavioral Sciences		47.075	617269	515	-
Social and Behavioral Sciences		47.075	717583	20,581	-
Social and Behavioral Sciences		47.075	721378	66,000	54,500
Social and Behavioral Sciences		47.075	721707	59,387	45,000
Education and Human Resources		47.076		2,706	-
Education and Human Resources	University of Illinois	47.076	2003-02919-1	9,018	-
Education and Human Resources	University of Arizona	47.076	Y483345	3,359	-
Education and Human Resources	Brigham Young University	47.076	60156	32,924	-
Education and Human Resources		47.076	338202	293,332	-
Education and Human Resources		47.076	346476	21,401	22,711
Education and Human Resources		47.076	404988	137,699	63,983
Education and Human Resources		47.076	412502	1,160,083	176,195
Education and Human Resources		47.076	442603	16,394	-
Education and Human Resources		47.076	511639	61,672	13,674
Education and Human Resources		47.076	525111	325,817	74,485
Education and Human Resources		47.076	531920	145,425	-
Education and Human Resources		47.076	536508	1,074	-
Education and Human Resources		47.076	622274	86,554	-
Education and Human Resources		47.076	633482	36,331	-
Education and Human Resources		47.076	733228	83,326	79,994
Education and Human Resources		47.076	737530	18,676	-
Education and Human Resources		47.076	9911855	7,042	-
Polar Programs	Ohio State University Foundation	47.078	GRT962622/746581	74,491	-
Polar Programs		47.078	342484	2,894,721	1,477,817
Polar Programs		47.078	635540	13,917	-
Polar Programs		47.078	713822	20,355	-
Mathematics and Physical Sciences	Kansas State University	47.079	FY2008024	10,237	-
Mathematics and Physical Sciences		47.079	623660	35,948	-
Mathematics and Physical Sciences		47.079	728242	51,327	-
Mathematics and Physical Sciences		47.079	738103	3,992	-
Office of Cyberinfrastructure		47.080	701892	691,157	220,407
47 Agency Total				<u>19,231,418</u>	
<b>64 Veterans Administration:</b>					
Veterans Administration	Nebraska Education Bio Research Assoc.	64.RD		10,346	-
Veterans Administration		64	V506P-3842	352	-
Veterans Administration		64	VA251-9-0134	1,835	-
Sharing Specialized Medical Services		64.018		25,265	-
Sharing Specialized Medical Services		64.018		47,524	-
Sharing Specialized Medical Services		64.018		42,712	-
Sharing Specialized Medical Services		64.018		1,523	-
Sharing Specialized Medical Services		64.018		44,402	-
Sharing Specialized Medical Services		64.018		20,406	-
Sharing Specialized Medical Services		64.018		37,285	-
Sharing Specialized Medical Services		64.018		20,040	-
Sharing Specialized Medical Services		64.018		21,123	-
Sharing Specialized Medical Services		64.018		10,786	-
Sharing Specialized Medical Services		64.018		31,792	-
Sharing Specialized Medical Services		64.018		25,734	-
Sharing Specialized Medical Services		64.018		8,578	-
Sharing Specialized Medical Services		64.018		14,058	-
Sharing Specialized Medical Services		64.018		12,507	-
Sharing Specialized Medical Services		64.018		6,878	-
Sharing Specialized Medical Services		64.018		32,370	-
Vocation and Education Counseling		64.125		18,600	-
Vocation and Education Counseling		64.125		8,614	-
Vocation and Education Counseling		64.125		<u>15,992</u>	-
64 Agency Total				458,722	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>66 Environmental Protection Agency:</b>					
Environmental Protection Agency		66	X3-83330401-0	\$ 1,593	\$ -
Water Pollution	Nebraska Environmental Quality	66.419		19,008	-
Water Pollution	Nebraska Environmental Quality	66.419	C9007403110	631	-
Surveys Studies Investigations		66.436	X7 98755602	94,242	-
Surveys Studies Investigations		66.436	X7-98756701-0	199,962	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0330/56-0527	2,069	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0526	46,356	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0532	1,062	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0535	63,406	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0627	50,861	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0632	141,331	-
Non-point Source Implementation	Nebr Dept Environmental Quality	66.460	1987678-01-0	17,413	8,025
Non-point Source Implementation	Nebraska Environmental Quality	66.460	SP-0441C	13,395	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	560433	62,328	-
Wetland Development Program	Nebraska Game and Parks Commission	66.461		22,941	-
Wetland Development Program		66.461	CD987441010	15,749	-
Pollutant Discharge Eliminator		66.463	X997081-01-1	997	-
Consolidated Research		66.500	RD83313501	154,913	-
Star Research Program		66.509	RD-83342301-0	175,168	-
Performance Partnership Grants	Nebraska Environmental Quality	66.605		25,923	-
Performance Partnership Grants	Nebraska Environmental Quality	66.605	BG-99732505-0	1,176	-
Environmental Information Exchange	Pacific Northwest Pollution Prevention Center	66.608		6,943	-
Pollution Prevention Program		66.708	NP-98781801-0	104,400	-
Environmental Educator	Nebraska Environmental Quality	66.951		27,907	-
Environmental Educator	University of South Dakota	66.951	08-1520-1008	1,033	-
66 Agency Total				<u>1,250,807</u>	
<b>81 Department of Energy:</b>					
Department of Energy	Nebraska Energy Office	81	05/06-012	12,595	-
Department of Energy	Sandia National Laboratories	81	568428	45,590	-
Basic Energy and High Energy and Study	Building Solutions:	81.049		2,569	-
Basic Energy and High Energy and Study		81.049		20,598	-
Basic Energy and High Energy and Study	Michigan Technologic Institute	81.049	050516Z7	24,383	-
Basic Energy and High Energy and Study	Los Alamos National Laboratory	81.049	5014300107 DEAC5206N	8,722	-
Basic Energy and High Energy and Study		81.049	DEF2604NT41971	16,350	-
Basic Energy and High Energy and Study		81.049	DEFG0203ER63639	333,788	-
Basic Energy and High Energy and Study		81.049	DEFG0204ER15531	71,544	-
Basic Energy and High Energy and Study		81.049	DEFG0204ER15532	4,603	-
Basic Energy and High Energy and Study		81.049	DEFG0204ER46152	62,792	-
Basic Energy and High Energy and Study		81.049	DEFG0204ER46164	51,464	-
Basic Energy and High Energy and Study		81.049	DEFG0205ER15663	132,544	-
Basic Energy and High Energy and Study		81.049	DEFG0206ER46264	66,022	-
Basic Energy and High Energy and Study		81.049	DE-FG02-06ER64235	70,197	15,458
Basic Energy and High Energy and Study		81.049	DEFG0296ER14646	107,228	-
Basic Energy and High Energy and Study		81.049	DEFG0300ER15044	39,265	-
Basic Energy and High Energy and Study		81.049	DE-FG36-08GO88007	545	-
Basic Energy and High Energy and Study	LNKChemSolutions	81.049	LNKDOE001 DEFG0205ER	89,169	-
Coal Research	Lawrence Livermore Laboratory	81.057	B568610 W7405ENG48	90,570	-
Scientific and Technology Informatior	Battelle	81.064	5657	5,897	-
Biofuels and Municipal Waster		81.079	DEFG3604GO14245	32,816	11,283
Energy Policy Planning	Oak Ridge Institute	81.080		1,786	-
Conservation Research	University of California	81.086	6501161	56,678	-
Renewable Energy Research	Michigan Technologic Institute	81.087	050516Z4	23,163	-
Renewable Energy Research		81.087	DEFG0204ER15564	140,024	-
Renewable Energy Research		81.087	DE-FG02-05ER15648	72,125	-
Renewable Energy Research		81.087	DE-FG36-08GO88055	15,982	-
Renewable Energy Research	CPBR Consortium for Plant Biotechnology	81.087	GO12026-230	26,177	-
Renewable Energy Research	CPBR Consortium for Plant Biotechnology	81.087	GO12026265	20,628	-
Renewable Energy Research	O2Diesel Inc.	81.087	SUBCONTRACT 2.6	17,808	-
Renewable Energy Research	National Renewable Energy Laboratory	81.087	XEE-8-77564-01	197	-
Defense Nuclear Nonprol		81.113	DEFG5204NA25688	21,134	-
Defense Nuclear Nonprol		81.113	DE-FG52-06NA27489	108,404	-
81 Agency Total				<u>1,793,357</u>	

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**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>84 Department of Education:</b>					
Department of Education	Wayne State University	84.RD		\$ 25,358	\$ -
Department of Education		84	ED04CO0159	487,541	212,100
Department of Education	Wayne State University	84	WSU04041-A23	28,233	-
Disability and Rehabilitation Research		84.133	H133G0401180	47,761	-
Disability and Rehabilitation Research	Duke University	84.133	121301	151,754	-
Magnet Schools Assistance	Omaha Public Schools	84.165	U165A-040030	5,713	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	941050-248-9C2-03	88	-
Graduate Assistance in Areas of National Need		84.200	P200A0301930	335	-
Graduate Assistance in Areas of National Need		84.200	P200A0401260	151,009	-
Graduate Assistance in Areas of National Need		84.200	P200A0401500	113,705	-
Graduate Assistance in Areas of National Need		84.200	P200A060126	187,327	-
Graduate Assistance in Areas of National Need		84.200	P200A0603110	83,938	-
Foreign Language Assistance	Nebraska Department of Education	84.293	28006	46,517	-
Education Research and Development		84.305	R305A0700450	244,776	112,902
Education Research and Development		84.305	R305F050284	301,918	-
Education Research and Development		84.305	R305M0503090	372,554	-
Capacity Building for Traditionally Underserved Pop	Lake Elsinore USD	84.315	34976	76,919	-
Research in Special Education		84.324	H324C0300750	44	-
Research in Special Education		84.324	H324X0100100	42,462	-
Research in Special Education		84.324	R324B0700340	93,822	-
Special Education Technical Assistance	LSU Health Sciences Center	84.326	NCSEAM	6,949	-
Reading First State Grants	Nebraska Department of Education	84.357	27092	20,808	-
Reading First State Grants	Nebraska Department of Education	84.357	28124	70,974	-
Early Reading First		84.359	S359B0700740	444,886	154,726
Improving Teacher Quality Grants	Nebr. Coord. Comm. Postsecondary Education	84.367	S367B030024A	9,560	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	26171	34,842	-
84 Agency Total				3,049,793	
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	Benaroya Research Institute at Virginia Mason	93	1 U01 DK062418	10,364	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	DP07-70302CONT08	3,797	-
Department of Health and Human Services	Dynport Vaccine Company	93	S1008285	84,890	-
Department of Health and Human Services	National Childrens Cancer Foundation	93	17100	12,925	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 555 93007	78,615	-
Maternal and Child Health Programs	Nebr. Dept. of Health and Human Services	93.110	H59MC07962	21,730	-
Maternal and Child Health Programs	University of Oklahoma Health Science Center	93.110	U22MC03962B0	33,808	-
Environmental Health		93.113	08RES015206A	118,226	57,705
Environmental Health		93.113	5 R21 ES013856-03	97,805	-
Environmental Health		93.113	KES015522A	113,858	-
Applied Toxicological Research	EcoArray, Inc.	93.114	UNO SC2	6,272	-
Oral Disases and Disorders		93.121	1 R01 DE017986-01A1	32,541	-
Oral Disases and Disorders		93.121	2 R01 DE012872-06	151,074	96,345
Oral Disases and Disorders		93.121	5 R01 DE012308-11	142,622	-
Oral Disases and Disorders		93.121	5 R01 DE016905-03	338,039	-
Oral Disases and Disorders		93.121	7 K23 DE016890-04	153,093	-
Oral Disases and Disorders	University of Missouri	93.121	10040	34,747	-
Injury Prevention and Control Research	NACCHO	93.136	2007-012406	10,241	-
Injury Prevention and Control Research	Nebr. Dept of Health and Human Services	93.136	724824	26,540	-
Injury Prevention and Control Research	Nebr. Dept of Health and Human Services	93.136	724824	1,968	-
Rural Health Research		93.155	5 U1CRH03718-03-00	107,602	47,197
Rural Health Research		93.155	5 U1CRH03718-04-00	352,833	70,535
Rural Health Research	University of North Carolina	93.155	5-34769	15,902	-
Rural Health Research	University of North Carolina	93.155	5-50410	117,089	-
Rural Health Research	University of Missouri - Columbia	93.155	C000-16913-1	87,912	-
Human Genome Research	New England Biolaboratories	93.172	NIH 9R42HG003976-02	62,398	-
Deafness and Communication Disorders	STAR Corp	93.173		36,635	-
Deafness and Communication Disorders		93.173	08R1DC04846B	22,760	-
Deafness and Communication Disorders		93.173	08RDC006463A	338,809	-
Deafness and Communication Disorders	University of Kansas Center for Research	93.173	2 R01 DC005226-06A1	48,672	-
Deafness and Communication Disorders	University of Kansas Center for Research	93.173	FY 2005-080	51,584	-
Health Services Research	Rural Healthcare Network	93.226	1UC1HS016143-01	155,459	-
Health Services Research		93.226	5 R01 HS013131-03	26,649	-
Health Services Research		93.226	5 U18 HS015822-02	7,612	10,529
National Center on Sleep Disorders	University of Missouri - Columbia	93.233	U18RH03719-01-00	14,587	-
Mental Health Research Grants		93.242	08R1MH67281A	129,003	-
Mental Health Research Grants		93.242	08RMO65668B	233,147	62,727
Mental Health Research Grants		93.242	08RMO67281B	189,700	-

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**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Mental Health Research Grants		93.242	08RMH068426A	\$ 180,545	\$ -
Mental Health Research Grants		93.242	08RMH069893A	105,700	5,000
Mental Health Research Grants		93.242	08RMH073858A	218,696	-
Mental Health Research Grants		93.242	08RMH079894A	43,879	-
Mental Health Research Grants		93.242	08RMH080612A	79,667	27,702
Mental Health Research Grants		93.242	08RMH080822A	28,115	-
Mental Health Research Grants	Creighton University	93.242	1 R01 MH077224-01	74,842	-
Mental Health Research Grants		93.242	1 R01 MH079420-01A1	340,499	-
Mental Health Research Grants		93.242	1 R01 MH081780-01A1	17,849	-
Mental Health Research Grants		93.242	1 R21 MH070736-01A2	153,100	-
Mental Health Research Grants		93.242	1 R21 MH080611-02	101,953	-
Mental Health Research Grants		93.242	1 R21 MH083525-01	24,780	-
Mental Health Research Grants		93.242	2 R01 MH065151-06	356,354	12,736
Mental Health Research Grants		93.242	2 R01 MH60252-05A2	183,039	20,877
Mental Health Research Grants	University of Rochester	93.242	5 P01 MH64570-05A1	42,845	-
Mental Health Research Grants		93.242	5 R01 MH069739-06	275,503	43,089
Mental Health Research Grants		93.242	5 R01 MH072539-04	207,144	-
Mental Health Research Grants		93.242	5 R21 MH075662-02	73,318	-
Mental Health Research Grants	University of California San Francisco	93.242	5118SC	424	-
Mental Health Research Grants	University of Rochester	93.242	5-24979	172,524	-
Substance Abuse and Mental Health	Heartland Family Service	93.243		41,073	-
Substance Abuse and Mental Health	Nebr. Dept. of Health and Human Services	93.243		4,995	-
Substance Abuse and Mental Health	Nebr. Dept. of Health and Human Services	93.243	121772-04	666,658	1,834
Substance Abuse and Mental Health	Nebr. Dept. of Health and Human Services	93.243	DHHSBHPPCSANEEDS-01	23,615	-
Substance Abuse and Mental Health	University of Missouri	93.243	12597	2,598	-
Occupational Safety and Health	Iowa State University	93.262		1,959	-
Occupational Safety and Health		93.262	1 R01 OH008539-01A1	52,816	15,014
Occupational Safety and Health	Harvard University	93.262	1R01OH08174-01A1	127,088	-
Occupational Safety and Health		93.262	5 R01 OH008539-02	282,245	22,250
Occupational Safety and Health	Colorado State University	93.262	G-4479-1	7,580	-
Alcohol Research Career Development		93.271	1 K01 AA015577-01A1	111,422	-
Research Awards for Research Training		93.272	1 F31 AA016863 01	31,856	-
Research Awards for Research Training		93.272	1 F32 AA017024-01	40,762	-
Research Awards for Research Training		93.272	5 F32 AA016433-02	34,583	-
Alcohol Research Programs		93.273	1 R01 AA017398-01	225,375	-
Alcohol Research Programs		93.273	1 R21 AA015505-01A2	81,251	-
Alcohol Research Programs		93.273	1 R21 AA016310-01A1	77,146	-
Alcohol Research Programs		93.273	1 R21 AA016403-01A2	25,924	-
Alcohol Research Programs		93.273	2 R01 AA011288-08	239,396	-
Alcohol Research Programs		93.273	5 R01 AA007846-17	142,991	-
Alcohol Research Programs		93.273	5 R01 AA010435-11	282,529	-
Alcohol Research Programs		93.273	5 R01 AA012450-08	265,728	-
Alcohol Research Programs		93.273	5 R01 AA015913-03	207,712	-
Alcohol Research Programs		93.273	5 R21 AA015379-02	42,055	-
Alcohol Research Programs		93.273	5 R37 AA008769-17	417,392	78,488
Alcohol Research Programs		93.273	5 R37 AA07818-17	225,824	-
Alcohol Research Programs		93.273	RAA015509-01A1	174,183	-
Drug Abuse and Addiction Research Programs		93.279	08RDA013580C	638,114	-
Drug Abuse and Addiction Research Programs		93.279	08RDA014661B	337,876	-
Drug Abuse and Addiction Research Programs		93.279	08RDA017086A	25,855	-
Drug Abuse and Addiction Research Programs		93.279	08RDA018114A	178,292	-
Drug Abuse and Addiction Research Programs		93.279	08RDA021079A	77,944	-
Drug Abuse and Addiction Research Programs	Iowa State University	93.279	4301703 153080023	2,721	-
Drug Abuse and Addiction Research Programs	University of California - San Francisco	93.279	5 U01DA020830-03	26,726	-
Drug Abuse and Addiction Research Programs	Duke University	93.279	SPS # 118685	23,276	-
Mental Health Research		93.281	08KMH064897A	53,236	-
Mental Health Research		93.281	08KMH066365A	84,366	-
Mental Health Research		93.281	5 K23 MH066127-05	159,590	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		2,156	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		14,977	-
Centers for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283		473,577	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	25567 (R. WILLIAMS)	20,127	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	29975.04 (R.WILLIAMS)	48,961	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	31587-04	5,040	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	31610-04	440	-
Centers for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	BT54993007	121,356	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	QIWEN HUANG 2007 AGR	2,639	-
Centers for Disease Control and Prevention	Aberdeen Area Tribal Chairman's Hlth Board	93.283	U58/DP000815	23,701	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Biomedical Imaging Research	Cleveland Clinic	93.286		\$ 56,739	\$ -
Biomedical Imaging Research		93.286	08REB005663A	210,921	47,303
Biomedical Imaging Research		93.286	08REB006046A	150,637	-
Biomedical Imaging Research		93.286	08REB008520A	23,075	-
Biomedical Imaging Research		93.286	1 R21 EB005683-01A2	188,321	-
Nursing Research		93.361	1 F31 NR009742-01	1,122	-
Nursing Research		93.361	1 R01 NR07759-05	69,486	-
Nursing Research		93.361	1 R15 NR008886-01A1	61,043	-
Nursing Research		93.361	1 R15 NR009215-01	15,484	-
Nursing Research		93.361	2 R01 NR004861-07	611,012	41,620
Nursing Research		93.361	5 F31 NR009742-02	13,942	-
Nursing Research		93.361	5 R01 NR007743-05	179,825	-
Nursing Research		93.361	5 R01 NR007762-05	29,243	-
Nursing Research		93.361	5 R01 NR009547-04	387,064	33,659
Nursing Research	University of Iowa	93.361	1000610925	4,598	-
Research Infrastructure	Southwest Foundation for Biomedical Research	93.389	04-1014-03	17,168	-
Research Infrastructure		93.389	08PoRR17675A	124,520	-
Research Infrastructure		93.389	08PRR015635B	2,302,151	746,239
Research Infrastructure		93.389	08RRR017675B	2,016,037	211,803
Research Infrastructure		93.389	08RRR020219B	374,349	-
Research Infrastructure		93.389	08RRR022860A	256,271	39,800
Research Infrastructure		93.389	1 R03 CA117535-01	1,874	-
Research Infrastructure		93.389	1 S10 RR023400-01	359,693	-
Research Infrastructure	Nebr. Dept of Health and Human Services	93.389	13301 O4	2,286	-
Research Infrastructure		93.389	5 P20 RR016469-06	6,917	15,050
Research Infrastructure		93.389	5 P20 RR016469-07	2,988,094	2,057,716
Research Infrastructure		93.389	5 P20 RR016469-08	245,492	40,303
Research Infrastructure		93.389	5 P20 RR018759-04	281,770	168,529
Research Infrastructure		93.389	5 P20 RR018759-05	1,912,027	-
Research Infrastructure		93.389	5 P20 RR018788-05	1,887,981	731,303
Research Infrastructure		93.389	5 R24 RR017444-05	448,469	161,825
Research Infrastructure		93.389	5 R24 RR017444-06	15,392	-
Research Infrastructure	Univeristy of Oregon Health Science Center	93.389	GRPC48153S	81,048	-
Cancer Cause and Prevention Research		93.393	08RCA075903B	421,810	300,230
Cancer Cause and Prevention Research		93.393	08RCA108951A	167,453	-
Cancer Cause and Prevention Research		93.393	1 R01 CA133774-01	92,658	-
Cancer Cause and Prevention Research	University of Pittsburg	93.393	111391-2	41,014	-
Cancer Cause and Prevention Research		93.393	2 R01CA088184-08	289,069	42,779
Cancer Cause and Prevention Research	Creighton University	93.393	270614-01	16,501	-
Cancer Cause and Prevention Research		93.393	5 R01 CA095291-05	154,724	-
Cancer Cause and Prevention Research		93.393	5 R01 CA096831-04	233,726	-
Cancer Cause and Prevention Research		93.393	5 R01 CA102259-03	20,901	22,836
Cancer Cause and Prevention Research		93.393	5 R01 CA113903-04	230,752	-
Cancer Cause and Prevention Research		93.393	5 R01 CA117930-03	305,653	-
Cancer Cause and Prevention Research	Northwestern University - Chicago	93.393	5 R01CA100555-03	148,735	-
Cancer Cause and Prevention Research	National Childrens Cancer Foundation	93.393	98543-1037	14,098	-
Cancer Cause and Prevention Research		93.393	HHSN261200800402P	2,770	-
Cancer Cause and Prevention Research	National Childrens Cancer Foundation	93.393	16222	6,569	-
Cancer Detection and Diagnosis	Thomas Jefferson University	93.394	080-03800-R81901	56,867	-
Cancer Detection and Diagnosis		93.394	1 U01 CA128437-01	220,850	23,768
Cancer Detection and Diagnosis		93.394	5 R33 CA105955-03	281,595	34,864
Cancer Detection and Diagnosis	Childrens Hospital Los Angeles	93.394	5 U01 CA114757-03	84,829	-
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-02	194,467	261,877
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-03	1,452,473	587,601
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-04	57,882	-
Cancer Detection and Diagnosis	Van Andel Research Institute	93.394	UNMC-NCI-BH-10-40111	810	-
Cancer Treatment Research	Columbia University	93.395		6,204	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395		76,014	-
Cancer Treatment Research	George Washington University	93.395	06M20 U01CA066535	37,303	-
Cancer Treatment Research	Johns Hopkins University	93.395	1 R01 CA100904-03	22,834	-
Cancer Treatment Research		93.395	5 R01 CA102791-04	165,553	-
Cancer Treatment Research		93.395	5 R01 CA116590-03	197,748	-
Cancer Treatment Research		93.395	5 R01 CA116591-03	211,388	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	5 U10 CA98543-05	39,031	-
Cancer Treatment Research	University of Chicago	93.395	525 NATIONAL CANCER	69,335	-
Cancer Treatment Research	University of Pennsylvanic	93.395	5-44904	29,129	-
Cancer Treatment Research		93.395	7 R01 CA106770-04	122,421	13,278
Cancer Treatment Research	Miami University	93.395	RCA082274B M774704	42,498	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Cancer Treatment Research		93.395	RCA089225B	\$ 218,514	\$ 18,324
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	U01 CA097452-05	1,774	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	11210	16,036	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	16231	182,291	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	16824	25,481	-
Cancer Biology Research		93.396	08RCA106584A	162,949	-
Cancer Biology Research		93.396	2 R01 CA099163-08	69,225	-
Cancer Biology Research		93.396	2 R01 CA72781-08	80,306	-
Cancer Biology Research	Childrens Hospital Chicago	93.396	2007-035N-UNMC	16,346	-
Cancer Biology Research		93.396	5 R01 CA054807-19	252,565	-
Cancer Biology Research		93.396	5 R01 CA072001-11	177,088	-
Cancer Biology Research		93.396	5 R01 CA078590-09	36,969	-
Cancer Biology Research		93.396	5 R01 CA096844-08	139,635	-
Cancer Biology Research		93.396	5 R01 CA116552-03	186,509	-
Cancer Biology Research		93.396	5 R01 CA77876-10	216,225	-
Cancer Biology Research		93.396	7 R01 CA087986-11	177,578	-
Cancer Biology Research		93.396	7 R01 CA094143-06	39,971	-
Cancer Biology Research		93.396	7 R01 CA099900-07	61,740	-
Cancer Biology Research		93.396	7 R01 CA105489-06	138,654	-
Cancer Biology Research		93.396	7 R01 CA99163-07	45,196	-
Cancer Biology Research		93.396	7 R37 CA038173-21	77,641	-
Cancer Biology Research		93.396	7 R37 CA038173-23	226,322	-
Cancer Biology Research	Vanderbilt University	93.396	VUMC33694-R	32,009	-
Cancer Centers Support		93.397	5 P30 CA036727-22	203,017	38,376
Cancer Centers Support		93.397	5 P30 CA036727-23	1,894,410	45,730
Cancer Centers Support	Montefiore Medical Center	93.397	5 U54 CA100926-04	3,115	-
Cancer Centers Support	Montefiore Medical Center	93.397	5 U54 CA100926-05	96,613	-
Cancer Research Manpower		93.398	08KCA100736A	168,908	-
Cancer Research Manpower		93.398	08KCA106225A	15,996	-
Cancer Research Manpower		93.398	5 K01 CA113413-03	101,403	-
Cancer Research Manpower		93.398	5 K01 CA113486-04	187,137	-
Cancer Control	Southwest Oncology Group	93.399		25,978	6,400
Cancer Control	University of Pittsburg	93.399	0005117 Proj 404195-	107,035	-
Cancer Control		93.399	08RCA080946B	234,023	-
Cancer Control		93.399	5 U01 CA111294-03	175,332	121,987
Cancer Control		93.399	5 U01 CA111294-04	658,306	114,853
Cancer Control	Evanston Northwestern Healthcare	93.399	EH07-339-S2	39,690	-
Cancer Control	National Childrens Cancer Foundation	93.399	16947	13,750	-
Low-Income Home Energy Assistance	Nebr. Dept of Health and Human Services	93.568	0401NELIE5	3,878	-
Refugee and Entrant Assistance Grants	Asian Community Center	93.576		3,641	-
Social Services Research and Demonstration		93.647	0G90YE007203	266,884	209,773
Social Services Research and Demonstration		93.647	0G90YE008202	5,667	-
State Medicaid Fraud Controls	Lincoln/Lancaster Counter Nebraska	93.775	EO 073642	172,025	-
Heart and Vascular Disease		93.837	1 K08 HL079967-04	125,286	-
Heart and Vascular Disease	State University of New York	93.837	1005514/40761	2,785	-
Heart and Vascular Disease		93.837	2 P01 HL062222-08	5,120	-
Heart and Vascular Disease		93.837	2 P01 HL062222-09	1,979,484	-
Heart and Vascular Disease		93.837	2 R01 HL062400-07	292,507	-
Heart and Vascular Disease		93.837	5 P01 HL66398-05	5,113	11,849
Heart and Vascular Disease		93.837	5 R01 HL038690-20	77,309	-
Heart and Vascular Disease		93.837	5 R01 HL066446-07	348,921	-
Heart and Vascular Disease		93.837	5 R01 HL079587-04	335,367	-
Heart and Vascular Disease		93.837	5 R01 HL085061-02	337,100	-
Heart and Vascular Disease	State University of New York	93.837	44284	25,000	-
Heart and Vascular Disease	Univeristy of Michigan	93.837	3000825588	34,699	-
Heart and Vascular Disease	Univeristy of Michigan	93.837	3000825601	35,575	-
Lung Diseases Research		93.838	5 K01 HL0864684-03	133,613	-
Lung Diseases Research		93.838	5 R01 HL048282-09	409	-
Lung Diseases Research	University of South Hampton	93.838	5 R01 HL072356-04	3,092	-
Lung Diseases Research		93.838	5 R01 HL073739-04	130,135	-
Blood Diseases and Resources	Imarx Therapeutics Inc	93.839		104,457	-
Blood Diseases and Resources		93.839	08RHL078944A	1,794,989	944,645
Blood Diseases and Resources		93.839	2 U01 HL069233-6	4,622	-
Blood Diseases and Resources		93.839	5 U01 HL069233 07	142,551	-
Blood Diseases and Resources		93.839	5 U01 HL069233-05	80,844	-
Arthritis Musculoskeletal and Skin Disease Rsch	University of Colorado Health Science Center	93.846		74,798	-
Arthritis Musculoskeletal and Skin Disease Rsch		93.846	1 R01 AR053325-01A2	209,940	-
Arthritis Musculoskeletal and Skin Disease Rsch		93.846	2 R01 AR044552-11A1	386,121	15,878

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Arthritis Musculoskeletal and Skin Disease Rsch		93.846	3 R01 AR044552-11A1S	\$ 18,161	\$ -
Arthritis Musculoskeletal and Skin Disease Rsch		93.846	5 K23 AR050004-05	96,952	-
Arthritis Musculoskeletal and Skin Disease Rsch		93.846	5 R03 AR054539-02	61,018	-
Arthritis Musculoskeletal and Skin Disease Rsch	North American Rheumatoid Arthritis Consor	93.846	NARAC 2	7,006	-
Arthritis Musculoskeletal and Skin Disease Rsch	Spire Corporation	93.846	200519	8	-
Diabetes Endocrinology Research		93.847	08RDK045776C	10,049	-
Diabetes Endocrinology Research		93.847	08RDK045776D	20,909	-
Diabetes Endocrinology Research		93.847	08RDK069629A	214,594	-
Diabetes Endocrinology Research		93.847	5 R01 DK052809-11	260,191	-
Diabetes Endocrinology Research		93.847	R01 DK069187-03	149,558	35,000
Digestive Diseases and Nutrition		93.848	08RDK063945A	168,759	-
Digestive Diseases and Nutrition		93.848	08RDK064959A	12,575	-
Digestive Diseases and Nutrition		93.848	08RDK079209A	227,611	-
Digestive Diseases and Nutrition	Univ. of Texas Southwest Medical Center	93.848	2 U01 DK58369-07	2,105	-
Digestive Diseases and Nutrition	Univ. of Texas Southwest Medical Center	93.848	2 U01 DK58369-08	17,776	-
Digestive Diseases and Nutrition	Cornell University	93.848	510578218 074136	106,871	-
Digestive Diseases and Nutrition	Mayo Clinic	93.848	RDK056924B	53,918	-
Kidney Diseases Urology and Hemotology		93.849	1 R01 DK069919-02	445,352	-
Kidney Diseases Urology and Hemotology		93.849	5 R01 DK071014-02	301,258	-
Kidney Diseases Urology and Hemotology		93.849	5 R01 DK071152-02S1	33,400	-
Kidney Diseases Urology and Hemotology		93.849	5 R01 DK071152-03	248,000	-
Kidney Diseases Urology and Hemotology		93.849	5 R01 DK073070-03	313,583	-
Clinical Research	Rush Medical Center	93.853		6,952	-
Clinical Research	Imarx Therapeutics Inc	93.853		121,097	-
Clinical Research	Texas Tech University	93.853	06AP050094NNL	58,708	-
Clinical Research		93.853	1 R01 NS048837-03	146,493	-
Clinical Research		93.853	1 R01 NS051334-03	334,894	160,871
Clinical Research		93.853	1 R21 NS060642-02	152,393	-
Clinical Research		93.853	1 U01 NS058056-01	18,875	-
Clinical Research		93.853	2 P01 NS043985-06A1	410,739	1,418
Clinical Research		93.853	2 R01 NS036126-12A1	129,549	-
Clinical Research		93.853	2 R01 NS041858-07	333,057	-
Clinical Research		93.853	5 F30 NS046135-05	2,911	-
Clinical Research		93.853	5 P01 NS043985-05	1,155,362	8,599
Clinical Research	St Lukes Roosevelt Hospital	93.853	5 P01NS31492-14	160,277	-
Clinical Research	St Lukes Roosevelt Hospital	93.853	5 P01NS31492-15	172,873	-
Clinical Research		93.853	5 R01 NS034239-12	23,054	-
Clinical Research		93.853	5 R01 NS034239-14	393,022	-
Clinical Research		93.853	5 R01 NS041862-06	248,847	-
Clinical Research		93.853	5 R01 NS049817-03	371,506	-
Clinical Research		93.853	5 R01 NS050660-04	204,604	-
Clinical Research	University of Rochester	93.853	5 R01 NS054578-02	46,913	-
Clinical Research		93.853	5 R01 NS36229-09	34,934	-
Clinical Research		93.853	5 R37 NS036126-11	269,445	-
Clinical Research		93.853	5 U01 NS058056-02	575,154	-
Clinical Research	Yale University	93.853	A06379	38,885	-
Clinical Research	Yale University	93.853	A06760 (M-08-207)	26,141	-
Clinical Research	University of Oregon Health Science Center	93.853	APRC00531	309	-
Clinical Research	Columbia University	93.853	P01 NS11766-31	48,068	-
Allergy Immunology and Transplantation Research		93.855	08FAI067373A	42,003	19,351
Allergy Immunology and Transplantation Research		93.855	08KAI068151A	167,230	-
Allergy Immunology and Transplantation Research		93.855	08RAI059132A	112,449	-
Allergy Immunology and Transplantation Research		93.855	08RAI069146A	97,323	-
Allergy Immunology and Transplantation Research		93.855	08RAI069146B	257,725	-
Allergy Immunology and Transplantation Research		93.855	08RAI069176A	221,434	-
Allergy Immunology and Transplantation Research		93.855	08TAI060547A	281,726	-
Allergy Immunology and Transplantation Research	Dana Farber Cancer Institute	93.855	2 AI048240-06A1	150,041	-
Allergy Immunology and Transplantation Research		93.855	2 R01 SI038901-12A1	26,595	-
Allergy Immunology and Transplantation Research	University of North Carolina at Charlotte	93.855	2975-04-0498UNL	25,966	-
Allergy Immunology and Transplantation Research	University of Minnesota	93.855	3 U01 AI27661	135,355	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI049472-04	104,694	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI054551-05	140,833	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI06789-03	352,939	-
Allergy Immunology and Transplantation Research	University of Colorado Health Science Center	93.855	5 U19 AI046374-07	15,537	-
Allergy Immunology and Transplantation Research	University of Colorado Health Science Center	93.855	5 U19 AI046374-08	10,636	-
Allergy Immunology and Transplantation Research	University of Colorado Health Science Center	93.855	5 U19 AI046374-09	12,513	-
Allergy Immunology and Transplantation Research	University of Colorado Health Science Center	93.855	5 U19 AI046374-10	3,238	-
Allergy Immunology and Transplantation Research	University of Iowa	93.855	1000606529	60,398	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Microbiology and Infectious Diseases		93.856	08R1Ai34956C	\$ 105,323	\$ -
Microbiology and Infectious Diseases		93.856	08RAI052448A	94,367	40,980
Microbiology and Infectious Diseases	University of Massachusetts - Worcester	93.856	2 P30 AI042845-10	47,353	-
Microbiology and Infectious Diseases		93.856	5 R01 AI049311-04	323	-
Microbiology and Infectious Diseases	Dana Farber Cancer Institute	93.856	5P01AI048240	27,640	-
Microbiology and Infectious Diseases		93.856	7 R01 AI038901-10	177,224	-
Microbiology and Infectious Diseases	Dynport Vaccine Company	93.856	UNL-RQ03-03093-LS	333,276	-
Pharmacological Sciences	Pharmagra Inc.	93.859		3,438	-
Pharmacological Sciences		93.859	08RGM032441F	287,754	-
Pharmacological Sciences		93.859	08RGM044931D	126,753	-
Pharmacological Sciences		93.859	08RGM059346B	274,846	-
Pharmacological Sciences		93.859	08RGM061068C	155,935	-
Pharmacological Sciences		93.859	08RGM061068C	164,321	152,821
Pharmacological Sciences		93.859	08RGM061603B	328,930	-
Pharmacological Sciences		93.859	08RGM062915B	229,264	-
Pharmacological Sciences		93.859	08RGM065204B	225,461	-
Pharmacological Sciences		93.859	08RGM076585A	149,196	29,400
Pharmacological Sciences		93.859	08RGM077289A	170,735	-
Pharmacological Sciences		93.859	1 R01 GM080458-01A2	7,973	-
Pharmacological Sciences	University of Pittsburg	93.859	110719-2	55,189	-
Pharmacological Sciences		93.859	2 R01 GM051188-16	282,388	-
Pharmacological Sciences	University of California	93.859	3948sc P50GM073210A1	90,717	-
Pharmacological Sciences		93.859	5 R01 GM057428 09	253,314	37,111
Pharmacological Sciences		93.859	5 R01 GM061961-08	226,899	-
Pharmacological Sciences		93.859	5 R01 GM062235-08	158,289	-
Pharmacological Sciences		93.859	5 R01 GM072631-02A2	3,454	-
Pharmacological Sciences		93.859	5 R01 GM072631-03	241,905	-
Pharmacological Sciences		93.859	5 R01 GM074876-03	194,319	4,630
Pharmacological Sciences		93.859	5 R01 GM076237-03	310,674	-
Pharmacological Sciences		93.859	9 R01GM080751-21	239,404	-
Pharmacological Sciences		93.859	RGM039451F	41,589	-
Research for Mothers and Children	Invotek Inc	93.865		7,500	-
Research for Mothers and Children	University of Colorado - Boulder	93.865		98,133	-
Research for Mothers and Children		93.865	08KHD047194A	113,494	22,169
Research for Mothers and Children		93.865	08R1HD39620A	285,119	-
Research for Mothers and Children		93.865	08R1HD42882A	20,200	-
Research for Mothers and Children		93.865	08RHD045320A	23,727	-
Research for Mothers and Children		93.865	08RHD046135A	1,131,111	29,571
Research for Mothers and Children		93.865	08RHD051979A	197,313	-
Research for Mothers and Children		93.865	08RHD052541A	116,308	48,163
Research for Mothers and Children		93.865	08RHD053359A	59,569	-
Research for Mothers and Children		93.865	2 R01 HD038468-05A1	251,746	-
Research for Mothers and Children	Penn State University	93.865	3143UNDDHHS4144	73,122	9,395
Research for Mothers and Children	University of Michigan	93.865	5 P01 HD044232-03	42,379	-
Research for Mothers and Children	University of Colorado - Boulder	93.865	5 P50 HD027802-17	75,311	-
Research for Mothers and Children		93.865	5 R03 HD048754-02	24,124	-
Research for Mothers and Children		93.865	5 R21 HD048516-02	1	-
Research for Mothers and Children	Case Western Reserve	93.865	RES501971	33,377	-
Research for Mothers and Children	University of Denver	93.865	SC 36070-01-02	58,360	-
Research for Mothers and Children	University of Denver	93.865	SC 36070-01-04	96,016	-
Aging Research	Duke University	93.866	04SCNIH1071	2,087	-
Aging Research		93.866	08RAG017977C	49,685	22,309
Aging Research		93.866	08RAG021518A	102,845	-
Aging Research		93.866	08RAG021518B	8,831	-
Aging Research	Penn State University	93.866	3539-UNL-DHHS-9239	6,410	-
Aging Research	Creighton University	93.866	5 R01 AG028168-01	35,487	-
Aging Research		93.866	5 R01 AG24912-05	357,268	-
Aging Research	Kansas State University	93.866	FY2008013 AG025906	25,786	-
Aging Research	University of Maryland	93.866	SR00000239	13,313	6,000
Retinal and Choroidal Diseases		93.867	08REY010595D	489,774	-
Retinal and Choroidal Diseases		93.867	1 R01 EY016730-01A1	34,126	-
Retinal and Choroidal Diseases		93.867	1 R21 EY016460-02	140,980	-
Retinal and Choroidal Diseases		93.867	1 R21 EY017360-01A1	115,353	-
Retinal and Choroidal Diseases	Therapeutic Vision, Inc.	93.867	1 R43 EY018013-01A1	49,517	-
Retinal and Choroidal Diseases		93.867	2 R01 EY013394-05A1	141,635	-
Retinal and Choroidal Diseases	Ocumetrics Inc.	93.867	2 R44 EY06902-02	33,160	-
Retinal and Choroidal Diseases	University of Wisconsin - Madison	93.867	2268979	1,723	-
Retinal and Choroidal Diseases		93.867	5 R01 EY010542-12	284,556	-

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Retinal and Choroidal Diseases		93.867	5 R01 EY016730-03	\$ 297,980	\$ -
Retinal and Choroidal Diseases	Emory University	93.867	5-40655-G2	120,270	-
Retinal and Choroidal Diseases		93.867	7 R01 EY015765-03	221,341	-
Medical Library Assistance		93.879	08RLM009219A	172,662	21,018
Medical Library Assistance		93.879	5 G08 LM008271-02	48,050	-
Rural Health Services Outreach	Chadron Community Housing	93.912		59,641	-
Rural Health Services Outreach	Rural Comprehensive Care Unit	93.912	1 D06RH06881-01-00	27,025	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Hlth Boarc	93.933		79,516	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Hlth Boarc	93.933		13,050	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Hlth Boarc	93.933		19,831	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Chairman's Hlth Boarc	93.933	U26iHS300002A	41,078	-
HIV Demonstration Research Projects	University of Puerto Rico	93.941	U54 NS43011-06	71,296	-
HIV Demonstration Research Projects	University of Puerto Rico	93.941	U54 NS43011-07	85,233	-
Substance Abuse Treatment and Prevention	Nebr. Dept of Health and Human Services	93.959	DHHSBH09SYNAR03	3,990	-
Substance Abuse Treatment and Prevention	Nebr. Dept of Health and Human Services	93.959	HHSBH08UNL04	7,949	-
Senior International Fellows		93.989	08DTW001429B	424,705	-
Senior International Fellows		93.989	08RTW006959A	19,200	19,200
Senior International Fellows		93.989	08RTW006959A	3,777	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	8802	48,270	-
93 Agency Total				<u>68,623,308</u>	
<b>96 Social Security Administration:</b>					
Social Security Research and Demonstration	Boston College	96.007	786-4	<u>14,491</u>	-
<b>97 Department of Homeland Security:</b>					
Homeland Security Testing		97.077	2007DN077ER0007	<u>1,104,787</u>	146,922
<b>98 Agency for International Development:</b>					
USAID Foreign Assistance for Programs Overseas	Calvin College	98.001		17,026	-
USAID Foreign Assistance for Programs Overseas	Michigan State University	98.001	61-3132	32,377	-
USAID Foreign Assistance for Programs Overseas		98.001	688A00070004300	148,297	51,148
USAID Foreign Assistance for Programs Overseas	Western Michigan University	98.001	EEMA00030000100	5,805	-
USAID Foreign Assistance for Programs Overseas		98.001	EPPA00060001600	1,667,031	675,014
USAID Foreign Assistance for Programs Overseas		98.001	LAGG009690009000	432,766	426,338
USAID Foreign Assistance for Programs Overseas	National Academy of Sciences	98.001	PGA-P280421	<u>3,538</u>	-
98 Agency Total				<u>2,306,840</u>	
Total Research and Development Cluster				\$ 144,612,083	
<b>Student Aid Cluster:</b>					
<b>84 Department of Education:</b>					
Supplemental Education Opportunity Grant		84.007	P007A0624780	\$ 8,855	\$ -
Supplemental Education Opportunity Grant		84.007	P007A0624790	54,721	-
Supplemental Education Opportunity Grant		84.007	P007A072455	162,925	-
Supplemental Education Opportunity Grant		84.007	P007A0724790	560,404	-
Supplemental Education Opportunity Grant		84.007	P007A07248	277,549	-
Supplemental Education Opportunity Grant		84.007	P007A0724800	327,511	-
Federal Work-Study Program		84.033	P033A062455	31,559	-
Federal Work-Study Program		84.033	P033A0624780	82,902	-
Federal Work-Study Program		84.033	P033A0624790	97,788	-
Federal Work-Study Program		84.033	P033A072455	292,726	-
Federal Work-Study Program		84.033	P033A072478	72,448	-
Federal Work-Study Program		84.033	P033A0724790	902,050	-
Federal Work-Study Program		84.033	P033A0724800	491,145	-
Pell Grant Program		84.063		1,392	-
Pell Grant Program		84.063		17,855	-
Pell Grant Program		84.063	P063P 20072869	624,543	-
Pell Grant Program		84.063	P063P0602650	61,529	-
Pell Grant Program		84.063	P063P061779	3,150	-
Pell Grant Program		84.063	P063P0617810	9,461	-
Pell Grant Program		84.063	P063P0702650	9,484,076	-
Pell Grant Program		84.063	P063P071779	4,520,630	-
Pell Grant Program		84.063	P063P0717810	6,809,923	-
Pell Grant Program		84.063	P063P20062869	1,012	-
Pell Grant Program		84.063	P375A0602650	1,775	-
Pell Grant Program		84.063	P375A0702650	756,715	-
Pell Grant Program		84.063	P376S0602650	6,000	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Pell Grant Program		84.063	P376S0702650	\$ 249,705	\$ -
Federal Direct Loan Program		84.268	UNL2007LOAN0	859,640	-
Federal Direct Loan Program		84.268	UNL2008LOAN0	66,944,961	-
Academic Competitiveness		84.375	P375A071779	319,907	-
Academic Competitiveness		84.375	P375A0717810	326,307	-
Smart Grant		84.376	P376S071779	94,346	-
Smart Grant		84.376	P376S0717810	227,098	-
Health Profession Student Loan		93.342	7272501H07	8,302	-
Total Student Aid				\$ 94,690,910	
<b>Other:</b>					
Trio Cluster:					
Trio Student Support Services		84.042	P042A050355	\$ 458,066	\$ -
Trio Student Support Services		84.042	P042A0510890	296,478	-
Trio Student Support Services		84.042	P042A060480	46,122	-
Trio Student Support Services		84.042	P042A060480-07	225,315	-
Total CFDA 84.042				1,025,981	
Education Talent Search		84.044	P044A0604790	419,593	-
Upward Bound		84.047	P047A030620	76,864	-
Upward Bound		84.047	P047A0701320	185,824	-
Upward Bound		84.047	P047A0708920	226,011	-
Upward Bound		84.047	P047A30466	55,139	-
Upward Bound		84.047	P047M070021	187,657	-
Upward Bound		84.047	P47MO30175	44,875	-
Total CFDA 84.047				776,370	
WNPG Program		84.217	P217A0300730	89,359	-
WNPG Program		84.217	P217A0700100	152,910	-
Total CFDA 84.217				242,269	
Total Trio Cluster				\$ 2,464,213	
<b>10 Department of Agriculture:</b>					
Department of Agriculture	Nebraska Cattleman Association	10	42116	\$ 36,219	\$ -
Animal and Plant Inspector		10.025	07-8100-1236-CA	22,721	-
Animal and Plant Inspector		10.025	07-8436-1002-CA	3,615	-
Animal and Plant Inspector		10.025	43639521737	9,756	-
Total CFDA 10.025				72,311	
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813056	9,425	-
Coop Station Research Ext & Education	South Dakota State University	10.200	3TC075	71,852	-
Coop Station Research Ext & Education	Cornell University	10.200	51401-8263	2,155	1,750
Coop Station Research Ext & Education	Michigan State University	10.200	614054L	541	-
Coop Station Research Ext & Education		10.200	20053761016518	41,488	-
Total CFDA 10.200				116,036	
Competitive Research Grants		10.206	2007-55112-17856	51,885	1,445
Low Input Farming Systems	Iowa State University	10.215	4103041	3,146	-
Higher Education Challenge Program		10.217	2006-38411-17044	50,054	24,281
Higher Education Challenge Program		10.217	2006-38411-17077	15,660	-
Higher Education Challenge Program	Iowa State University	10.217	416-30-04	6,051	-
Higher Education Challenge Program	Oklahoma State University	10.217	AA-5-21288-UNL	16,731	-
Higher Education Challenge Program	Oklahoma State University	10.217	AG05RI008/AA511206	34,895	-
Higher Education Challenge Program	Kansas State University	10.217	S06027	9,499	-
Higher Education Challenge Program		10.217	20023841112089	57,327	11,926
Higher Education Challenge Program		10.217	20073841118114	31,465	850
Total CFDA 10.217				221,682	
Higher Education Multicultural Scholar		10.220	2006-38413-16603	13,500	-

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Integrated Programs		10.303	2004-51110-01889	\$ 135,592	\$ 17,439
Integrated Programs		10.303	2004-51110-03010	78,199	46,815
Integrated Programs		10.303	2005-51130-03315	39,470	13,924
Integrated Programs	Iowa State University	10.303	4162805A	9,262	-
Integrated Programs	Iowa State University	10.303	416-30-16	13,769	-
Integrated Programs	Iowa State University	10.303	416-30-17	49,127	-
Integrated Programs	Iowa State University	10.303	417-30-32	31,809	-
Integrated Programs	Michigan State University	10.303	61-4256	3,777	-
Integrated Programs	Colorado State University	10.303	G14474	39,330	-
Integrated Programs	University of Illinois	10.303	20070496702	309	-
Total CFDA 10.303				400,644	
Homeland Security Agricultura		10.304	2006-37620-17521	79,464	-
Homeland Security Agricultura	Kansas State University	10.304	S08016	28,580	-
Total CFDA 10.304				108,044	
Value Added Product Grants	Iowa State University	10.352	412-30-54	30,416	-
USDA Cooperative Extension Service	Nebraska Indian Community	10.500		6,328	-
USDA Cooperative Extension Service	Kansas State University	10.500		16,157	-
USDA Cooperative Extension Service	Mississippi State University	10.500	018000-340278-12	1,358	-
USDA Cooperative Extension Service		10.500	2004-47001-01866	163,933	142,731
USDA Cooperative Extension Service	National 4H Council	10.500	2005-45201-03332	27,027	-
USDA Cooperative Extension Service		10.500	2005-47001-03288	275,448	227,712
USDA Cooperative Extension Service	Nebraska Indian Commission	10.500	2006-02492	17,266	-
USDA Cooperative Extension Service		10.500	2006-41590-03461	145,468	131,159
USDA Cooperative Extension Service		10.500	2006-41595-03639	422,501	412,645
USDA Cooperative Extension Service		10.500	2006-48540-03372	2,555	-
USDA Cooperative Extension Service	North Carolina State University	10.500	2007-0376-27	32,296	-
USDA Cooperative Extension Service		10.500	2007-41595-03903	647,350	328,180
USDA Cooperative Extension Service		10.500	2007-49200-03889	511	-
USDA Cooperative Extension Service		10.500	41100-02700	651,678	-
USDA Cooperative Extension Service		10.500	41200-02700	23,942	-
USDA Cooperative Extension Service		10.500	41300-02700	350,921	-
USDA Cooperative Extension Service		10.500	41510-02700	627,700	-
USDA Cooperative Extension Service		10.500	41531-02700	260,429	-
USDA Cooperative Extension Service		10.500	46000-02700	51,020	-
USDA Cooperative Extension Service		10.500	48024-02700	31,691	-
USDA Cooperative Extension Service	NASULGC	10.500	4-98-2-23	1,685,446	878,490
USDA Cooperative Extension Service		10.500	98EWQI10532	87,033	-
USDA Cooperative Extension Service		10.500	FORMULA FUNDS	3,896,465	-
USDA Cooperative Extension Service	University of Minnesota	10.500	Q4299055401	16,950	-
USDA Cooperative Extension Service	Kansas State University	10.500	S08003	16,320	-
USDA Cooperative Extension Service	Kansas State University	10.500	S08041	46,042	-
USDA Cooperative Extension Service	Kansas State University	10.500	S08130	16,373	-
USDA Cooperative Extension Service	University of Minnesota	10.500	S4089052601	14,683	-
USDA Cooperative Extension Service	Mississippi State University	10.500	1800034022609	2,500	-
USDA Cooperative Extension Service		10.500	20024700101444	10,662	11,436
USDA Cooperative Extension Service		10.500	20034152001567	113,074	-
USDA Cooperative Extension Service		10.500	20034700101659	183,584	133,580
USDA Cooperative Extension Service		10.500	20034860501817	41,654	-
USDA Cooperative Extension Service		10.500	20044920003125	920,794	507,233
Total CFDA 10.500				10,807,159	
Supplemental Food Program	Douglas County Health Department	10.557		118,664	-
Supplemental Food Program	Douglas County Health Department	10.557		401,528	-
Total CFDA 10.557				520,192	
Child and Adult Food Program	Nebraska Department of Education	10.558		13,785	-
Child and Adult Food Program	Nebraska Department of Education	10.558		13,025	-
Total CFDA 10.558				26,810	
Summer Food Program	Nebraska Department of Education	10.559		6,122	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		33,932	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		31,523	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		18,804	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		41,541	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		137,686	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		35,879	-

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Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		\$ 31,216	\$ -
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		26,224	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		33,569	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		22,215	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		30,000	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		24,415	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		26,206	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		10,629	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		92,337	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		31,657	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		117,231	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		29,026	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		35,251	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560	2317-04/7140	302,970	-
Total CFDA 10.560				1,112,311	
Forestry Research		10.652	03CS11231300049	6,338	-
Cooperative Forestry Assisstance		10.664	05-DG-11020000-037	180	-
Cooperative Forestry Assisstance		10.664	GR288001846	1,556,963	242,887
Total CFDA 10.664				1,557,143	
Urban and Community Forestry Program		10.675	06-DG-11020000-058	83,283	-
Forest Legacy Program		10.676	06-DG-11020000-018	3,748	-
Forest Land Enhancement Program		10.677	06-DG-11020000-039	10,858	-
Rural Business Enterprise		10.769	32-055-01470491233	57,941	-
Rural Cooperative Development Grants		10.771	32-055-47049123	86,127	-
Rural Business Opportunities	Nebraska Rural Living	10.773		176	-
Soil and Water Conservation		10.902	68-6526-4-023	24,037	-
Soil and Water Conservation		10.902	68-6526-5-121	8,530	-
Total CFDA 10.902				32,567	
Environmental Quality Incentive Program	Washington State University	10.912	104344G001884	4,056	-
Environmental Quality Incentive Program		10.912	65-6526-5-196	29,383	-
Environmental Quality Incentive Program		10.912	65-6526-6-354	12,755	-
Environmental Quality Incentive Program		10.912	683A756154	84,349	36,796
Total CFDA 10.912				130,543	
NCRS Conservation Security		10.921	6865267455	117,486	-
USDA International Technical Agriculture		10.960	58-3148-8-032	5,119	-
International Training		10.962	58-3148-5-017	18,134	-
International Training		10.962	58-3148-6-010	26,336	-
International Training		10.962	58-3148-6-053	18,095	-
International Training		10.962	58-3148-6-145	4,000	-
International Training		10.962	58-3148-6-192	8,910	-
International Training		10.962	58-3148-7-181	5,467	-
Total CFDA 10.962				80,942	
10 Agency Total				15,671,954	
<b>11 Department of Commerce:</b>					
Community Intergovernmental Climat		11.428	EA133E07CN0086	314,628	-
Public Telecommunications		11.550	70NANB7H6115	44	-
Manufacturing Extension Partnership	Nebr Dept of Economic Development	11.611	07-01-003	292	-
Manufacturing Extension Partnership	Nebr Dept of Economic Development	11.611	07-01-148	13,485	-
Manufacturing Extension Partnership	Nebr Dept of Economic Development	11.611	08-01-003	250,000	-
Manufacturing Extension Partnership		11.611	MT7146	164,440	142,817
Manufacturing Extension Partnership	Nebraska Economic Development	11.611	701002	2,068	-
Manufacturing Extension Partnership	Nebraska Economic Development	11.611	801002	141,606	-
Total CFDA 11.611				571,891	
11 Agency Total				886,563	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>12 Department of Defense:</b>					
Department of Defense	Gallup, Inc	12		\$ 60,668	\$ -
Department of Defense		12		13,006	-
Department of Defense	Gallup, Inc	12		399,322	-
Department of Defense	Courage Services LLC	12	2006-08	109,079	-
Department of Defense		12	DACW45-03-A-0107	30,184	-
Department of Defense		12	PAK-ORGUN-8004-21907	59,080	-
				<u>671,339</u>	
Procurement Technical Assistance		12.002	SP4800-04-2-0392	<u>361,173</u>	-
Army Research Office		12.399	DADA10-01D0011	75,960	-
Army Research Office		12.399	W81K04-06-D-0020	106,284	-
Total CFDA 12.399				<u>182,244</u>	
Mathematical Sciences Research		12.901	H982300710043	7,330	-
Mathematical Sciences Research		12.901	H982300710120	5,000	-
Mathematical Sciences Research		12.901	H98230-08-1-0003	11,006	-
Total CFDA 12.901				<u>23,336</u>	
Information Security Grant Program		12.902	H98230-05-1-0112	<u>1,031</u>	-
12 Agency Total				1,239,123	
<b>14 Department of Housing and Urban Development:</b>					
Housing and Urban Development	City of Omaha	14		1,121	-
Housing and Urban Development	City of Omaha	14	B-03-SP-NE-0452	2,851	-
				<u>3,972</u>	
Community Development State Program	City of Lincoln	14.228	EO 080529 07120089	<u>9,615</u>	-
Supportive Housing Program	Goldenrod Hills	14.235		<u>3,242</u>	-
General Research and Technology		14.506	H-21515SG	<u>4,061</u>	-
Community Outreach Partnership		14.511	COPCNE05704	<u>66,526</u>	-
Community Development Work Study		14.512	CDWS-NE-05-014	<u>498</u>	-
Lead Outreach Programs		14.904	NELOR0029-06	<u>195,607</u>	107,060
14 Agency Total				283,521	
<b>15 Department of Interior:</b>					
Department of Interior		15	03FG601811	<u>122</u>	-
Small Reclamation Projects		15.503	05FG01990	<u>77,247</u>	-
Water Conservation Field		15.530	07FG602255	<u>29,568</u>	-
Geological Survey		15.808	06FC602180	<u>42,007</u>	-
Rivers Trails Conservation		15.921	H6490C223	<u>55,335</u>	-
15 Agency Total				204,279	
<b>16 Department of Justice:</b>					
Offender Reentry Program	Nebraska Dept of Correction Services	16.202	7201 04	<u>35,651</u>	-
Juvenile Justice	City of Omaha	16.541	2006-JL-FX-K073	<u>14,456</u>	-
Justice Research and Development		16.560	2006CKWX0549	<u>54,521</u>	-
Drug Court Discretionary Grant	Sarpy County	16.585		20,232	-
Drug Court Discretionary Grant	Douglas County District Court	16.585		10,331	-
Total CFDA 16.585				<u>30,563</u>	
Justice Public Safety and Communication:	Lincoln Police Department	16.710		29,734	-
Justice Public Safety and Communication:	Lincoln Police Department	16.710	04-DA-306	18,819	-
Justice Public Safety and Communication:		16.710	2004UMWX0044	8,194	-
Justice Public Safety and Communication:	Lincoln Police Department	16.710	2007-WE-AX-0057	544	-
Total CFDA 16.710				<u>57,291</u>	
16 Agency Total				192,482	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>17 Department of Labor:</b>					
Labor Adult Program	Nebraska Department of Labor	17.258		\$ 7,194	\$ -
Youth Activities	Nebraska Department of Labor	17.259		9,164	-
Mine Health and Safety		17.600	E4R7002424	18,887	-
Mine Health and Safety		17.600	MS-17020-08-55-R-31	44,940	-
Total CFDA 17.600				63,827	-
17 Agency Total				80,185	-
<b>19 Department of Interior:</b>					
Department of Interior	Intitute International	19		8,200	-
Department of Interior	Intitute International	19		20,929	-
Department of Interior	Intitute International	19		9,509	-
Department of State		19	S-ECAAE-07-CA-122(LM	135,911	18,000
Department of State		19	S-ECAAS-05-GR-209 MA	102,118	-
				276,667	-
Education Exchange	International Research & Exchange	19.408	FY08-TEA-UNL-O3	3,268	-
Education Exchange		19.408	S-ECAAS-04-GR-198 PS	1,092	-
Education Exchange		19.408	S-ECAAS-06-GR-157	207,607	-
Total CFDA 19.408				211,967	-
International Education and Training	NAFSA Association of Intnat'l Educators	19.430		8,760	-
19 Agency Total				497,394	-
<b>20 Department of Transportation:</b>					
Department of Transportation	Nebraska Department of Roads	20	STPB-STWD 72	330,243	297,293
Highway Research and Development Plan	Nebraska Department of Education	20.200	94-8000 TRANSED-08	25,472	-
Highway Planning and Constructor	Nebraska Game and Parks Commission	20.205		35,958	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205		124,815	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	CJ0601	9,605	-
Highway Planning and Constructor	Nebraska Department of Roads	20.205	LTAP73122	350,018	-
Total CFDA 20.205				520,396	-
State and Community Highway Safety	Nebraska Highway Safety	20.600		7,690	-
State and Community Highway Safety	Nebraska Highway Safety	20.600	07 6	40,702	4,799
State and Community Highway Safety	Nebraska Highway Safety	20.600	39634	39,058	15,500
State and Community Highway Safety	Nebraska Highway Safety	20.600	39666	59,878	-
Total CFDA 20.600				147,328	-
Alcohol Traffic Safety	Nebraska Highway Safety	20.601	42455	762	-
Highway Traffic Safety	Nebraska Highway Safety	20.604	157-07-01	17,426	-
Highway Traffic Safety	Nebraska Office of Highway Safety	20.604	410-07-5	3,020	-
Highway Traffic Safety	Nebraska Highway Safety	20.604	804	6,087	-
Total CFDA 20.604				26,533	-
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	23857 EMS Data Analy	8,880	-
State Traffic Safety Information	Nebraska Crime Commission	20.610	CC-08-370	18,489	-
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	31100	19,510	-
Total CFDA 20.610				46,879	-
20 Agency Total				1,097,613	-
<b>43 National Aeronautics and Space Administration:</b>					
National Aeronautics and Space Administrator		43	NNC06GA36G	252,369	-
National Aeronautics and Space Administrator		43	NNG05GJ03H00	260,840	59,613
National Aeronautics and Space Administrator		43	NNG05GP72G	112,516	-
Aerospace Education Services		43.001	NNG06GB46G	3,996	-
43 Agency Total				629,721	-
<b>45 National Endowment Arts and Humanities:</b>					
Promotion of the Arts		45.024	06-4100-7028	9,997	-
Promotion of the Arts		45.024	06-5200-7042	9,564	-
Total CFDA 45.024				19,561	-

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Partnership Agreement	Nebraska Arts Council	45.025	3931-P-FY2007	\$ 3,530	\$ -
Partnership Agreement	Nebraska Arts Council	45.025	4041 M - FY2007	800	-
Total CFDA 45.025				<u>4,330</u>	
Office of Preservation		45.149	PJ-50026-07	<u>133,989</u>	-
Institute of Museum Services		45.301	MA-01-06-0079-06	<u>69,484</u>	-
National Leadership Grants	Michigan State University	45.312		<u>729</u>	-
45 Agency Total				228,093	
<b>47 National Science Foundation:</b>					
NSF Engineering		47.041	548501	34,204	-
NSF Engineering		47.041	729687	<u>17,038</u>	-
Total CFDA 47.041				51,242	
Mathematical and Physical		47.049	354008	16,641	-
Mathematical and Physical		47.049	635835	<u>6,999</u>	-
Total CFDA 47.049				23,640	
Geosciences	Integrated Ocean Drilling Program	47.050		2,496	-
Geosciences		47.050	OISE-0522728	43,601	-
Geosciences	Institute for Global Environmental Strategie:	47.050	71030	8,437	-
Geosciences		47.050	507631	<u>12,353</u>	-
Total CFDA 47.050				66,887	
Biological Sciences		47.074	342189	11,102	-
Biological Sciences		47.074	535316	171,806	-
Biological Sciences		47.074	716899	42,192	9,000
Biological Sciences		47.074	717214	<u>157,837</u>	-
Total CFDA 47.074				382,937	
Social and Behavioral Sciences		47.075	620101	<u>48,648</u>	-
Education and Human Resources		47.076	DUE-0313691	153,280	-
Education and Human Resources		47.076	DUE-0411164	20,989	-
Education and Human Resources		47.076	DUE-0737407	15,630	-
Education and Human Resources		47.076	DUE-336462	393,714	146,340
Education and Human Resources	Delaware University	47.076	16210	8,166	-
Education and Human Resources	Assoc. of American Colleges & Univ.	47.076	88753	165	-
Education and Human Resources		47.076	229294	7,480	-
Education and Human Resources		47.076	338482	87,954	-
Education and Human Resources		47.076	422507	53,126	-
Education and Human Resources		47.076	548501	117,024	-
Education and Human Resources		47.076	622274	53,040	35,088
Education and Human Resources		47.076	624591	305,219	38,226
Education and Human Resources		47.076	632175	<u>473,292</u>	19,000
Total CFDA 47.076				1,689,079	
Office of Cyberinfrastructure	Nebraska EPSCOR	47.080	EPS 0701892	<u>24,660</u>	-
47 Agency Total				2,287,093	
<b>59 Small Business Administration:</b>					
Small Business Development		59.037	6-603001-Z-0028-26	17,468	-
Small Business Development		59.037	7-603001-Z-0028	283,227	149,057
Small Business Development		59.037	8-603001-Z-0028-28	<u>248,543</u>	34,755
59 Agency Total				549,238	
<b>66 Environmental Protection Agency:</b>					
Environmental Protection Agency	Prairieland Recreation	66		4,517	-
Environmental Protection Agency		66	FP91653401	7,291	-
Environmental Protection Agency	Lower Platte North NRD	66	10200203110	<u>3,227</u>	-
				15,035	
State Indoor Radon Grants	Nebr. Dept of Health and Human Services	66.032	K100739918	<u>7,805</u>	-
Non-point Source Implementation	Prairieland Recreation	66.460		38,167	-
Non-point Source Implementation	Lower Platte North NRD	66.460		14,157	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0523	47,999	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0587	71,775	-
Non-point Source Implementation	Nebraska Environmental Quality	66.460	56-0589	<u>64,541</u>	-
Total CFDA 66.460				236,639	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Pesticide Compliance Program	Nebraska Department of Agriculture	66.700	18-06-127	\$ 2,500	\$ -
Lead Based Paint	Nebraska Department of Agriculture	66.707	1806003	6,600	-
Pollution Prevention Program		66.708	NP-98733901	58,516	-
Pollution Prevention Program	Nebraska Environmental Quality	66.708	NP987607010	69,727	-
Pollution Prevention Program	Nebraska Environmental Quality	66.708	NP987767-01	28,973	-
Pollution Prevention Program	Nebraska Environmental Quality	66.708	SP-0405	678	-
Total CFDA 66.708				157,894	-
Pesticide Environment Stewardship		66.714	PE-98773001-0	7,861	-
Surveys Training Demonstrations		66.716	X8-98780801-0	6,495	-
Source Reduction Assistance		66.717	X9-83375501-0	38,009	-
Source Reduction Assistance		66.717	X9-98778201-0	21,899	-
Total CFDA 66.717				59,908	-
Superfund State Political Subdivisions	Douglas County Health Department	66.802		15,983	-
66 Agency Total				516,720	-
<b>84 Department of Education:</b>					
Department of Education	Nebr. Coord. Comm. Postsecondary Education	84		84,529	-
Department of Education	Nebr. Coord. Comm. Postsecondary Education	84		1,501	-
				86,030	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-1050-248-6B8-07	1,016	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-1050-248-6B8-08	2,711	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B10-07	17,639	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B18-08	153,251	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B18-08	19,403	19,403
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B5-08	96,572	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B6-07	25	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B7-07	71,778	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1B8-08	53,226	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-1D2-09	50	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-2B17-06	21,058	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-4B10-06	-	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-6B1-07	12,411	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-6B4-08	101,368	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-6B7-07	5,000	-
Educ Special Education-State	Nebraska Department of Education	84.027	94-2810-248-6B7-08	5,584	-
Total CFDA 84.027				561,092	-
Perkins Teacher Cancellations		84.037	P037Y062480	100,029	-
State Student Incentive Program	Nebr. Coord. Commission Postsecondary Ed	84.069		37,262	-
State Student Incentive Program	Nebr Coordinating Comm Postsecondary Educ	84.069		62,029	-
Total CFDA 84.069				99,291	-
Training for Special Programs	Nebraska Children and Families	84.103		4,360	-
Improvement of Post Secondary Education		84.116	P116J0700280	20,502	-
Improvement of Post Secondary Education		84.116	P116M0300130	8,627	-
Improvement of Post Secondary Education		84.116	P116M0600150	59,369	-
Improvement of Post Secondary Education		84.116	P116N0200040	30,500	10,932
Improvement of Post Secondary Education		84.116	P116Z030100	200,620	-
Improvement of Post Secondary Education		84.116	P116Z0500280	11,049	-
Improvement of Post Secondary Education	University of Arkansas Medical Science	84.116	P116Z050201	8,528	-
Total CFDA 84.116				339,195	-
Business and International Education Programs		84.153	P153A070027	57,941	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	94-1050-248-6B8-07	1,250	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	94-1050-248-6B8-08	1,250	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C1-08	119,364	27,885

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	94-2810-248-1C2-07	\$ 63,283	\$ 25,950
Special Education Grants for Infants and Families	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C3-07	9,222	-
Special Education Grants for Infants and Families	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C3-08	22,948	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	9460012481C407	15,694	-
Special Education Grants for Infants and Families	Nebraska Department of Education	84.181	94-6001-248-1C7-08	31,581	-
Total CFDA 84.181				264,592	
Safe and Drug Free Schools	Lincoln Public Schools	84.184		5,276	-
Bilingual Educator		84.195	T195N0200460	422,966	8,949
Graduate Assistance in Areas of National Need		84.200	35-1905-3001 EPPLEY	126,242	-
Graduate Assistance in Areas of National Need		84.200	35-1905-3001-001	56,885	-
Graduate Assistance in Areas of National Need		84.200	P200A0703440	12,970	-
Graduate Assistance in Areas of National Need		84.200	P200A070554	25,461	-
Total CFDA 84.200				221,558	
Fund for Improvement of Educator	Omaha Public Schools	84.215	U215X050214	89,243	-
Indian Education Special Programs		84.299	B299B050062	178,481	-
International Education Exchange	National Council of Economic Developmen	84.304		408	-
Goals 2000: Parental Information Center	Nebraska Child and Family Foundator	84.310	U310A060059	116,042	-
Special Education Children with Disabilities	Nebraska Department of Education	84.323	94-1060-248-SIG1-07	6,985	-
Personnel Preparation		84.325	H325A0100280	70,546	-
Personnel Preparation		84.325	H325D030050	182,015	37,515
Personnel Preparation		84.325	H325D040020	40,807	-
Personnel Preparation		84.325	H325D040023	207,680	-
Personnel Preparation		84.325	H325D0600400	4,873	-
Personnel Preparation		84.325	H325H0100880	6,815	-
Personnel Preparation		84.325	H325H0300480	182,073	-
Personnel Preparation		84.325	H325H040073	185,426	-
Personnel Preparation		84.325	H325K0511510	161,457	-
Personnel Preparation		84.325	H325K0604290	149,708	-
Personnel Preparation		84.325	S359B040098	935,727	764,122
Total CFDA 84.325				2,127,127	
Special Education Technical Assistance	Nebraska Department of Education	84.326	94-2810-248-1D1-08	22,240	-
Special Education Technical Assistance	Nebraska Department of Education	84.326	94-2810-248-1D2-08	13,724	-
Total CFDA 84.326				35,964	
Teacher Quality Enhancement		84.336		41,331	-
Early Childhood Educator Proficiencies		84.349	S349A040089	46,518	-
Transition to Teaching	Nebraska Department of Education	84.350	10TTT-07	14,884	-
Transition to Teaching	Nebraska Department of Education	84.350	10TTT-08	22,200	-
Total CFDA 84.350				37,084	
Arts in Education	Kennedy Center	84.351		12,000	-
Arts in Education	Nebraskans for the Arts	84.351		22,318	-
Total CFDA 84.351				34,318	
Improving Teacher Quality Grants	Nebr. Coor. Comm. Postsecondary Education	84.367	S367B070024	110,264	-
Improving Teacher Quality Grants	Nebr. Coor. Comm. Postsecondary Education	84.367	S367B070024/S367B070	9,708	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	27266	51,315	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	28347	30,240	-
Total CFDA 84.367				201,527	
National Writing Project	National Writing Project	84.928	92NE02	53,165	-
84 Agency Total				5,130,523	

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Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
<b>93 Department of Health and Human Services:</b>					
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		\$ 65,292	\$ -
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		1,333	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		4,982	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		67	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	0g0401ne1401	2,454,824	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	28304-04	16,292	11,500
Department of Health and Human Services		93	HHSN268200700231P	9,967	-
Department of Health and Human Services		93	HHSP233200800071M	2,513	-
				<u>2,555,270</u>	
Public Health Emergency Func	Kansas State Veterinary Diagnostic Laboratory	93.003		15,032	-
Public Health Emergency Func	Kansas Hospital Educ Research Foundation	93.003		85,640	-
Public Health Emergency Func	Nebr. Dept. of Health and Human Services	93.003		4,457	-
Public Health Emergency Func	Kansas Department of Health & Environment	93.003		19,468	-
Total CFDA 93.003				<u>124,597</u>	
Compassion Capital Fund	Nebraska Child and Family Foundator	93.009	90IC012901	6,232	-
Laboratory Training Evaluation		93.064	1 U38 HM000010-01	59,054	-
Laboratory Training Evaluation		93.064	5 U38 HM000010-02	125,404	-
Total CFDA 93.064				<u>184,458</u>	
Global AIDS	American Society of Clinical Pathology	93.067	U47/CCU524902	10,880	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 614 93008	116,690	-
Public Health Emergency Preparedness	Nebr. Dept. of Health and Human Services	93.069	BT 617 93008	814,341	-
Total CFDA 93.069				<u>931,031</u>	
Model State Supported Area Health	Omaha Urban Area Health Education Center	93.107		3,000	-
Model State Supported Area Health		93.107	5 U76 HP00592-06	439,626	315,033
Total CFDA 93.107				<u>442,626</u>	
Maternal and Child Health Programs	Nebr. Dept. of Health and Human Services	93.110		13,000	-
Maternal and Child Health Programs	Childrens Mercy Hospital Kansas City	93.110	05-0006	31,500	-
Maternal and Child Health Programs		93.110	1 U45MC07532-01-00	128,775	-
Maternal and Child Health Programs		93.110	4 T73 MC00023-16-01	426,878	-
Maternal and Child Health Programs		93.110	G97MC04442-03-00	439,014	-
Maternal and Child Health Programs		93.110	G97MC04442-04-00	48,202	-
Maternal and Child Health Programs		93.110	T21MC08053-01-00	30,564	-
Maternal and Child Health Programs		93.110	T21MC08053-02-00	743	-
Total CFDA 93.110				<u>1,118,676</u>	
Acquired Immunodeficiency		93.118	05RWDRP28	20,378	-
Acquired Immunodeficiency		93.118	07RWDRP	10,526	-
Total CFDA 93.118				<u>30,904</u>	
Health Centers and NHSC Assistance		93.129	HHS230200432011C	134,362	52,750
Injury Prevention and Control Research	Nebr. Dept. of Health and Human Services	93.136	31354	16,401	-
AIDS Education and Training Centers	University of Colorado Health Science Center	93.145	5 H4AHA00064-05	158,328	-
Allied Health Project Grants		93.191	D40HP02597B0	62,754	-
Family Planning Service:	Nebr. Dept. of Health and Human Services	93.217		3,685	-
Family Planning Service:	Nebr. Dept. of Health and Human Services	93.217		1,695	-
Family Planning Service:	Nebr. Dept. of Health and Human Services	93.217		102,063	-
Total CFDA 93.217				<u>107,443</u>	
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56RH05539-02-00	4,993	-
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56RH05539-03-00	14,270	-
Total CFDA 93.223				<u>19,263</u>	
Health Services Research	Nebr. Dept. of Health and Human Services	93.226	U90CCU716975-04	353,442	-
Mental Health Research Grants		93.242	08FMH076705A	4,222	-
Mental Health Research Grants		93.242	08FMH080533A	19,071	-
Total CFDA 93.242				<u>23,293</u>	

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Substance Abuse and Mental Health		93.243	0CH9SM57869A	\$ 72,006	\$ -
Nurse Faculty Loan Program		93.264	NFLP600115-01	14,772	-
Research Awards for Research Training		93.272	1 F31 AA17045-01	23,519	-
Drug Abuse and Addiction Research Programs		93.279	08FDA023283A	31,821	-
Mental Health Research		93.281	5 K01 MH068214-06	88,632	-
Mental Health National Research		93.282	08TMH070321A	168,577	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		83	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		1,251	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		25,587	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		7,027	-
Centers for Disease Control and Prevention	Region III Behavioral Services	93.283		5,646	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		7,691	-
Centers for Disease Control and Prevention	Region III Behavioral Services	93.283		2,387	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283		3,335	-
Centers for Disease Control and Prevention	Childrens Mercy Hospital Kansas City	93.283	06-0012	40,208	-
Centers for Disease Control and Prevention		93.283	1 U14 WC000120-01	41,752	-
Centers for Disease Control and Prevention	APTR	93.283	TS-1352	186,952	-
Centers for Disease Control and Prevention	Association of Public Health Laboratories	93.283	U60-CCU303-16	13,462	-
Centers for Disease Control and Prevention	Nebr. Dept. of Health and Human Services	93.283	U90/CCU716975-07p/t	370,718	-
Centers for Disease Control and Prevention	Nebr. Dept of Health and Human Services	93.283	20480178	24,100	-
Total CFDA 93.283				730,199	
Professional Nurse Trainee		93.358	A10HP00056-07	2,592	-
Professional Nurse Trainee		93.358	A10HP00056GO	76,967	-
Total CFDA 93.358				79,559	
Nurse Training Improvement		93.359	1 D11 HP08312-01-00	197,824	-
Nurse Training Improvement		93.359	5 D11 HP 031117-03	11,019	-
Total CFDA 93.359				208,843	
Nursing Research		93.361	5 F31 NR08969-03	20,835	-
Research Infrastructure		93.389	08RRR024267A	150,163	127,128
Research Infrastructure		93.389	5 R25 RR022707-03	253,165	51,875
Total CFDA 93.389				403,328	
Cancer Research Manpower		93.398	5 T32 CA09476-18	312,160	-
Child Support Enforcement	Nebr. Dept of Health and Human Services	93.564		6,040	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NESCIP	207,162	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NESCIT	147,410	-
Total CFDA 93.586				354,572	
Job Opportunities for Low Income Individual	Lincoln Action Program	93.593		7,548	-
Child Care Development Programs	Nebr. Dept. of Health and Human Services	93.596		20,173	-
Development Disabilities Support	Nebr. Dept. of Health and Human Services	93.630	DD-08-14	7,742	-
Administration on Development Disabilities		93.632	90DD0533-05	450	-
Administration on Development Disabilities		93.632	90DD060101	496,355	-
Total CFDA 93.632				496,805	
Social Services Research and Demonstration	Iowa State University	93.647	404-24-07	49,960	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		63,667	-
Social Services Block Grant	Nebr Dept of Health & Human Services	93.667		50,790	-
Medical Assistance Program	Nebr. Dept. of Health and Human Services	93.778	11-P-92578/7-01	69,702	-

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

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Centers for Medicare and Medicaid Services	Nebraska Department of Insurance	93.779		\$ 14,063	\$ -
Centers for Medicare and Medicaid Services	Nebr. Dept of Health and Human Services	93.779		94,725	-
Centers for Medicare and Medicaid Services	Nebr. Dept. of Health and Human Services	93.779	11-P-92081/7-01	139,750	-
Centers for Medicare and Medicaid Services	Nebr. Dept. of Health and Human Services	93.779	11-P-92578/7-01	44,091	6,665
Total CFDA 93.779				292,629	
Basic Core Area Health Education Centers		93.824	2 U76 HP00592C0	1,598,233	1,275,530
Kidney Diseases Urology and Hematology	Childrens Hospital Los Angeles	93.849	8018-TGF004134-01	540	-
Clinical Research		93.853	1F31NS062659-01	5,217	-
Clinical Research		93.853	5 T32 NS007488-05	97,908	-
Total CFDA 93.853				103,125	
Pharmacological Sciences		93.859	5 R25 GM074089-03	163,467	27,787
Pharmacological Sciences		93.859	5 R25 GM074089-04	20,952	-
Total CFDA 93.859				184,419	
Research for Mothers and Children		93.865	08FHD058478A	9,699	-
Medical Library Assistance	University of Utah	93.879	N01-LM-6-3504	103,808	-
Training in Primary Care Medicine and Dentistry		93.884	D59HP08640A0	469,617	-
National Bioterrorism Hospital Preparedness	Oklahoma Department of Health	93.889		68,048	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 548 93007	70,343	8,959
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	U3REP070035-01	48,431	3,545
Total CFDA 93.889				186,822	
Rural Health Services Outreach	Good Neighbor Community Health	93.912	D04RH06948	36,124	-
State Rural Health	Nebr. Dept of Health and Human Services	93.913		2,128	-
State Rural Health	Nebr. Dept. of Health and Human Services	93.913	22517-04	287	-
State Rural Health	Nebr. Dept. of Health and Human Services	93.913	N/A	10,000	-
State Rural Health	Nebr. Dept of Health and Human Services	93.913	2575204	2,500	-
Total CFDA 93.913				14,915	
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		1,941,285	-
HIV Care Formula Grants	Nebr. Dept. of Health and Human Services	93.917		402,094	-
Total CFDA 93.917				2,343,379	
HIV Planning Grants		93.918	1 P06 HA07631-01-00	24,957	-
HIV Planning Grants		93.918	H76HA00529CO	601,583	-
Total CFDA 93.918				626,540	
HIV AIDS Dental Program	Nebr. Dept. of Health and Human Services	93.924	UNMC Dental/FY08	9,000	-
Healthy Start Initiative	Charles Drew Health Center	93.926		50,000	-
HIV Prevention Activities	Nebr Dept Health & Human Services	93.940		1,340	-
HIV Prevention Activities	Nebr. Dept of Health and Human Services	93.940		684	-
Total CFDA 93.940				2,024	
Epidemiological Research Studies	Nebr. Dept of Health and Human Services	93.943		1,500	-
Epidemiological Research Studies	Nebr. Dept of Health and Human Services	93.943		3,997	-
Epidemiological Research Studies	Nebr Dept Health & Human Services	93.943		490	-
Epidemiological Research Studies	Nebr. Dept of Health and Human Services	93.943		1,996	-
Total CFDA 93.943				7,983	
Mother and Infant Health		93.946	U65 CCU724969-02	135,127	-
Mother and Infant Health		93.946	U65 DP724969-03	507,694	-
Total CFDA 93.946				642,821	
Substance Abuse Treatment and Prevention	Region III Behavioral Services	93.959		936	-
Geriatric Education Centers		93.969	5 D31 HP08840-02-00	327,667	4,968
State Based Diabetes Control Programs	Nebr. Dept. of Health and Human Services	93.988		1,100	-

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

**SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2008**

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		\$ 996	\$ -
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		200	-
Total CFDA 93.991				1,196	
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		249,339	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		8,864	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		9,468	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		40,125	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		84,912	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		87,286	-
Maternal and Child Health Services	Hope Medical Outreach	93.994	MCH-03-40A	8,453	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	MCH-08-08	124,058	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994	7261	98,706	-
Total CFDA 93.994				711,211	
Bioterrorism Training	Nebr. Dept. of Health and Human Services	93.996	BT 47793006	18,378	-
93 Agency Total				17,303,376	
<b>94 Corporation for National Service</b>					
Corporation for National Service	National 4H Council	94.005		176	-
Corporation for National Service		94.005	03LHHNE0001	54,007	35,688
Corporation for National Service		94.005	06LHHNE001	398,445	241,636
Corporation for National Service	Community Campus Partnership of Health	94.005	HDSLCL-NE07	11,971	2,973
Total CFDA 94.005				464,599	
Americorps	Council of the Great City Schools	94.006		3,643	-
Americorps	Americorps	94.006	03AFHNE001008	14,334	-
Americorps	Americorps	94.006	NSC-07/08-AC-004	143,900	-
Total CFDA 94.006				161,877	
National Service Planning and Program Develop	Nebr. Voluneer Service Commission	94.007	03ESHNE0010001	342	-
94 Agency Total				626,818	
<b>97 Department of Homeland Security:</b>					
HSEC Disaster Grants	Nebraska Emergency Management Agency	97.036		1,501	-
Assistance to Firefighters		97.044	EMW-2005-FP-01255	5,858	-
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2005-GE-T5-0020	35,208	-
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2006-GE-T6-0016	162,448	77,795
97 Agency Total				197,656	
Total Other				205,015	
Total Expenditures of Federal Awards				50,093,924	
				\$ 289,396,917	

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

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

**NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2008**

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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, 2008. For the purpose of the Schedule, federal awards have been classified into two types:

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

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

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

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

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

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

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

**NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2008**

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**B. STUDENT FINANCIAL AID LOAN PROGRAMS**

The University administers the following federally funded student loan programs:

	<b>CFDA Number</b>	<b>Outstanding Balances at June 30, 2008</b>	<b>Disbursements for the Year Ended June 30, 2008</b>
Federal Perkins Loan Program	84.038	\$ 32,031,659	\$ 5,638,994
Nursing Student Loan Program	93.364	434,223	61,600
Health Profession Student Loan Program	93.342	5,310,058	821,233

The University of Nebraska Medical Center, University of Nebraska at Omaha, and University of Nebraska at Kearney also participate in the Federal Family Education Loan Program (including Federal Stafford and PLUS loans). The dollar amounts are not listed in the Schedule as the University is not the recipient of the funds. Such programs are considered as a component of the student financial aid major program. Loan disbursements under such programs for the year ended June 30, 2008 totaled \$93,952,825. The University of Nebraska-Lincoln (UNL) participates as a school as lender under the Federal Family Education Loan Program. Loan disbursements under this program for the year ended June 30, 2008 totaled \$16,028,245, and is not included in the Schedule. UNL also participates in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As UNL receives these funds directly, the amount (\$67,804,601) is included in the Schedule.



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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### **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited the financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the year ended June 30, 2008, which collectively comprise the University's basic financial statements as listed in the table of contents, and have issued our report thereon dated December 9, 2008. Our report was modified to include a reference to reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of University of Nebraska Foundation (the Foundation), the discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture; as described in our report on the University's financial statements. The financial statements of these entities were not audited in accordance with *Government Auditing Standards*.

#### 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 control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the University's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the University's financial statements that is more than inconsequential will not be prevented or detected by the University's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the University's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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.


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 noted certain matters that we reported to the management of the University in a separate letter.

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

Lincoln, Nebraska  
December 9, 2008

  
Don Dunlap, CPA  
Assistant Deputy Auditor



## NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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State Auditor

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### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

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

#### ***Compliance***

We have audited the compliance of the University of Nebraska (the University) (a component unit of the State of Nebraska) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008, except for the requirements discussed in the second paragraph of this report. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We did not audit the University's compliance with the requirements governing Reporting and Special Tests and Provisions 1 through 10 in accordance with the requirements of the Federal Family Education Loan program as described in Section 84.032L of the Compliance Supplement (school as lender). Those requirements govern functions performed by Nelnet, Inc. Since we did not apply auditing procedures to satisfy ourselves as to compliance with those requirements, the scope of work was not sufficient to enable us to express, and we do not express, an opinion on compliance with those requirements. Nelnet, Inc.'s compliance with the requirements governing the functions that it performs for the University was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* for the year ended December 31, 2007. Our report does not include the results of the other accountants' examination of Nelnet, Inc.'s compliance with such requirements.

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 requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2008.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs, as described in items 08-01 Student Financial Aid Cluster, Special Tests and Provisions; 08-02 Federal Perkins Loans, Special Tests and Provisions; 08-03 Federal Perkins Loans, Special Tests and Provisions; and 08-04 Federal Supplemental Education Opportunity Grant and Federal Pell Grant, Cash Management.

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

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

Requirements governing Reporting and Special Tests and Provisions 1 through 10 in the Federal Family Education Loan program as described in Section 84.032L of the Compliance Supplement (school as lender) are performed by Nelnet, Inc. Internal control over compliance related to such functions was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Compliance Audits (Attestation Engagements) for Lenders and Lender Servicers Participating in the Federal Family Education Loan Program* for the year ended December 31, 2007. Therefore, the scope of our work did not extend to internal control maintained at Nelnet, Inc. Our report does not include the results of the other accountants' examination of Nelnet, Inc.'s internal control over compliance related to such functions.

Compliance with Federal Perkins Loan program requirements governing reporting and program performance (due diligence and loan repayment) are the shared responsibility of the University, Campus Partners, and Affiliated Computer Services, Inc. (ACS) service organizations. Internal control over compliance relating to such functions was reported on by other accountants in accordance with the Department of Education's Audit Guide, *Audits of Federal Student*

*Financial Assistance Programs at Participating Institutions and Institution Servicers.* Copies of the service organizations accountants' reports have been furnished to us. However, the scope of our work did not extend to internal control maintained at Campus Partners and ACS.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program 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 by the entity's internal control.


A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a Federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the entity's internal control that might be 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.

The University's response 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 response and, accordingly, we express no opinion on it.

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.

Lincoln, Nebraska  
December 22, 2008

  
Don Dunlap, CPA  
Assistant Deputy Auditor

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2008**

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

- a) Type of report issued as it related to the University of Nebraska (the University's) basic financial statements: Unqualified.
- b) No significant deficiencies in internal control were disclosed by the audit of the financial statements.
- c) The audit disclosed no instances of noncompliance, which is material to the University's basic financial statements.
- d) No significant deficiencies in internal control over major programs were disclosed by the audit.
- 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 following table shows programs that are considered to be major programs:

CFDA #	10.500	Cooperative Extension Service Grant
CFDA #	84.007, 84.032, 84.033, 84.038, 84.063, 84.268, 84.375, 84.376, 93.342, and 93.364	Student Financial Assistance Programs -SFA Cluster (including CFDA 84.032 FFEL – Lenders)

- 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.

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

None

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2008**

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

**University of Nebraska**

**Finding #08-01**

**Program:** CFDA 84.007 – Federal Supplemental Educational Opportunity Grants (FSEOG), CFDA 84.032 – Federal Family Education Loans (FFEL), CFDA 84.038 – Federal Perkins Loans, CFDA 84.063 – Federal Pell Grant Program (PELL), CFDA 84.375 – Academic Competitiveness Grant (ACG), CFDA 84.376 – National Science and Mathematics Access to Retain Talent Grant (National SMART Grant) – Special Tests and Provisions

**Grant Number & Year:** #P063P0717810, FFY 2007 & FFY 2008; #P007A0724800, FFY 2007 & FFY 2008

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

**Criteria:** Title 34 C.F.R. § 668.22(e)(ii)(2) (July 1, 2007) states, “The percentage of title IV grant or loan assistance that has been earned by the student is (i) Equal to the percentage of the payment period or period of enrollment that the student completed (as determined in accordance with paragraph (f) of this section) as of the student’s withdrawal date if this date occurs on or before (A) completion of 60 percent of the payment period or period of enrollment for a program that is measured in credit hours...”

Good internal control requires a second individual review the Return to Title IV calculations prior to the refunds being processed. Good internal control also requires this review be documented.

**Condition:** We tested a total of 16 students and noted 1 of 5 students tested at UNO was not calculated correctly for the Return to Title IV funds.

**Questioned Costs:** \$12,131

**Context:** We noted a student withdrew on October 31, 2007. UNO indicated no calculation had been performed for the return of Title IV funds since the student completed more than 60% of the term. Auditors calculated 112 days in the term and October 31<sup>st</sup> was the 66<sup>th</sup> day (58.9% of the term). UNO calculated the number of days in the term as 106. UNO determined a total of 72 students which were miscalculated for the Fall 2007 term. Of the 72 students, 13 were incorrectly considered to have completed more than 60% of the term. Title IV funds were shorted \$12,131 in returned funds.

**Cause:** The number of days in the semester were not calculated correctly.

**Effect:** The University is not in compliance with Federal regulations. There is an increased risk of errors or irregularities to occur and go undetected.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2008**

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**Recommendation:** We recommend the University implement procedures to ensure all return to Title IV calculations are performed correctly and are in accordance with Federal regulations. We also recommend a second individual review of all Return to Title IV calculations prior to processing the refund payment.

**Management Response:** The University has reviewed the finding and has no issues with the finding as it is stated. The University did correct the fall 2007 Return of Title IV Calculation before the end of fiscal year 2007-08 and remit the proper amount to the Department of Education.

**Corrective Action Plan:** UNO has examined its Return of Title IV Calculation procedures. The calculation review procedure has been expanded to include a second review of the calculation of the total number of days in the refund period. In addition, the procedures have been updated to require all calculations be reviewed by a second person with the reviewer initialing each calculation worksheet before funds are returned to the Department of Education.

**Contact:** Randy Sell

**Anticipated Completion Date:** Completed for the fall 2008 semester.

**Finding #08-02**

**Program:** CFDA 84.038 – Federal Perkins Loans (FPL) – Special Tests and Provisions

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

**Criteria:** Title 34 C.F.R. § 674.42(c)(2)(i) (July 1, 2007) states, “The institution shall contact the borrower for the first time 90 days after the commencement of any grace period. The institution shall at this time remind the borrower of his or her responsibility to comply with the terms of the loan and shall send the borrower the following information: (A) The total amount remaining outstanding on the loan account, including principal and interest accruing over the remaining life of the loan. (B) The date and amount of the next required payment.”

Good internal control requires procedures to ensure required disclosures are provided to the borrower in a timely manner.

**Condition:** We tested a total of 50 students with defaulted loans and a total of 35 students with loans entering repayment. We noted 6 of 27 students tested at UNL were not provided the total amount remaining outstanding on the loan account, including the interest accruing over the remaining life of the loan, as required 90 days after the commencement of any grace period.

**Questioned Costs:** None

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

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**Context:** We noted 2 of 15 students tested for entering repayment status and 4 of 12 students tested in default status at UNL did not receive all information required to be communicated. The six students were underclassmen, who were enrolled and completed the Spring term, but did not return for the Fall term. Upon taking the Fall student census and determining the students had not returned, UNL reported the students' separation date as the last day of the Spring term to their third-party loan servicer. The Fall student census and notification to the third-party loan servicer was more than 90 days after the last day of the Spring term, therefore the third-party loan servicer did not send the required 90 day communication to these students. UNL did not provide the required disclosures in a separate notice nor contact the third-party loan servicer to have the required 90 communications sent after the fact. The first time the students were contacted by the University's third-party loan servicer was 150 days after the commencement of the grace period and information communicated included the date and amount of the first required payment per Title 34 C.F.R. § 674.42(c)(2)(ii), as well as the total principal outstanding, but not the total amount remaining outstanding on the loan account, including the interest accruing over the remaining life of the loan.

**Cause:** The University does not have adequate procedures to ensure the required disclosures are provided to the borrower in a timely manner.

**Effect:** The University is not in compliance with Federal regulations.

**Recommendation:** We recommend the University implement procedures to ensure all students with Perkins Loans who are entering repayment status receive all required disclosures in a timely manner. If the University does not become aware within 90 days that students are not returning, procedures should be developed to ensure the required disclosures are sent as soon as possible.

**Management Response:** The University acknowledges a 90 day letter was not mailed since it was not known the students would not return until the beginning of the fall term. However, the third-party loan servicer was notified when the students did not return and the 150 day letter was mailed to them but it did not include the interest accruing over the remaining life of the loan. A 240 day letter was mailed to the students and also a collection notice at the appropriate time.

**Corrective Action Plan:** The University will implement a procedure to order an exit disclosure statement from the third-party loan servicer for each student who does not return in the fall. This statement will be mailed to the students not returning in the fall and will include (a) the total amount remaining outstanding on the loan account, including principal and interest accruing over the remaining life of the loan, and (b) the date and amount of the next required payment.

**Contact:** Robert L. Clark

**Anticipated Completion Date:** Spring 2009 term.

**Finding #08-03**

**Program:** CFDA 84.038– Federal Perkins Loan Program – Special Tests and Provisions

**THE UNIVERSITY OF NEBRASKA**  
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**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
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**Federal Grantor Agency:** U.S. Department of Education

**Criteria:** Title 34 C.F.R. § 674.2(b) (July 1, 2007) states, “Initial grace period: That period which immediately follows a period of enrollment and immediately precedes the date of the first required repayment on a loan. This period is generally nine months for Federal Perkins loans...”

Title 34 C.F.R. § 674.31(b)(2) (July 1, 2007) states, “...the repayment period...begins 9 months after the borrower ceases to be at least a half-time regular student at an institution of higher education...”  
Good internal control requires procedures to ensure service providers are promptly and accurately notified of separation dates.

**Condition:** We tested a total of 35 students with loans entering repayment and noted 2 of 15 students tested at UNL with Perkins loans entering repayment were not converted to repayment status in a timely manner.

**Questioned Costs:** None

**Context:** We noted two students at UNL that were enrolled in the Spring 2007 term, but not enrolled for the Fall 2007 term. Campus Partners recorded the separation dates for both students as April 2, 2008, eleven months after the actual separation date. Both students were granted a deferment based on the incorrect separation date.

**Cause:** The University did not provide timely, accurate information to service provider.

**Effect:** Borrowers may be eligible for loan deferments or cancellations under certain circumstances; however, when separation dates are not reported correctly there is an increased risk of loans not being repaid timely.

**Recommendation:** We recommend the University develop procedures to ensure Campus Partners is provided accurate separation dates for all students to ensure they enter repayment status in a timely manner.

**Management Response:** The University agrees the two students were granted a deferment based on incorrect separation dates, however the University did timely report correct separation dates to the National Student Clearing House and in a list to Campus Partners for the two students but this information was not recorded in Campus Partners data base.

**Corrective Action Plan:** The University will verify information reported to the National Student Clearing House is recorded by Campus Partners to ensure students enter repayment status in a timely manner.

**Contact:** Kay S. Dinkelman

**Anticipated Completion Date:** Fall 2008 semester.

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(A Component Unit of the State of Nebraska)

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**Finding #08-04**

**Program:** CFDA 84.007 – Federal Supplemental Educational Opportunity Grants (FSEOG), CFDA 84.063 – Federal Pell Grant Program (PELL) – Cash Management

**Grant Number & Year:** #P007A0824780, FFY 2007 & FFY 2008; #P063P0828690, FFY 2007 & FFY 2008

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

**Criteria:** Title 34 C.F.R. § 668.162(b)(3) (July 1, 2007) gives guidance regarding the advance payment method and states, “The institution must disburse the funds requested as soon as administratively feasible but no later than three business days following the date the institution received those funds.

**Condition:** Title IV funds were disbursed later than three business days following the date the institution received the funds.

**Questioned Costs:** None

**Context:** We noted \$183,224 of Title IV funds at UNMC were disbursed later than three business days following the date the institution received the funds. In the Fall, the funds were drawn down August 13<sup>th</sup> and were disbursed on August 27<sup>th</sup> or 10 business days. In the Spring, funds were drawn January 7<sup>th</sup> and were disbursed on January 14<sup>th</sup>, or 5 business days.

**Cause:** UNMC has students that attend classes at the UNL campus. The funds were disbursed in advance to allow adequate time to get the checks distributed to the students at the UNL campus.

**Effect:** The University is not in compliance with Federal regulations.

**Recommendation:** We recommend the University develop procedures to ensure the payment of funds are disbursed within three business day following the date they receive those funds.

**Management Response:** The University agrees Title IV funds should be disbursed within three days of the University’s receipt of the funds.

**Corrective Action Plan:** UNMC will draw Title IV funds three days prior to the beginning of an academic session.

**Contact:** Judith D. Walker

**Anticipated Completion Date:** Fall 2008 session