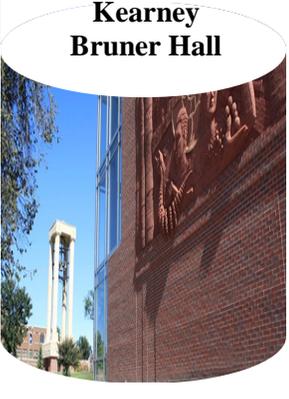
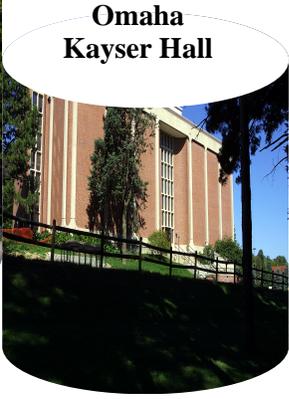
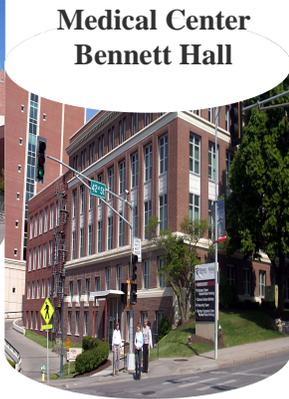
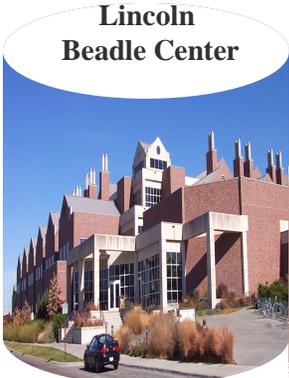




2012

University of Nebraska Comprehensive Annual Financial Report

For the Year Ended June 30, 2012
(A Component Unit of the State of Nebraska)



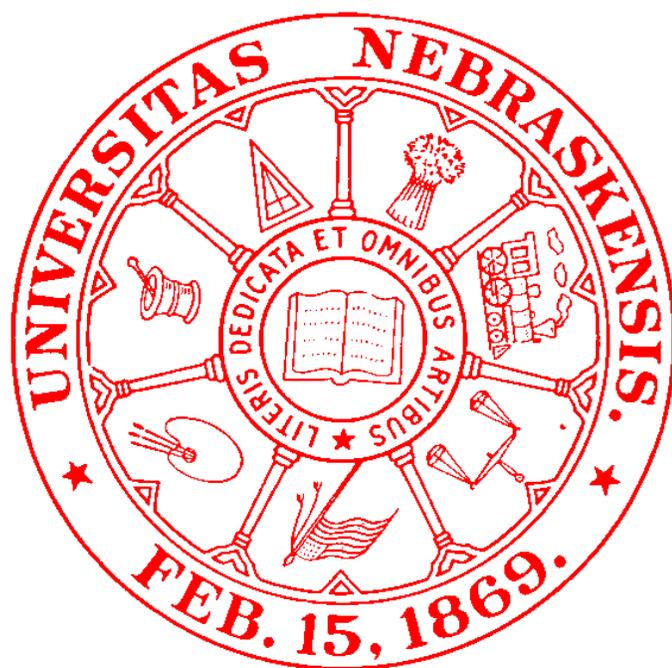
THE UNIVERSITY OF NEBRASKA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2012

(A Component Unit of the State of Nebraska)

Office of the Vice President for Business and Finance



THE UNIVERSITY OF NEBRASKA

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012

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INTRODUCTION

UNL Love Library



UNMC Specialty Services Pavilion



UNO Eppley Administration Building



UNK Jennie M Conrad Hall

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December 28, 2012

James B. Milliken, President
Members of the Board of Regents
University of Nebraska

Dear President Milliken and Board Members:

We enclose for your review and use the Comprehensive Annual Financial Report for the University of Nebraska as of and for the fiscal year ended June 30, 2012.

Management assumes full responsibility for the completeness and reliability of all of the information presented in this report, based upon a comprehensive internal control framework that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free from any material misstatements.

The University of Nebraska's financial statements for the year ended June 30, 2012 have been audited by the Auditor of Public Accounts, who has, based on their audit and the reports of other auditors, issued an unqualified opinion on those financial statements. The independent auditors' report is presented in the financial section of this document.

Management's discussion and analysis (MDA) immediately follows the auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. The MDA is designed to complement this letter and should be read in conjunction with it.

Profile of the University

History. The University of Nebraska was founded on February 15, 1869, less than two years after Nebraska became the nation's 37th state. The original goal of this new land-grant university was, "To afford the inhabitants of this state with the means of acquiring a thorough knowledge of the various branches of literature, science, and the arts." This goal has stood the test of time, inspiring the University's dedication to the education of students, research in a broad range of disciplines, and service to the state's citizens.

The University of Nebraska is the state's only public university. In 1903 it became the first institution west of the Mississippi River to offer graduate education. Founded in Lincoln, the University included a medical center in Omaha beginning in 1902.

The University was reorganized under a 1968 act of the Nebraska Legislature. The legislation provided for the addition of the University of Nebraska at Omaha (formerly the municipal University of Omaha)

and designated the University of Nebraska-Lincoln and the University of Nebraska Medical Center as separate campuses. In 1991, the University of Nebraska at Kearney (formerly Kearney State College) became a campus of the university. In addition to the four campuses, the University also includes many research, extension, and service facilities statewide.

Governance. The University of Nebraska system operates under a single president and Board of Regents. The members of the Board are elected by district on six year terms. The Board exercises the final authority in government of the University within the limits of the Constitution, the laws of the State of Nebraska, and the laws of the United States. The Board delegates to the President of the University, and through him to the appropriate administrative officers, general authority and responsibility to carry out the policies and directions of the Board.

The President, in concert with the Board, appoints Chancellors for each of the four campuses of the University. The Chancellors, in turn, are responsible for the operation of each of their respective campuses within the policies, procedures and operational guidelines established by the Board and the President.

The Campuses of the University of Nebraska. In addition to being a strong economic driver for the State of Nebraska, the University and its four campuses provide a diversity of educational, research, and outreach opportunities to students, faculty and citizens of the State of Nebraska;

University of Nebraska at Kearney: The University of Nebraska at Kearney (UNK) is Nebraska's public, residential university that is distinguished by a commitment to excellence in undergraduate education. A mid-sized, comprehensive university, it is especially noted for small classes, a scholarly faculty devoted to teaching students first, and an enviable location in a thriving regional population center. Personalized attention for students is a hallmark of education at UNK.

University of Nebraska-Lincoln: Founded in 1869, the Lincoln campus of the University of Nebraska (UNL) is the state's land-grant university. Through its three primary missions of learning, discovery and engagement, the University of Nebraska is the state's intellectual center and has been recognized by the Legislature as the primary research and doctoral-degree granting institution in the state. Today, it is one of the top 50 American universities in the number of doctoral degrees granted annually. It is of national and international influence, with students from every state and more than 100 nations.

University of Nebraska Medical Center: The University of Nebraska Medical Center (UNMC) is the only public academic health science center in Nebraska. Its mission is to improve the health of Nebraskans through premier educational programs, innovative research, the highest quality patient care and outreach to underserved populations. Its success in this endeavor is marked by the fact that nearly half of Nebraska's physicians, dental professionals, pharmacists, bachelor-prepared nurses and allied health professionals have graduated from UNMC. The vision and strategic plan for UNMC: to become a world renowned health sciences center and system, repositioning the Medical Center from a regional to a national center of excellence in the 21st century.

University of Nebraska at Omaha: The University of Nebraska at Omaha (UNO) is located in the heart of Nebraska's largest city and serves as the state's metropolitan university. UNO offers nearly 200 programs of study in a learning environment that features a small-school atmosphere within Nebraska's largest city. UNO has enjoyed many recent successes in its move to becoming a metropolitan university of high

distinction. Among these major landmarks is the Peter Kiewit Institute for Information Science, Technology and Engineering education which presents a new dynamic in how business and academia partner with each other to achieve common goals. This and the addition of residential units are among the factors leading to strong growth in numbers of students at UNO.

The University of Nebraska Foundation. The University of Nebraska Foundation is a strong supporter of the University in its drive to excellence. The Foundation continues to experience fundraising successes for the support of academics, research, and facilities. The University received over \$123 million from the Foundation during 2012 for the funding of scholarships, professorships, and capital projects.

The financial statements include the discrete presentations of the Foundation's statements. Governmental Accounting Standards Board (GASB) Statement 39, *Determining Whether Certain Organizations Are Component Units*, requires that financial reporting for a component unit that raises and holds funds for the direct benefit of the University be included in its financial statements.

The Nebraska Economy

The state-wide presence and mission of the University closely ties its well-being with that of the state economy. The economy of Nebraska is broad-based with one-third of non-farm jobs being in the services sector of the economy. Behind the services sector, another third is accounted for by the combination of manufacturing, retail and financial sectors. Omnipresent is performance of the agricultural economy. The combination of this broad economic base and the underpinning of agriculture have tended to buffer Nebraska from some of the national economic woes.

The State of Nebraska has historically been conservative in its financial management. In fact, the State has projected a \$384 million balance in its "rainy day" fund at the end of fiscal 2013. The State is required to achieve a balanced budget, is prohibited from borrowing, and has no outstanding indebtedness.

The State Forecasting Board's projections show a positive economic outlook. In its October 2012 meeting, the Forecasting Board increased projected revenues by \$57.9 million for the fiscal year ending June 30, 2013 with most of the increase coming from individual income tax receipts. The Board projected revenues for the next biennium at \$3.9 billion for fiscal 2012-14 and \$4.1 billion for 2014-15 based on a 4.5% growth rate for each fiscal year. Driven by a strong agricultural economy and low unemployment, (3.52% versus a national benchmark of 7.5%), Nebraska's median household income grew by 1.1% in calendar 2011. These factors point to continued growth in Nebraska's economy.

We are optimistic that University officials, residents of Nebraska, and State leadership will increasingly work together with a common vision to the future. This collaboration yields a growing, vibrant University while providing a high quality, affordable education to its citizens. This is fundamental, even vital, to the long-term well-being of the Nebraska economy. The University is, and remains, an important statewide asset and a primary determinant of whether the State and its citizens will to continue to progress and prosper.

Planning and Initiatives

The performance of the economy has put an even greater emphasis on planning and strategic initiatives. The foresight of the President and the Board in adopting a strategic framework several years back and the advantage of focusing our efforts based on that guidance is invaluable. Unrestricted resources as a percent of operating expenses is 35% at June 30, 2012, which compares favorably to industry

benchmarks. We will continue to attempt to preserve a prudent level of reserves so as to provide an operating environment that is comparatively stable and predictable.

Our capital facilities planning and initiatives continue to serve us well. The University's new capital projects and deferred maintenance initiatives (the latter started in 1998 and is continuing) saw \$26 million of construction and construction-related expenditures in fiscal 2012. We will continue to prioritize projects to invest selectively in those having the highest impact on our campuses.

Our debt strategy, although perhaps unexciting to some, allows us to be less subject to the uncertainties of the market and sleep well in this volatile environment. The increasing footprint of the Federal government in the debt markets adds even more unknowns. We will continue to our strategy to avoid the emotion-driven capital markets by being a fixed-rate borrower, in projects that provide good coverage, and with level amortization versus pushing increasing debt payments into the future.

In October of 2009, the University of Nebraska Foundation publicly announced a campaign to raise \$1.2 billion to enhance student support, faculty support and research in areas of critical importance to the university, the state and the world. While the \$1.2 billion mark was surpassed during 2012, the campaign continues to gather private support for priorities in need of funding, including the Healthier Nebraska efforts at UNK, UNL and UNMC, Innovation Campus and College of Business Administration at UNL, sports and recreation facilities at UNO and other campus priorities. Details of the campaign and the university priorities it supports can be found at <http://campaignfornebraska.org>.

We combine the financial prudence with initiatives to make the University of Nebraska one of the leading public higher education institutions in the country, appealing to both outstanding students and faculty. Goals for the University include working very hard to offset flat demographics in the State by funding national and international efforts in recruitment, including targeted partnership initiatives well underway in China and India.

Accessibility is also a high level initiative of the University. There is nothing that will provide greater long-term benefit to the State and the nation than an educated citizenry. We will continue in our efforts to make an affordable education available to all and buttress this effort by reaching down into the P-12 ranks to assist in college preparedness.

Research will continue to be a priority. Funded research remained strong in 2012 with \$284 million spent on research projects. The effort will become even more keenly focused in the future, with food, water and fuels being among the undertakings receiving increasing focus.

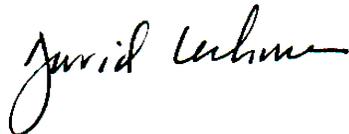
Awards and Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the University of Nebraska for its comprehensive annual financial report for the fiscal year ended June 30, 2011. The University has been awarded the Certificate for twenty of the last twenty-one years. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

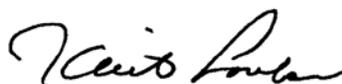
A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation of this report would not have been possible without the efficient and dedicated service of the staff of the Vice President for Business and Finance and campus business and finance personnel. We would like to express our appreciation to all members of those departments who assisted and contributed to preparation of this report. Credit also must be given to President Milliken and the Board of Regents for their active support for maintaining the highest standards of professionalism in the management of the University of Nebraska's finances.

Respectfully submitted,



David E. Lechner
Vice President for Business and Finance



Keith L. Lauber
Director of University Accounting

The Board of Regents of the University of Nebraska



Jim McClurg, Chair
District 5



Timothy F. Clare, Lincoln
District 1



Howard L. Hawks, Omaha
District 2



Chuck Hassebrook, Lyons
District 3



Bob Whitehouse, Omaha
District 4



Kent A. Schroeder, Kearney
District 6



Bob Phares, North Platte
District 7



Randolph M. Ferlic, Omaha
District 8

Student Regents



Eric Kamler, UNL



Faisal Ahmed, UNMC



Cameron Deter, UNK



Devin Bertelsen, UNO

**THE UNIVERSITY OF NEBRASKA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
Principal University Business Officials**

University of Nebraska Officers

James B. Milliken, President
Linda R. Pratt, Executive Vice President and Provost
David E. Lechner, Vice President for Business and Finance
Joel D. Pedersen, Vice President and General Counsel
Carmen Maurer, Corporation Secretary and Vice President and General Counsel
Sharon Stephan, Vice President for University Affairs
Keith L. Lauber, Director of University Accounting

University of Nebraska-Lincoln Administration

Harvey Perlman, Chancellor
Christine Jackson, Vice Chancellor for Business and Finance
Mary LaGrange, Controller

University of Nebraska Medical Center Administration

Harold M. Maurer, Chancellor
Donald S. Leuenberger, Vice Chancellor for Business and Finance
Carol Kirchner, Controller

University of Nebraska at Omaha Administration

John Christensen, Chancellor
William E. Conley, Vice Chancellor for Business and Finance
Joseph L. Huebner, Assistant Vice Chancellor and Director of Finance

University of Nebraska at Kearney Administration

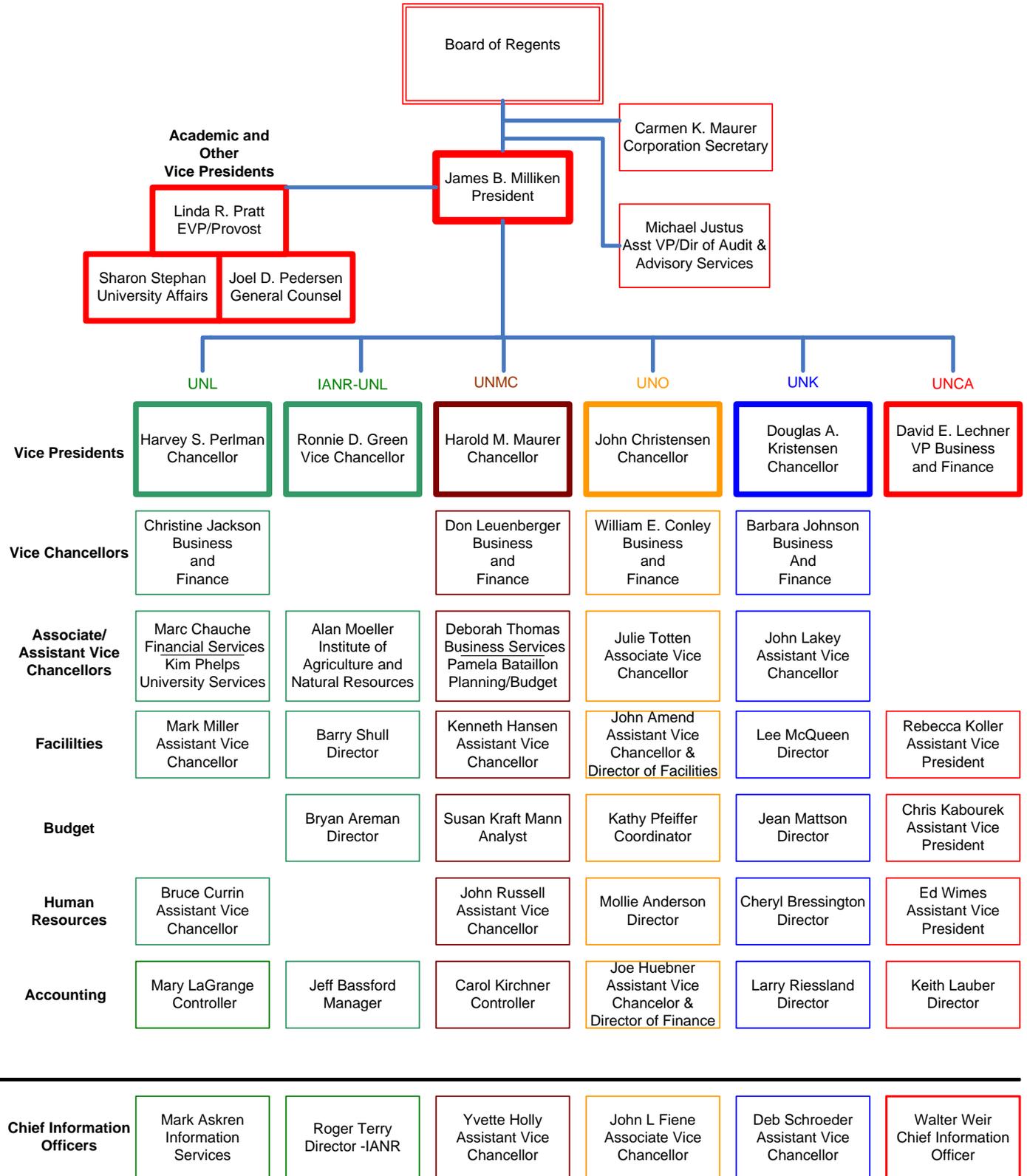
Douglas Kristensen, Chancellor
Barbara Johnson, Vice Chancellor for Business and Finance
Larry Riessland, Director of Finance

University of Nebraska Facilities Corporation

Timothy F. Clare, President
Bob Phares, Vice President
David E. Lechner, Secretary-Treasurer

University of Nebraska Administration

Business Affairs Organizational Chart



Certificate of Achievement for Excellence in Financial Reporting

Presented to

University of Nebraska

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Christopher P. Morrell
President

Jeffrey L. Esser
Executive Director

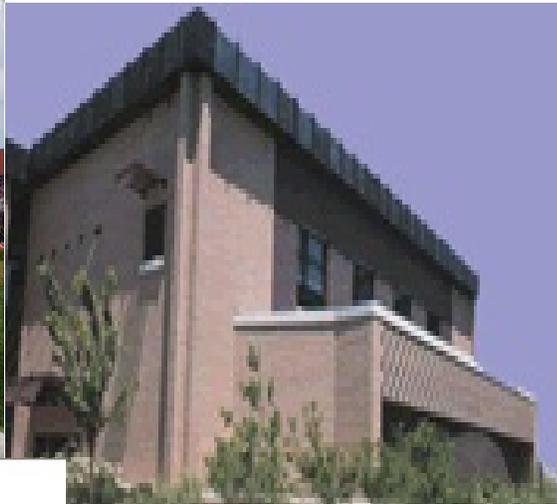
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FINANCIALS

UNL Van Brunt Visitors Center



UNMC Cruzana Center for Dental Research



UNO Welcome Center



UNK Calvin T Ryan Library

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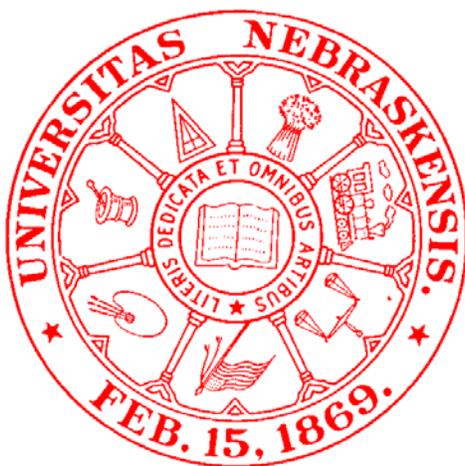
THE UNIVERSITY OF NEBRASKA

The University of Nebraska seeks to be the best public university in America as measured by its impact on the people of its state. We serve Nebraska by providing our citizens with access to high quality education, by conducting research that improves the quality of life of people across the state and around the world, and by offering a wide range of programs that foster entrepreneurship, encourage business growth, improve agricultural productivity, deliver quality health care and help young people build leadership skills for the future.

The University of Nebraska is the state's only public university and in 1903 became the first institution west of the Mississippi to offer graduate education. It included a medical center beginning in 1902.

The University of Nebraska became a multi-campus university in 1968 when the original campus was designated the University of Nebraska-Lincoln, and the University of Nebraska Medical Center and the University of Nebraska at Omaha (formerly a municipal institution) were designated by the state legislature as separate campuses. The University of Nebraska at Kearney (formerly a state college) was added in 1991.

Today's University of Nebraska stands proudly in the company of America's great public universities, with an outstanding faculty and staff of about 15,000 serving more than 50,000 students and 1.8 million Nebraskans. The university's momentum is apparent, with ambitious goals for enrollment growth, record high ACT scores for incoming freshmen on all campuses, continued success in competitive funding for research, and tremendous levels of private support.





NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

INDEPENDENT AUDITORS' REPORT

Board of Regents of the University of Nebraska
Lincoln, Nebraska

We have audited the accompanying financial statements of the business-type activities, and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska), as of and for the years ended June 30, 2012 and 2011, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technology Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture. The Blended Component Units and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture represent 24 percent, 74 percent, 5 percent, and 21 percent, respectively, of the assets, liabilities, net assets, and revenues of the University. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, along with the Foundation report which appears herein, and our opinion, insofar as it relates to the amounts included for the Foundation, the Blended Component Units, and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, is based on the reports of the other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska as of June 30, 2012 and 2011, and the respective changes in financial position and cash flows thereof for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2012, on our consideration of the University's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, on pages 19 through 31, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the University's basic financial statements. The accompanying introductory and statistical sections on pages 3 through 12 and pages 85 through 102 are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Lincoln, Nebraska
December 14, 2012



Mark Avery, CPA
Audit Manager



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

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

Independent Auditors' Report

The Board of Trustees
 University of Nebraska Foundation:

We have audited the accompanying consolidated statement of financial position of the University of Nebraska Foundation (a Nebraska not-for-profit corporation) (the Foundation) as of June 30, 2012 and 2011, and the related consolidated statements of activities and cash flows for the years then ended. These consolidated financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these consolidated financial statements based on our 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 consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our 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 consolidated financial position of the University of Nebraska Foundation as of June 30, 2012 and 2011, and the changes in their net assets and their cash flows for the years then ended, in conformity with U.S. generally accepted accounting principles.

KPMG LLP

September 28, 2012

KPMG LLP is a Delaware limited liability partnership, the U.S. member firm of KPMG International Cooperative ("KPMG International"), a Swiss entity.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Introduction

This discussion and analysis is designed to provide an overview of the financial position and activities of the University of Nebraska (the University) for the years ended June 30, 2012 and 2011. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

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

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

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Student Enrollment – Headcount

| Campus | Fall Semester of Fiscal Year | | | | |
|--------|------------------------------|--------|--------|--------|--------|
| | 2008 | 2009 | 2010 | 2011 | 2012 |
| UNL | 22,973 | 23,573 | 24,100 | 24,610 | 24,593 |
| UNMC | 3,128 | 3,194 | 3,237 | 3,493 | 3,626 |
| UNO | 14,156 | 14,213 | 14,620 | 14,665 | 14,712 |
| UNK | 6,478 | 6,543 | 6,650 | 6,753 | 7,100 |
| Total | 46,735 | 47,523 | 48,607 | 49,521 | 50,031 |

The fall semester (fiscal 2012) headcount enrollment was 50,031 students on the four campuses. This represents an increase of approximately 500 compared to the fall 2010 (fiscal 2011), a 1% increase for the year. The largest percent change within the underlying demographics is an increase in undergraduate students at UNK (up 5%), while graduate/professional students increased by approximately 1%. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs was 12,267, representing 25% of the student body, an important part of 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 6% and 10%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$7 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$17 million reflecting favorable performance for the general liability and property self-insurance and the employee group health insurance programs. Third, the University's cash reserves increased by \$5 million. This stems from the University's effort to reduce expenditures during the year to conserve State aided resources for the following biennium. Maintenance of a prudent level of reserves is a key to the long-term success of the University.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. At UNO, work began on the Community Engagement Center and the Biomechanics Research facility. Construction of the Nanoscience Center, the Animal Science Complex, and the Nebraska College of Technical Agriculture Education Center and residence hall projects were completed at UNL. An upgrade to the central utilities plant and the Scott Student Plaza and Hope Tower was completed at UNMC while construction began on the Truhlsen Eye Institute and the Eppley Cancer Institute at the campus. At UNK, renovation of the Nebraskan Student Union was finished. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC Series 2009 Bonds.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

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

The University issued two new financings during fiscal 2012 under the Master Trust Indenture (MTI). Both financings were made by the UNL Student Fees and Facilities obligated member of the MTI. The first issuance of \$63,475 financed the construction of two new suite-style residence halls on the UNL campus. The proceeds from second issuance of \$80,180 were used to defease the outstanding bonds of the UNL Student Fees and Facilities Bonds, Series 2002, Series 2003A and Series 2003B.

The University of Nebraska Facilities Corporation called the remaining outstanding Research Tower of Excellence Series 2002 Bonds on February 15, 2012, of \$21,215 at par plus accrued interest.

- **State appropriations.** State non-capital appropriations decreased by 1% in 2012 compared to 2011. The 2012 decrease followed decreases of 1.5%, and 1% in 2011 and 2010, respectively. The Board of Regents approved a tuition increase of 5% for 2012. This increase permitted the Board of Regents to approve a budget to meet salary increases negotiated under certain union contracts and operating expenses and to provide a 2.5% increase in the salary pool for faculty and staff outside the collective bargaining units. The University will continue to work with the State with the hope of increasing investment, which will be deployed by management strategically while at the same time using such funding to keep college affordable. The 5% tuition increase compares to a 6% increase in 2011 and 4% for 2010.
- **Federal Grants and Contracts.** Revenues from Federal grants and contracts decreased by 1.5% in 2012 but which followed healthy increases of 12% and 16% in 2011 and 2010, respectively. Support from Federal grants and contracts remained strong at \$243 million in 2012 compared to \$247 million in 2011 and \$221 million in 2010. Revenues from Federal sources support the research and discovery efforts of the University and provide financial aid to students.
- **Capital grants and gifts.** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$61 million in 2012 compared to \$68 million in 2011, and \$89 million in 2010. Even though capital gifts declined in 2012 and 2011 compared to 2010, the University realized several larger gifts in 2012 to fund capital projects. The largest of the gifts in 2012 was \$35 million from the University of Nebraska Foundation for the UNL Devaney Center, East Stadium, and the Haymarket Park Indoor Practice facility, and at UNO \$6.4 million for the Scott Court residence hall.

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.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Statement of Net Assets. The Statement of Net Assets includes all of the assets and liabilities of the University and its component units on the accrual basis of accounting. The difference between total assets and total liabilities represents the net assets of the University, and is one indicator of its overall current financial condition. Over time, increases or decreases in the University's net assets are indicative of whether its financial health is improving or deteriorating.

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

Capital assets are presented net of accumulated depreciation.

Net assets are divided into three parts:

- Invested in Capital Assets Net of Related Debt. The University's total investment in capital assets less accumulated depreciation and outstanding bond obligations incurred to acquire, construct, or improve those assets.
- Restricted net assets:
 - Expendable: A fund externally restricted by creditors, grantors, or contributors and includes grant and research funds, student loan programs, funds for plant construction, and debt service on bond obligations.
 - Non-expendable: permanent endowments.
- Unrestricted Net Assets. Comprised of the University's investment in the joint venture of the Nebraska Medical Center (NMC) of \$282 million, quasi-endowments of \$40 million, and net assets of the healthcare blended entities of \$68 million, and net assets of the self insurance programs of \$132 million with the balance representing designated departmental balances, encumbrances, and working capital funds.

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

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

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

generate future cash flows, its ability to meet its obligations when they come due, its needs for financing, the reasons for differences between operating income and associated cash receipts, and payments and the effects on the University's financial position by investing, capital, and financing transactions during the year.

Condensed Financial Statements and Analysis

Condensed Statements of Net Assets

| | June 30, | | |
|---|---------------------|---------------------|---------------------|
| | 2012 | 2011 | 2010 |
| Assets | | | |
| Current assets | \$ 1,065,591 | \$ 1,027,997 | \$ 878,216 |
| Capital assets, net of accumulated depreciation | 1,855,873 | 1,800,768 | 1,736,116 |
| Other non-current assets | 761,194 | 724,906 | 724,046 |
| Total assets | <u>3,682,658</u> | <u>3,553,671</u> | <u>3,338,378</u> |
| Liabilities and Net Assets | | | |
| Current liabilities | 322,497 | 350,158 | 337,994 |
| Non-current liabilities | 687,794 | 674,641 | 692,872 |
| Total liabilities | <u>1,010,291</u> | <u>1,024,799</u> | <u>1,030,866</u> |
| Net assets: | | | |
| Invested in capital assets, net of related debt | 1,066,258 | 1,044,719 | 955,142 |
| Restricted for: | | | |
| Nonexpendable: | | | |
| Permanent endowment | 190,492 | 205,105 | 169,722 |
| Expendable: | | | |
| Externally restricted funds | 148,726 | 140,250 | 127,938 |
| Loan funds | 44,507 | 44,223 | 43,935 |
| Plant construction | 159,400 | 107,087 | 125,575 |
| Debt service | 161,384 | 168,315 | 175,655 |
| Unrestricted | 901,600 | 819,173 | 709,545 |
| Total net assets | <u>\$ 2,672,367</u> | <u>\$ 2,528,872</u> | <u>\$ 2,307,512</u> |

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

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

| | Year Ended June 30, | | |
|---|---------------------|---------------------|---------------------|
| | 2012 | 2011 | 2010 |
| Operating Revenues: | | | |
| Tuition and fees | \$ 321,279 | \$ 291,855 | \$ 258,559 |
| Federal grants and contracts - restricted | 242,907 | 246,802 | 221,133 |
| State grants and contracts - restricted | 32,228 | 33,644 | 33,650 |
| Private grants and contracts - restricted | 91,077 | 98,435 | 103,581 |
| Sales and services of educational activities | 88,046 | 103,977 | 73,609 |
| Sales and services of health care entities | 217,799 | 218,546 | 204,221 |
| Sales and services of auxiliary operations | 145,578 | 143,089 | 133,391 |
| Sales and services of auxiliary segments | 99,801 | 94,758 | 83,173 |
| Other operating revenues | 12,755 | 11,488 | 9,782 |
| Total operating revenues | <u>1,251,470</u> | <u>1,242,594</u> | <u>1,121,099</u> |
| Operating Expenses: | | | |
| Salaries and wages | 886,353 | 871,672 | 829,013 |
| Benefits | 239,685 | 233,204 | 214,826 |
| Total compensation and benefits | <u>1,126,038</u> | <u>1,104,876</u> | <u>1,043,839</u> |
| Supplies and materials | 260,014 | 286,556 | 231,900 |
| Contractual services | 123,414 | 127,782 | 113,097 |
| Repairs and maintenance | 61,883 | 57,368 | 76,050 |
| Utilities | 34,984 | 36,854 | 37,157 |
| Communications | 14,377 | 13,425 | 13,655 |
| Depreciation | 104,088 | 90,846 | 81,724 |
| Scholarships and fellowships | 67,820 | 69,835 | 58,702 |
| Total operating expenses | <u>1,792,618</u> | <u>1,787,542</u> | <u>1,656,124</u> |
| Operating Loss | <u>(541,148)</u> | <u>(544,948)</u> | <u>(535,025)</u> |
| Non-operating Revenues (Expenses): | | | |
| State of Nebraska noncapital appropriations | 486,155 | 489,774 | 496,963 |
| Federal grants | 42,851 | 43,784 | 35,746 |
| Gifts | 75,688 | 74,083 | 63,756 |
| Investment income | 29,789 | 38,783 | 18,396 |
| Increase (decrease) in fair value of investments | (16,518) | 42,303 | 33,452 |
| Interest on bond obligations | (25,017) | (25,495) | (19,368) |
| Equity in earnings of joint venture | 12,838 | 27,765 | 27,297 |
| Loss on disposal of capital assets | (3,684) | (12,053) | (2,479) |
| Net non-operating revenues | <u>602,102</u> | <u>678,944</u> | <u>653,763</u> |
| Income before Other Revenues, Expenses, Gains or Losses | 60,954 | 133,996 | 118,738 |
| Other Revenues, Expenses, Gains or Losses: | | | |
| Capital grants and gifts | 61,288 | 68,153 | 89,379 |
| State of Nebraska capital appropriations | 20,553 | 18,740 | 18,412 |
| Private gifts and bequests for permanent endowments | 700 | 471 | 341 |
| Net other revenues, expenses, and gains or losses | <u>82,541</u> | <u>87,364</u> | <u>108,132</u> |
| Increase in net assets | 143,495 | 221,360 | 226,870 |
| Net Assets: | | | |
| Net assets, beginning of year | 2,528,872 | 2,307,512 | 2,080,642 |
| Net assets, end of year | <u>\$ 2,672,367</u> | <u>\$ 2,528,872</u> | <u>\$ 2,307,512</u> |

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Analysis of Financial Position. Cash and cash equivalents represent the preponderance of current assets of the University. Cash and cash equivalents increased each year in 2012, 2011, and 2010 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, 2012, total investment in capital assets was \$2.7 billion, yielding a net investment, after accumulated depreciation, of \$1.9 billion. The net increase in capital assets was \$55 million, consisting of net additions of \$159 million less depreciation of \$104 million. Among the more noteworthy increases were: the Nanoscience Center at \$15 million, the Animal Science Complex at \$23 million, the Devaney Center Renovation at \$16 million, the NCTA Education Center and residence hall for a combined cost of \$8 million, the Roskens Hall renovation at \$12 million, the Scott Court residence hall at \$21 million, and the Lied Center renovation at \$2 million. Additions to construction work in progress included East Stadium Sky Boxes at \$29 million and the 18th/19th & R residence halls at \$13 million. A UNFC bond issue financed the NCTA Education Center and residence hall project, backed by a capital appropriation and pledged residence hall revenues. MTI bond issues financed the construction of the 18th /19th & R residence halls and a portion of the Scott Court project (\$15 million) with the balance (\$6 million) funded by a gift. Capital gifts from the Foundation funded the East Stadium, Devaney Center, the Nanoscience Center, and the Roskens Hall renovations along with gifts from other private sources. The Animal Science Complex and other deferred maintenance construction work in progress projects were financed by the UNFC Series 2009 Bonds proceeds.

Net indebtedness decreased by \$13 million in 2012 following a decrease of \$16 million in 2011 and an increase of \$58 million in 2010. Indebtedness issued was \$143 million in 2012 with \$29 million and \$118 million issued in 2011 and 2010. The bond issuances in 2012 are accounted for by two MTI issues, those being the UNL Student Fees and Facilities 18th/19th & R student residence project and the UNL Student Fees and Facilities refunding bonds. The proceeds from refunding bonds were used to defease \$91 million of outstanding UNL Student Fees & Facilities bonds. In addition, UNFC called \$21 million of outstanding Series 2002 bonds.

The unrestricted net assets of the University grew by 10% or \$83 million during the year to \$902 million. As discussed earlier, the growth is primarily attributable to the University's equity in the NMC joint venture, positive experiences in self insurance activities, and departmental and college savings.

Analysis of Operations – Overview. The University generated \$1,251 million of operating revenues during 2012, an increase of \$9 million over 2011, while operating expenses were \$1,793 million, up \$5 million over the prior year. These changes resulted in a relatively unchanged operating loss of \$541 million for 2012 compared to a loss of \$545 in 2011. 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 \$55 million in 2012 compared to similar "losses" of \$55 million and \$38 million in 2011 and 2010, respectively. To management of the University, this consistent financial performance underscores the importance of continuing solid State support combined with modest tuition in fostering the stability of the enterprise.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

The Nebraska Legislature provided \$486 million in non-capital appropriations for 2012, a decrease of \$4 million over 2011 and similar decreases of \$7 million and \$5 million in 2011 and 2010. 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 \$137 million that, when combined with all other non-operating revenues and expenses including investment income of \$30 million, netted an overall increase in net assets of about \$143 million.

Revenues. The following chart depicts the revenues for 2012 and 2011 and the comparative changes that occurred between those years.

| | 2012 | | 2011 | | 2012-2011 Change | |
|--|---------------------|-------------|---------------------|-------------|------------------|-----------|
| | Amount | % of Total | Amount | % of Total | Dollars | Percent |
| Tuition and fees | \$ 321,279 | 26% | \$ 291,855 | 23% | \$ 29,424 | 10% |
| Federal grants and contracts - restricted | 242,907 | 19 | 246,802 | 20 | (3,895) | (2) |
| State grants and contracts - restricted | 32,228 | 3 | 33,644 | 3 | (1,416) | (4) |
| Private grants and contracts - restricted | 91,077 | 7 | 98,435 | 8 | (7,358) | (7) |
| Sales and services of educational activities | 88,046 | 7 | 103,977 | 8 | (15,931) | (15) |
| Sales and services of health care entities | 217,799 | 17 | 218,546 | 18 | (747) | - |
| Sales and services of auxiliary operations | 145,578 | 12 | 143,089 | 12 | 2,489 | 2 |
| Sales and services of auxiliary segments | 99,801 | 8 | 94,758 | 8 | 5,043 | 5 |
| Other operating revenues | 12,755 | 1 | 11,488 | 1 | 1,267 | 11 |
| Total operating revenues | <u>\$ 1,251,470</u> | <u>100%</u> | <u>\$ 1,242,594</u> | <u>100%</u> | <u>\$ 8,876</u> | <u>1%</u> |

The University's operating revenues increased in fiscal year 2012 by 1% or \$9 million. A three year comparison of revenues for the years 2012, 2011, and 2010 is presented on page 24.

- The largest increase in revenues was realized from tuition, which increased on a net basis by \$29 million for the 2012 year. The Board of Regents approved an increase in tuition of 5%, which when coupled with a 1% increase in enrollment, yielded a 10% increase in revenue. Tuition from growth in Online Worldwide distance education classes rounded out the total increase.
- Revenue from sales and services of educational activities decreased overall by \$16 million for the 2012 year. The decrease is attributable to NUTech Ventures, a blended entity that experienced a decrease of \$22 million in revenues in 2012 over 2011, primarily due to a large transaction in 2011. This decrease in revenues was offset by increases of \$6 million in other areas, including agricultural research revenues.
- Federal grants and contracts and student aid decreased by 2% in 2012 compared to increases of 12% and 16% in 2011 and 2010, respectively. Federal grants and contracts remain a very important revenue source that supports the research activity and student financial aid for the University.
- Private grants and contracts restricted decreased during the year by 7%, which reflects a lower level of support in certain areas by the private sector. It is anticipated this revenue source will increase to previous levels as the economy improves.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

- Sales and services of auxiliary operations and segments showed respective increases of 2% and 5% in 2012 compared to 2011 because of higher revenues from newly constructed student residences, high occupancies in student residences, and a 5.5% increase in housing rates. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.

Expenses. The following chart shows the University's expenses for 2012 and 2011 and comparative changes that occurred between those years. A three year comparison of expenses for the years 2012, 2011, and 2010 is presented on page 24.

| | 2012 | | 2011 | | 2012-2011 Change | |
|------------------------------|---------------------|-------------|---------------------|-------------|------------------|-----------|
| | Amount | % of Total | Amount | % of Total | Dollars | Percent |
| Compensation and benefits | \$ 1,126,038 | 63% | \$ 1,104,876 | 62% | \$ 21,162 | 2% |
| Supplies and materials | 260,014 | 14 | 286,556 | 16 | (26,542) | (9) |
| Contractual services | 123,414 | 7 | 127,782 | 7 | (4,368) | (3) |
| Repairs and maintenance | 61,883 | 3 | 57,368 | 3 | 4,515 | 8 |
| Utilities | 34,984 | 2 | 36,854 | 2 | (1,870) | (5) |
| Communications | 14,377 | 1 | 13,425 | 1 | 952 | 7 |
| Depreciation | 104,088 | 6 | 90,846 | 5 | 13,242 | 15 |
| Scholarships and fellowships | 67,820 | 4 | 69,835 | 4 | (2,015) | (3) |
| Total operating expenses | <u>\$ 1,792,618</u> | <u>100%</u> | <u>\$ 1,787,542</u> | <u>100%</u> | <u>\$ 5,076</u> | <u>0%</u> |

Operating expenses increased by \$5 million for the 2012 fiscal year, remaining essentially flat. Changes in the major expense classifications follow.

- Compensation and benefits increased by 2% in 2012 following a 6% increase in 2011 compared to 2010 and is the only expenditure category (outside of depreciation) that showed a marked increase during the year. This result follows the efforts of management to offer competitive compensation while reducing other costs.
- Supplies and materials is the second largest expense after compensation and benefits but decreased by approximately 9% in 2012 reflecting a managed level of expenditures
- Repairs and maintenance was \$62 million in 2012, an increase of \$4 million compared to 2011 but closer to the level of expense in 2010 of \$76 million, indicating a commitment to maintain capital assets.
- Utilities expense once again decreased in 2012 for the third consecutive year. Increases in energy consumption by newly occupied facilities were offset by savings realized from energy conservation measures. Projects undertaken to reduce consumption included chiller replacements, window replacements, and other deferred maintenance projects.
- Scholarships and fellowships decreased modestly by \$2 million. The level of student aid awarded during 2012 is indicative of the University's effort to provide adequate financial aid to students yet operate within the current level of available revenues.

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Non-Operating Revenues (Expenses). Net non-operating revenues decreased during 2012 compared to 2011 by \$77 million. This change is primarily the result of a year-over-year decrease in fair value of investments of \$59 million and a decrease in investment income of \$9 million.

Support from the private sector and the Foundation provided the University with non-capital and capital gifts during the year of \$76 million and \$61 million respectively. This compares to \$74 million and \$68 million during 2011. Non-capital gifts support scholarships to students and a variety of academic and research pursuits.

Other Revenues, Expenses, Gains, or Losses. State of Nebraska capital appropriations remained at about the same level in 2012 as the previous two years. Capital appropriations were \$21 million, \$19 million, and \$18 million in 2012, 2011 and 2010, respectively, and included a total of \$11 million each year for debt service on both the 2006 and 2009 Series of deferred maintenance bonds and funds for fire and life safety projects. The 2012 capital appropriation also included \$802 for debt service on the NCTA Education Center.

Capital Assets

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

- Construction of the Nanoscience Center (subsequently named the Volte-Keegan Nanoscience Research Center) was completed at the UNL campus at cost of \$15 million. The project was financed by a gift and Deferred Maintenance bonds proceeds. The facility will house the Nebraska Center for Materials and Nanoscience.
- The renovation of the Animal Science Complex was completed at a cost of \$23 million at UNL, financed by the Deferred Maintenance bonds. The complex will be home to the Animal Science Department of the Institute of Agriculture and Natural Resources.
- The Roskens Hall renovation project was completed at UNO at a cost of \$12 million dollars. The renovation was funded by capital gifts from the Foundation and other private sources. The facility houses the College of Education.
- Work continued on several deferred maintenance projects financed by the UNFC Deferred Maintenance bonds, including Wittson Hall at a cost of \$3 million and Poynter Hall at a cost of \$4 million at UNMC. Revenues to repay the UNFC Deferred Maintenance Bonds include capital appropriations from the Nebraska Legislature and designated matching tuition revenue approved by the Board of Regents.
- The Devaney Sports Center Addition (now known as the Hendricks Training Complex) was completed at cost of \$16 million with funding provided by a capital gift. The Complex is the new practice facility for men's and women's basketball and wrestling.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

- The construction of the NCTA Education Center and the NCTA residence hall projects were completed at costs of \$6 million and \$2 million respectively. Both projects were bond financed through UNFC. The Education Center will be repaid by capital appropriations and the residence hall by student housing revenues.
- Fire and life safety projects were completed on all campuses. Funding for these projects came from capital appropriations for this purpose by the Legislature through the State's Task Force for Building Renewal.

More information on capital asset activity is disclosed in the Notes to the Financial Statements included in this report on page 49.

Debt Activity

Bond Financings. The University marketed two bond financings during 2012 through the University of Nebraska Master Trust Indenture.

- On November 16, 2011, the Board of Regents issued \$63,475 of Series 2011 Bonds (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds were used to pay the costs of constructing, equipping, and furnishing two new suite-style residence halls for the housing of over 1,000 students at the University of Nebraska-Lincoln campus. The bond proceeds were augmented by \$13,508 of bond surplus funds to fund the project cost of approximately \$71,385.
- On May 30, 2012, the Board of Regents issued \$80,180 of Refunding Bonds, Series 2012 (University of Nebraska-Lincoln Student Fees and Facilities) with an average rate of 3.1%. The net proceeds, together with certain other funds held by the trustee, were used to defease \$7,485 of Series 2002 Bonds, \$23,775 of Series 2003A Bonds, and \$60,120 of Series 2003B Bonds (University of Nebraska-Lincoln Student Fees and Facilities) with average rates of 1.0%, 3.5%, and 3.0%, respectively. The defeasance reduced total debt service payments by approximately \$15 million and resulted in an economic gain of approximately \$11 million. The accounting loss of \$6,422 is deferred and amortized over the life of the 2012 bonds. The aggregate amount of debt considered extinguished through this refunding (defeased) at June 30, 2012, that remains outstanding is \$91,380.

The Board of Regents of the University of Nebraska Members of the Obligated Group under the MTI has bonds outstanding from the construction of student housing, parking, and student unions. The financial position of the MTI remains strong with operating income that provided a debt service ratio of 1.6 times for the year ended June 30, 2012, compared to 1.6 times for the year ended June 30, 2011, and 1.5 times for the year ended June 30, 2010. The debt service ratio required by the MTI covenants is 1.15 times.

The UNFC met all debt service requirements during 2012. The State Legislature has reaffirmed the appropriation of funds for their portion of the debt service pertaining to the Deferred Maintenance Project and the NCTA Education Center. The Deferred Maintenance Project appropriation is combined with designated tuition revenues for debt service on the deferred maintenance bond issues. The Foundation continues to receive funds from donor gifts pledged toward the funding of the gift-funded projects. Funds from internal University sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

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MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

More information on debt financing is disclosed on page 50 in the Notes to Financial Statements included in this report.

Economic Outlook and Subsequent Events That Will Affect the Future

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

The outlook for the University is good. The University continues to endeavor to move decisively in focused, strategic areas. The *Building a Healthier Nebraska Initiative* this year was the most visible example of this focus. The Initiative had the following components:

- A Comprehensive Cancer Center, in conjunction with the Nebraska Medical Center, at the UNMC campus of \$370 million;
- A combined Nursing and Allied Health Facility at the University of Nebraska at Kearney for \$18 million; and
- A Veterinary Diagnostic Center at the Lincoln campus for \$55 million.

Each of these capital projects puts significant resources to areas of great need. Cancer research is a long-standing focus of the UNMC campus. As cancer directly or indirectly impacts one of every two persons, its impact and the corresponding focus are easily seen. The Nursing and Allied Health facility recognizes and responds to a statistic showing that the State will likely be facing a shortage of 4,000 nurses by 2020. Lastly, the Veterinary Diagnostic facility directly supports animal agriculture, one of the largest industries in Nebraska.

The Governor and the Nebraska Legislature, in its 2012 session, provided much needed capital support to the Initiative. Upon meeting fund-raising targets, the State will provide \$50 million and \$15 million to the first two projects. For the Diagnostic Center, the State has pledged \$6 million in support for ten years to fund that facility.

Operating support has been flat, but stable. The Nebraska Legislature in its 2011 session (the last budgetary session) approved and the Governor signed the mainline appropriations bill, which gave the University of Nebraska \$491 million and \$498 million of appropriations for the 2011-2012 and the 2012-2013 fiscal years, respectively. This represents a \$3 million decrease (-1%), followed by a \$7 million increase (1.3%). The University received capital appropriations over the 2011-2013 biennium of \$25 million, with that funding targeted for Phase I building projects on the Nebraska Innovation Campus located on the former state fairgrounds in Lincoln. Although the flat operating budgets required difficult reallocations, the University is pleased of the importance attached to higher education and innovation in Nebraska as signaled by the Governor and the Legislature holding (University) funding flat in trying economic times, while investing in the future.

THE UNIVERSITY OF NEBRASKA

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2012 and 2011 (UNAUDITED) (Columnar Amounts in Thousands)

Further bolstering the economic outlook was the Nebraska Economic Forecasting Advisory Board's projections. In its October 2012 meeting, the Forecasting Board projected revenue gains of 4.5% each of the next two years. Driven by a strong agricultural economy (in spite of drought) and low unemployment, (3.9% versus a national benchmark of 7.8%), Nebraska's economy continues to outperform the national economy. This bodes well for Nebraska's economic outlook.

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

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

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

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF NET ASSETS

JUNE 30, 2012 AND 2011

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

| | 2012 | 2011 |
|---|---------------------|---------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash and cash equivalents | \$ 525,068 | \$ 473,429 |
| Cash and cash equivalents - restricted | 127,830 | 127,353 |
| Cash and cash equivalents held by trustee - restricted | 47,941 | 48,591 |
| Investments - restricted | 165,448 | 143,959 |
| Investments held by trustee - restricted | 10,151 | 39,597 |
| Accounts receivable and unbilled charges, net | 159,155 | 165,601 |
| Loans to students, net | 5,127 | 4,952 |
| Other current assets | 24,871 | 24,515 |
| Total current assets | <u>1,065,591</u> | <u>1,027,997</u> |
| NON-CURRENT ASSETS: | | |
| Cash and cash equivalents - restricted | 2,291 | 2,321 |
| Cash and cash equivalents held by trustee - restricted | 144,465 | 101,579 |
| Investments - restricted | 247,562 | 269,470 |
| Investments held by trustee - restricted | 33,572 | 30,634 |
| Investment in joint venture | 282,013 | 275,175 |
| Loans to students, net of current portion | 28,135 | 29,581 |
| Capital assets, net of accumulated depreciation | 1,855,873 | 1,800,768 |
| Other non-current assets | 23,156 | 16,146 |
| Total non-current assets | <u>2,617,067</u> | <u>2,525,674</u> |
| Total assets | <u>3,682,658</u> | <u>3,553,671</u> |
| LIABILITIES AND NET ASSETS | | |
| CURRENT LIABILITIES: | | |
| Accounts payable | 86,922 | 89,851 |
| Accrued salaries and wages | 47,120 | 59,167 |
| Accrued compensated absences | 54,413 | 53,657 |
| Bond obligations payable | 32,360 | 44,540 |
| Capital lease obligations | 622 | 1,621 |
| Deferred revenues and credits | 88,599 | 87,161 |
| Health and other insurance claims | 12,461 | 14,161 |
| Total current liabilities | <u>322,497</u> | <u>350,158</u> |
| NON-CURRENT LIABILITIES: | | |
| Accrued salaries and wages, net of current portion | 96 | 244 |
| Accrued compensated absences, net of current portion | 17,386 | 17,332 |
| Bond obligations payable, net of current portion | 638,945 | 640,245 |
| Capital lease obligations, net of current portion | 2,820 | 3,442 |
| Deferred revenues and credits, net of current portion | 28,547 | 13,378 |
| Total non-current liabilities | <u>687,794</u> | <u>674,641</u> |
| Total liabilities | <u>1,010,291</u> | <u>1,024,799</u> |
| NET ASSETS: | | |
| Invested in capital assets, net of related debt | 1,066,258 | 1,044,719 |
| Restricted for: | | |
| Nonexpendable: | | |
| Permanent endowment | 190,492 | 205,105 |
| Expendable: | | |
| Externally restricted funds for scholarships, student aid, and research | 148,726 | 140,250 |
| Loan funds | 44,507 | 44,223 |
| Plant construction | 159,400 | 107,087 |
| Debt service | 161,384 | 168,315 |
| Unrestricted | 901,600 | 819,173 |
| Total net assets | <u>\$ 2,672,367</u> | <u>\$ 2,528,872</u> |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2012 AND 2011
(Thousands)
(See Independent Auditors' Reports on Pages 16, 17, and 18)

| | 2012 | 2011 |
|--|---------------------|---------------------|
| ASSETS | | |
| Cash and cash equivalents | \$ 6,380 | \$ 2,055 |
| Temporary investments | 321,310 | 286,091 |
| Pledges receivable | 179,779 | 151,118 |
| Other receivables | 3,652 | 2,992 |
| Investments | 1,252,566 | 1,300,445 |
| Property and equipment, net of depreciation | <u>6,068</u> | <u>6,830</u> |
| Total assets | <u>\$ 1,769,755</u> | <u>\$ 1,749,531</u> |
| LIABILITIES AND NET ASSETS | | |
| LIABILITIES: | | |
| Accounts payable and accrued liabilities | \$ 852 | \$ 901 |
| University of Nebraska benefits payable | 3,078 | 2,837 |
| Scholarships, research, fellowships and professorships payable | 5,128 | 10,666 |
| Deferred annuities payable | 20,824 | 22,848 |
| Deposits held in custody for others | 270,021 | 281,001 |
| Deferred revenues | <u>3,580</u> | <u>3,645</u> |
| Total liabilities | <u>303,483</u> | <u>321,898</u> |
| NET ASSETS: | | |
| Unrestricted | (15,573) | 14,332 |
| Temporarily restricted | 738,242 | 709,174 |
| Permanently restricted | <u>743,603</u> | <u>704,127</u> |
| Total net assets | <u>1,466,272</u> | <u>1,427,633</u> |
| Total liabilities and net assets | <u>\$ 1,769,755</u> | <u>\$ 1,749,531</u> |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

(Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

| | 2012 | 2011 |
|--|---------------------|---------------------|
| OPERATING REVENUES: | | |
| Tuition and fees (net of scholarship allowances of \$90,288 and \$85,229 in 2012 and 2011, respectively) | \$ 321,279 | \$ 291,855 |
| Federal grants and contracts - restricted | 242,907 | 246,802 |
| State and local grants and contracts - restricted | 32,228 | 33,644 |
| Private grants and contracts - restricted | 91,077 | 98,435 |
| Sales and services of educational activities | 88,046 | 103,977 |
| Sales and services of health care entities | 217,799 | 218,546 |
| Sales and services of auxiliary operations | 145,578 | 143,089 |
| Sales and services of auxiliary segments (net of scholarship allowances of \$12,317 and \$12,212 in 2012 and 2011, respectively) | 99,801 | 94,758 |
| Other operating revenues | 12,755 | 11,488 |
| Total operating revenues | <u>1,251,470</u> | <u>1,242,594</u> |
| OPERATING EXPENSES: | | |
| Salaries and wages | 886,353 | 871,672 |
| Benefits | 239,685 | 233,204 |
| Total compensation and benefits | 1,126,038 | 1,104,876 |
| Supplies and materials | 260,014 | 286,556 |
| Contractual services | 123,414 | 127,782 |
| Repairs and maintenance | 61,883 | 57,368 |
| Utilities | 34,984 | 36,854 |
| Communications | 14,377 | 13,425 |
| Depreciation | 104,088 | 90,846 |
| Scholarships and fellowships | 67,820 | 69,835 |
| Total operating expenses | <u>1,792,618</u> | <u>1,787,542</u> |
| OPERATING LOSS | <u>(541,148)</u> | <u>(544,948)</u> |
| NON-OPERATING REVENUES (EXPENSES): | | |
| State of Nebraska non-capital appropriations | 486,155 | 489,774 |
| Federal Grants | 42,851 | 43,784 |
| Gifts | 75,688 | 74,083 |
| Investment income (net of investment management fees of \$2,554 and \$2,511 in 2012 and 2011, respectively) | 29,789 | 38,783 |
| Increase (decrease) in fair value of investments | (16,518) | 42,303 |
| Interest on bond obligations | (25,017) | (25,495) |
| Equity in earnings of joint venture | 12,838 | 27,765 |
| Loss on disposal of capital assets | (3,684) | (12,053) |
| Net non-operating revenues | <u>602,102</u> | <u>678,944</u> |
| INCOME BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES | <u>60,954</u> | <u>133,996</u> |
| OTHER REVENUES, EXPENSES, GAINS, OR LOSSES: | | |
| Capital grants and gifts | 61,288 | 68,153 |
| State of Nebraska capital appropriations | 20,553 | 18,740 |
| Private gifts and bequests for permanent endowments | 700 | 471 |
| Net other revenues, expenses, gains, or losses | <u>82,541</u> | <u>87,364</u> |
| INCREASE IN NET ASSETS | 143,495 | 221,360 |
| NET ASSETS: | | |
| Net assets, beginning of year | <u>2,528,872</u> | <u>2,307,512</u> |
| Net assets, end of year | <u>\$ 2,672,367</u> | <u>\$ 2,528,872</u> |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION (A Component Unit of the University of Nebraska)

CONSOLIDATED STATEMENTS OF ACTIVITIES

YEAR ENDED JUNE 30, 2012

(with summarized financial information for the year ended June 30, 2011)

(Thousands)

(See Independent Auditors' Reports on Pages 16, 17, and 18)

| | 2012 | | | 2011 Total | |
|--|--------------------|---------------------------|---------------------------|---------------------|---------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | | Total |
| REVENUES AND GAINS: | | | | | |
| Gifts, bequests and life insurance proceeds | \$ 472 | \$ 118,748 | \$ 45,745 | \$ 164,965 | \$ 172,115 |
| Investment income | 25,641 | 5,516 | - | 31,157 | 30,041 |
| Change in value of split-interest agreements | - | 1,629 | - | 1,629 | 236 |
| Realized gain on investments, net | 48 | 21,982 | - | 22,030 | 48,959 |
| Unrealized gain (loss) on investments, net | (23,017) | (1,523) | - | (24,540) | 120,659 |
| | <u>3,144</u> | <u>146,352</u> | <u>45,745</u> | <u>195,241</u> | <u>372,010</u> |
| Reclassification due to change in donor intent | - | 6,269 | (6,269) | - | - |
| NET ASSETS RELEASED FROM RESTRICTIONS | <u>123,553</u> | <u>(123,553)</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Total revenues and gains | <u>126,697</u> | <u>29,068</u> | <u>39,476</u> | <u>195,241</u> | <u>372,010</u> |
| EXPENSES AND LOSSES: | | | | | |
| Salaries and wages | 11,474 | - | - | 11,474 | 10,982 |
| Payroll taxes | 761 | - | - | 761 | 752 |
| Employee benefits | 2,247 | - | - | 2,247 | 2,267 |
| Postage | 158 | - | - | 158 | 211 |
| Office supplies and expense | 152 | - | - | 152 | 155 |
| Professional services | 851 | - | - | 851 | 514 |
| Travel and entertainment | 741 | - | - | 741 | 825 |
| Telephone | 230 | - | - | 230 | 245 |
| Insurance and bonds | 106 | - | - | 106 | 109 |
| Repair and maintenance | 483 | - | - | 483 | 427 |
| Equipment rental/purchase | 32 | - | - | 32 | 36 |
| Office rent | 1,558 | - | - | 1,558 | 1,548 |
| University Towers expense | 31 | - | - | 31 | 32 |
| Promotion expense | 2,225 | - | - | 2,225 | 2,045 |
| Auto expense | 119 | - | - | 119 | 113 |
| Dues and subscriptions | 129 | - | - | 129 | 143 |
| Alumni Associations | 978 | - | - | 978 | 1,028 |
| Miscellaneous expense | 172 | - | - | 172 | 162 |
| Recruiting and moving expense | 152 | - | - | 152 | 17 |
| Meetings and conferences | 244 | - | - | 244 | 270 |
| Investment expense | 6,801 | - | - | 6,801 | 6,247 |
| Academic support | 38,410 | - | - | 38,410 | 30,355 |
| Student assistance | 17,960 | - | - | 17,960 | 23,571 |
| Faculty assistance | 4,645 | - | - | 4,645 | 5,069 |
| Research | 7,298 | - | - | 7,298 | 7,125 |
| Museum, library, and fine arts | 3,062 | - | - | 3,062 | 5,100 |
| Campus and building improvements | 51,348 | - | - | 51,348 | 57,877 |
| Deferred compensation | 17 | - | - | 17 | 34 |
| Paid to beneficiaries | 3,093 | - | - | 3,093 | 3,483 |
| Bad debt and collection expense | 13 | - | - | 13 | 7 |
| Depreciation | 1,112 | - | - | 1,112 | 1,348 |
| Total expenses and losses | <u>156,602</u> | <u>-</u> | <u>-</u> | <u>156,602</u> | <u>162,097</u> |
| INCREASE (DECREASE) IN NET ASSETS | <u>(29,905)</u> | <u>29,068</u> | <u>39,476</u> | <u>38,639</u> | <u>209,913</u> |
| NET ASSETS at beginning of year | <u>14,332</u> | <u>709,174</u> | <u>704,127</u> | <u>1,427,633</u> | <u>1,217,720</u> |
| NET ASSETS at end of year | <u>\$ (15,573)</u> | <u>\$ 738,242</u> | <u>\$ 743,603</u> | <u>\$ 1,466,272</u> | <u>\$ 1,427,633</u> |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

| | 2012 | 2011 |
|--|--------------------------|--------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Grants and contracts | \$ 416,414 | \$ 392,780 |
| Tuition and fees | 318,270 | 292,706 |
| Sales and services of health care entities | 187,563 | 195,546 |
| Sales and services of auxiliary operations | 145,569 | 142,230 |
| Sales and services of educational activities | 120,941 | 123,336 |
| Sales and services of auxiliary segments | 99,980 | 95,757 |
| Student loans collected | 5,691 | 5,446 |
| Other receipts | 21,286 | 24,139 |
| Payments to employees | (1,134,793) | (1,092,364) |
| Payments to vendors | (536,159) | (553,595) |
| Scholarships paid to students | (67,819) | (69,835) |
| Student loans issued | (4,511) | (3,607) |
| Other payments | (225) | (260) |
| Net cash flows from operating activities | <u>(427,793)</u> | <u>(447,721)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES: | | |
| State of Nebraska non-capital appropriations | 486,312 | 490,008 |
| Gifts | 75,989 | 75,689 |
| Federal grants | 42,852 | 43,784 |
| Private gifts and bequests for endowment use | 699 | 472 |
| Direct lending receipts | 246,555 | 235,660 |
| Direct lending payments | (246,555) | (235,660) |
| Net cash flows from non-capital financing activities | <u>605,852</u> | <u>609,953</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | | |
| Proceeds from the issuance of bonds | 143,655 | 48,257 |
| Capital grants and gifts | 44,344 | 73,608 |
| State of Nebraska capital appropriations | 20,735 | 19,146 |
| Purchases of capital assets | (157,015) | (177,519) |
| Premium on issuance of bonds | 14,124 | - |
| Principal paid on bond obligations | (65,755) | (43,285) |
| Interest paid on bond obligations | (30,472) | (31,441) |
| Defeasance of bond obligations | (97,802) | (17,909) |
| Payments made on lease obligations | (1,621) | (6,506) |
| Payment of bond financial expense | (17) | (100) |
| Net cash flows from capital and related financing activities | <u>(129,824)</u> | <u>(135,749)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Proceeds from sales and maturities of investments | 667,752 | 490,330 |
| Interest on investments | 29,555 | 39,033 |
| Distributions received from joint venture | 6,000 | 6,000 |
| Purchases of investments | (657,220) | (503,188) |
| Net cash flows from investing activities | <u>46,087</u> | <u>32,175</u> |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | 94,322 | 58,658 |
| CASH AND CASH EQUIVALENTS, beginning of year | <u>753,273</u> | <u>694,615</u> |
| CASH AND CASH EQUIVALENTS, end of year | <u>\$ 847,595</u> | <u>\$ 753,273</u> |
| See notes to financial statements. | | (Continued) |

THE UNIVERSITY OF NEBRASKA

STATEMENTS OF CASH FLOWS (Continued) FOR THE YEARS ENDED JUNE 30, 2012 AND 2011 (Thousands)

(See Independent Auditors' Report on Pages 16 and 17)

| | 2012 | 2011 |
|--|---------------------|---------------------|
| CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS: | | |
| Cash and cash equivalents (current) | \$ 525,068 | \$ 473,429 |
| Cash and cash equivalents - restricted (current) | 127,830 | 127,353 |
| Cash and cash equivalents held by trustee - restricted (current) | 47,941 | 48,591 |
| Cash and cash equivalents - restricted (non-current) | 2,291 | 2,321 |
| Cash and cash equivalents held by trustee - restricted (non-current) | <u>144,465</u> | <u>101,579</u> |
| Cash and cash equivalents, end of year | <u>\$ 847,595</u> | <u>\$ 753,273</u> |
| RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Operating loss | \$ (541,148) | \$ (544,948) |
| Adjustments to reconcile operating loss to net cash flows from operating activities: | | |
| Depreciation expense | 104,088 | 90,846 |
| Changes in assets and liabilities: | | |
| Accounts receivable and unbilled charges, net | 23,033 | (19,135) |
| Loans to students | 1,457 | 2,067 |
| Other current assets | 1,217 | (2,586) |
| Accounts payable | (7,323) | 2,815 |
| Accrued salaries, wages, compensated absences, and post-retirement benefits | (11,493) | 8,487 |
| Deferred revenues and credits | 4,075 | 12,091 |
| Health and other insurance claims | <u>(1,699)</u> | <u>2,642</u> |
| Net cash flows from operating activities | <u>\$ (427,793)</u> | <u>\$ (447,721)</u> |
| NON-CASH TRANSACTIONS: | | |
| Capital gifts and grants | \$ 5,020 | \$ 681 |
| Increase (decrease) in fair value of investments | (16,518) | 42,303 |
| Purchase of capital assets through lease obligations | - | 4,983 |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011
(Thousands)
(See Independent Auditors' Report on Pages 16, 17, and 18)

| | 2012 | 2011 |
|--|------------------------|------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Increase in net assets | \$ 38,639 | \$ 209,913 |
| Adjustments to reconcile changes in net assets to net cash used in operating activities: | | |
| Depreciation | 1,112 | 1,348 |
| Realized loss on investments, net | (22,030) | (48,959) |
| Unrealized gain (loss) on investments, net | 24,540 | (120,659) |
| Contribution to permanently restricted endowment funds | (45,745) | (67,886) |
| Real and personal property contributions received | (1,678) | (2,383) |
| (Increase) Decrease in: | | |
| Pledges receivable | (24,550) | (8,668) |
| Other receivables | (511) | 576 |
| (Decrease) Increase in: | | |
| Accounts payable and accrued liabilities | (49) | (779) |
| University of Nebraska benefits payable | 241 | 1,067 |
| Scholarships, research, fellowships, and professorships payable | (5,537) | 7,845 |
| Deferred annuities payable | (2,025) | (193) |
| Deferred revenue | (65) | (70) |
| Net cash used in operating activities | <u>(37,658)</u> | <u>(28,848)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of temporary investments | (166,961) | (374,350) |
| Proceeds from sale and maturity of temporary investments | 132,077 | 338,623 |
| Net decrease (increase) in student loans | (149) | 82 |
| Purchase of investments | (1,953,774) | (214,938) |
| Proceeds from the sale of property and equipment | 269 | - |
| Proceeds from sale and maturity of investments | 1,989,312 | 213,418 |
| Purchase of property and equipment | (426) | (299) |
| Net cash (used in) provided by investing activities | <u>348</u> | <u>(37,464)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Contribution to permanently restricted endowment funds | <u>41,635</u> | <u>63,404</u> |
| Net cash provided by financing activities | <u>41,635</u> | <u>63,404</u> |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | 4,325 | (2,908) |
| CASH AND CASH EQUIVALENTS, beginning of year | <u>2,055</u> | <u>4,963</u> |
| CASH AND CASH EQUIVALENTS, end of year | <u>\$ 6,380</u> | <u>\$ 2,055</u> |

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

- The University of Nebraska Facilities Corporation (UNFC) was organized to finance the construction, repair, and renovation of buildings and the acquisition of land and equipment and to hold them in trust for the University. UNFC is governed by a Board of Directors comprised of the Board of Regents.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

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

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

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

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

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

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

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

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

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

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

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 2012 and 2011 was \$25,017 and \$25,495, respectively, which is net of \$2,288 and \$2,189 that was capitalized.

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

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

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

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

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

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

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

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

Scholarships and Fellowships – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2012 and 2011, Federal grants and contracts includes Pell grant awards amounting to \$42,901 and \$45,527, respectively, and are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue. Ford direct student loans amounting to \$246,555 and \$235,660 at June 30, 2012 and 2011, respectively, are treated as agency funds.

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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 2011 amounts have been reclassified to conform to the current year presentation.

B. DEPOSITS

Custodial credit risk – In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the University's deposits may not be returned to it. The University does not have a formal custodial risk policy. Bank balances of cash and cash equivalents amounted to approximately \$1,770 (book balance of approximately \$1,033) at June 30, 2012, with approximately \$1,724 covered by Federal depository insurance. Bank balances of cash and cash equivalents amounted to approximately \$2,357 (book balance of approximately \$1,948) at June 30, 2011, with approximately \$2,087 covered by Federal depository insurance. Of the remaining bank balance at June 30, 2012 and 2011, approximately \$46 and \$270 was collateralized with securities held by the pledging financial institution, but not in the University's name, leaving no uninsured and uncollateralized bank balances for either year.

C. INVESTMENTS

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Investments as of June 30, 2012:

| | Fair Value | Investment Maturities (in years) | | | |
|---|-------------------|----------------------------------|------------------|------------------|------------------|
| | | Less Than 1 | 1-5 | 6-10 | More Than 10 |
| Investment type: | | | | | |
| Debt securities: | | | | | |
| Certificates of Deposit | \$ 100 | \$ 100 | \$ - | \$ - | \$ - |
| U.S. treasuries | 22,110 | 665 | 16,554 | 4,241 | 650 |
| U.S. agencies | 106,034 | 17,537 | 31,119 (1) | 5,548 (2) | 51,830 |
| State governments | 2,517 | 1,004 | 1,513 (3) | - | - |
| Municipal | 1,088 | - | - | 1,088 | - |
| Corporate debt | 61,419 | 4,960 | 28,622 | 21,875 (4) | 5,962 |
| International bonds | 9,638 | 1,262 | 1,147 | 2,458 | 4,771 |
| | <u>202,906</u> | <u>\$ 25,528</u> | <u>\$ 78,955</u> | <u>\$ 35,210</u> | <u>\$ 63,213</u> |
| Other investments: | | | | | |
| Equity securities - domestic | 118,828 | | | | |
| Equity securities - international | 54,313 | | | | |
| Mutual funds | 64,150 | | | | |
| Real estate mutual funds | 8,341 | | | | |
| Real estate held for investment purposes | 932 | | | | |
| Money market funds | 7,263 | | | | |
| Total | <u>\$ 456,733</u> | | | | |

- (1) This amount includes \$6,671 of bonds which are callable in less than 1 year and \$2,399 of bonds which are callable in less than 2 years.
- (2) This amount includes \$839 of bonds which are callable in less than 1 year.
- (3) This amount includes bonds that are callable continuously.
- (4) This amount includes \$1,515 of bonds which are callable in less than 3 years.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Investments as of June 30, 2011:

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

| | Concentration | |
|--|----------------------|-------------|
| | 2012 | 2011 |
| Federal National Mortgage Association | 9% | 6% |
| Federal Home Loan Bank | 5% | 6% |
| Federal Home Loan Mortgage Association | 5% | 3% |
| U.S. Treasuries | 5% | 7% |

Custodial Credit Risk – For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The University does not have a formal custodial credit risk policy. Investments are stated at fair value and are uninsured, unregistered, and held by the trustee or an agent, but not in the name of the University. Of the University’s \$5.8 million investment in repurchase agreements in 2011, \$6.3 million of underlying securities were held by the investment’s counterparty, but not in the name of the University.

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

| | Foreign Currency | |
|--------------------|-------------------------|------------------|
| | 2012 | 2011 |
| Australian Dollar | \$ 1,670 | \$ 1,481 |
| British Pound | 2,301 | 824 |
| Canadian Dollar | - | 694 |
| EMU Euro | 1,607 | 3,639 |
| South Korea Won | 534 | 553 |
| Malaysian Ringgit | 577 | 607 |
| Mexican Peso | 1,129 | 527 |
| New Zealand Dollar | 594 | 549 |
| Norwegian Krone | - | 676 |
| Poland Zloty | 770 | 878 |
| South African Rand | 456 | 338 |
| Totals | <u>\$ 9,638</u> | <u>\$ 10,766</u> |

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

Substantially all amounts included in accounts receivable and unbilled charges represent tuition receivables, grant reimbursements, unbilled charges, patient accounts receivable, and other receivables. Balances are stated net of allowances for doubtful accounts and contractual adjustments of approximately \$13,143 and \$13,509 at June 30, 2012 and 2011, respectively. In addition, the University established an allowance for doubtful collections of student loans of approximately \$1,460 and \$1,406 at June 30, 2012 and 2011, 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, 2012 and 2011 totaling \$12,838 and \$27,765, respectively. In addition, to the extent that sufficient funds are available, as determined by the NMC Board of Directors, the University will receive an annual capital distribution. Distributions of \$6 million, shared equally by the venturers, were declared and paid for both 2012 and 2011.

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

In conjunction with the Joint Operating Agreement, the University entered into an agreement to lease the former hospital building to NMC that extends through 2037. The lease agreement included rental payments through 2012, which have been fully paid. The hospital building was recorded at approximately \$132,000 and is included in the University's financial statements at \$10,351 net of depreciation.

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, 2012 and 2011, the University received approximately \$25,870 and \$24,971, respectively, of support in connection with the agreement.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

F. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2012 and 2011 is as follows:

| | 2012 | | | Ending Balance |
|---|----------------------|------------------|---------------------|--------------------|
| | Beginning Balance | Additions | Disposals | |
| Capital assets not being depreciated: | | | | |
| Land | \$ 72,407 | \$ 767 | \$ (4) | \$ 73,170 |
| Construction work in progress | 155,979 | 125,849 | (163,005) | 118,823 |
| Total capital assets not being depreciated | <u>228,386</u> | <u>126,616</u> | <u>(163,009)</u> | <u>191,993</u> |
| Capital assets, being depreciated: | | | | |
| Land improvements | 143,813 | 20,348 | (4,531) | 159,630 |
| Leasehold improvements | 13,209 | - | - | 13,209 |
| Buildings | 1,833,585 | 114,195 | (18,439) | 1,929,341 |
| Equipment | 340,535 | 65,841 | (17,988) | 388,388 |
| Total capital assets, being depreciated | <u>2,331,142</u> | <u>200,384</u> | <u>(40,958)</u> | <u>2,490,568</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | 51,592 | 6,042 | (3,467) | 54,167 |
| Leasehold improvements | 3,406 | 441 | - | 3,847 |
| Buildings | 475,899 | 57,088 | (16,063) | 516,924 |
| Equipment | 227,863 | 40,552 | (16,665) | 251,750 |
| Total accumulated depreciation other assets | <u>758,760</u> | <u>104,123</u> | <u>(36,195)</u> | <u>826,688</u> |
| Capital assets, net | <u>\$1,800,768</u> | <u>\$222,877</u> | <u>\$ (167,772)</u> | <u>\$1,855,873</u> |

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

G. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows at June 30:

| | Beginning Balance | Additions | Reductions | Ending Balance | Current Portion |
|------|----------------------|------------------|--------------------|-------------------|--------------------|
| 2012 | <u>\$ 70,989</u> | <u>\$ 53,584</u> | <u>\$ (52,774)</u> | <u>\$ 71,799</u> | <u>\$ 54,413</u> |
| 2011 | <u>\$ 70,041</u> | <u>\$ 47,280</u> | <u>\$ (46,332)</u> | <u>\$ 70,989</u> | <u>\$ 53,657</u> |

H. BOND OBLIGATIONS PAYABLE

Bond obligations payable are as follows at June 30:

| | Beginning Balance | Additions | Reductions | Ending Balance | Current Portion |
|------|----------------------|-------------------|---------------------|-------------------|--------------------|
| 2012 | <u>\$ 684,785</u> | <u>\$ 143,655</u> | <u>\$ (157,135)</u> | <u>\$ 671,305</u> | <u>\$ 32,360</u> |
| 2011 | <u>\$ 700,705</u> | <u>\$ 44,430</u> | <u>\$ (60,350)</u> | <u>\$ 684,785</u> | <u>\$ 44,540</u> |

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Bond obligations payable at June 30, 2012 and 2011 consist of the following:

| Obligations under the master trust indenture: | Interest Rate | Annual Installment | Principal Amount Outstanding | |
|---|------------------|-----------------------|------------------------------|-------------------|
| | | | 2012 | 2011 |
| University of Nebraska-Lincoln: | | | | |
| Student Fees and Facilities: | | | | |
| Series 2002, revenue refunding | - | - | \$ - | \$ 8,570 |
| Series 2003A, revenue bonds | - | - | - | 24,235 |
| Series 2003B, revenue bonds | - | - | - | 62,430 |
| Series 2008A, revenue bonds | 3.25 - 5.00% | \$1,240 - \$2,360 | 29,050 | 30,255 |
| Series 2009A, revenue bonds | 2.00 - 5.25% | 665 - 2,990 | 51,720 | 52,370 |
| Series 2009B, revenue bonds | 2.00 - 5.70% | 435 - 1,840 | 10,680 | 10,680 |
| Series 2011, revenue bonds | 2.00 - 5.00% | 1,435 - 4,095 | 63,475 | - |
| Series 2012, refunding bonds | 1.00 - 5.70% | 1,220 - 3,095 | 80,180 | - |
| Lincoln Parking Project: | | | | |
| Series 2003, revenue refunding | 3.60 - 4.50% | 655 - 1,615 | 3,655 | 4,285 |
| Series 2005, revenue and refunding | 3.75 - 4.50% | 425 - 3,825 | 18,220 | 19,600 |
| Series 2009A&B, revenue bonds | 3.50 - 6.00% | 695 - 1,110 | 11,560 | 11,560 |
| University of Nebraska at Omaha: | | | | |
| Student Center Series 2003: | | | | |
| Revenue refunding bonds | 3.90% | 1,180 | 1,180 | 1,755 |
| Student HPER Project Series 2008: | | | | |
| Revenue bonds | 3.00 - 5.00% | 895 - 2,700 | 41,205 | 42,075 |
| Student Housing and Parking Series 2003: | | | | |
| Series 2003, revenue bonds | 3.80 - 5.00% | 375 - 945 | 12,765 | 13,130 |
| Series 2007, revenue bonds | 4.25 - 5.00% | 605 - 2,395 | 27,580 | 28,160 |
| Series 2010A, revenue bonds | 1.50 - 4.83% | 685 - 1,175 | 15,885 | 16,560 |
| Series 2010B, revenue bonds | 1.50 - 5.00% | 375 - 1,060 | 17,345 | 17,715 |
| University of Nebraska Medical Center: | | | | |
| Student Housing revenue bonds | | | | |
| Series 2003 | 3.85 - 5.00% | 135 - 330 | 4,480 | 4,610 |
| University of Nebraska at Kearney: | | | | |
| Student Fees and Facilities: | | | | |
| Series 2005 revenue refunding | 3.55 - 4.10% | 360 - 1,080 | 3,890 | 4,235 |
| Series 2006 revenue bonds | 3.80 - 5.00% | 530 - 1,385 | 20,850 | 21,360 |
| Total obligations under the master trust indenture | | | <u>413,720</u> | <u>373,585</u> |
| Other University obligations: | | | | |
| University of Nebraska-Lincoln: | | | | |
| Athletics: | | | | |
| 2004A, revenue refunding | 4.25 - 5.00% | 1,836 - 3,250 | 32,080 | 33,840 |
| Total University obligations | | | <u>445,800</u> | <u>407,425</u> |
| Obligations of blended entities: | | | | |
| University of Nebraska Facilities Corporation: | | | | |
| Series 2011 bonds (Eye Institute) | 2.00 - 4.59% | 3,000 - 14,740 | 17,740 | 17,740 |
| Series 2011 bonds (NCTA Education Center) | 1.20 - 5.50% | 55 - 1,645 | 10,390 | 10,885 |
| Series 2010 bonds (OPPD Exchange Project) | 1.75 - 3.00% | 1,535 - 1,540 | 7,690 | 9,230 |
| Series 2009 bonds (LB605) | 2.00 - 4.66% | 6,680 - 7,530 | 41,850 | 48,400 |
| Series 2009 bonds (Health Professions Futures) | 2.50 - 4.20% | 700 - 18,235 | 18,935 | 19,835 |
| Series 2007 bonds (Research Center) | 5.00% | 13,790 | 13,790 | 13,790 |
| Series 2006 bonds (Sorrell Center) | 3.75 - 4.00% | 1,700 - 3,175 | 9,275 | 12,225 |
| Series 2006 bonds (LB605) | 5.00% | 7,815 - 11,550 | 86,185 | 93,700 |
| Series 2004 (Library Storage Project) | 4.00 - 5.00% | 135 - 565 | 2,605 | 2,735 |
| Series 2003 (Alexander Building Project) | 4.00 - 5.00% | 125 - 205 | 1,925 | 2,045 |
| Series 2002 bonds (Durham Center) | - | - | - | 30,765 |
| Total University of Nebraska Facilities Corporation | | | <u>210,385</u> | <u>261,350</u> |
| Nebraska Utility Corporation (NUCorp): | | | | |
| Series 2010 revenue bonds | 1.00 - 5.00% | 1,145 - 2,035 | 15,120 | 15,120 |
| Series 2001 revenue bonds | - | - | - | 890 |
| Total bond obligations payable | | | <u>\$ 671,305</u> | <u>\$ 684,785</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

Annual maturities subject to mandatory redemption at June 30, 2012, are as follows:

| | Total University | | UNFC | | NUCorp | | Total | |
|-----------|------------------|------------------|------------------|-----------------|-----------------|-----------------|------------------|------------------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2013 | \$ 10,965 | \$ 19,145 | \$ 20,250 | \$ 8,907 | \$ 1,145 | \$ 605 | \$ 32,360 | \$ 28,657 |
| 2014 | 15,210 | 19,785 | 37,320 | 7,822 | 1,220 | 593 | 53,750 | 28,200 |
| 2015 | 15,635 | 19,290 | 22,665 | 6,707 | 1,230 | 577 | 39,530 | 26,574 |
| 2016 | 16,865 | 18,681 | 21,830 | 5,787 | 1,250 | 537 | 39,945 | 25,005 |
| 2017 | 16,945 | 17,389 | 19,470 | 4,791 | 1,225 | 475 | 37,640 | 22,655 |
| 2018-2022 | 93,790 | 78,810 | 83,245 | 7,940 | 7,015 | 1,373 | 184,050 | 88,123 |
| 2023-2027 | 89,985 | 57,207 | 4,720 | 728 | 2,035 | 47 | 96,740 | 57,982 |
| 2028-2032 | 78,015 | 36,656 | 505 | 190 | - | - | 78,520 | 36,846 |
| 2033-2037 | 64,645 | 19,732 | 380 | 43 | - | - | 65,025 | 19,775 |
| 2038-2042 | 39,650 | 4,915 | - | - | - | - | 39,650 | 4,915 |
| 2043-2047 | 4,095 | 102 | - | - | - | - | 4,095 | 102 |
| Total | <u>\$445,800</u> | <u>\$291,712</u> | <u>\$210,385</u> | <u>\$42,915</u> | <u>\$15,120</u> | <u>\$ 4,207</u> | <u>\$671,305</u> | <u>\$338,834</u> |

At June 30, 2012 and 2011, the trustees for these bond funds held cash and investments in the amount of approximately \$259,823 and \$220,398, respectively, which is reflected as cash and cash equivalents held by trustee – restricted and investments held by trustee – restricted on the statements of net assets.

Master Trust Indenture – The Board of Regents entered into a master trust indenture dated June 1, 1995, (as amended and supplemented from time to time, the Indenture) with a fiduciary with respect to the facilities (including student housing, student unions, student health facilities, and parking facilities) from which the Board of Regents derives revenues, fees, and earnings. The Indenture provides for the formation of an Obligated Group for the purpose of achieving lower borrowing costs through sharing accumulated excess revenues and earnings derived from such facilities. As of June 30, 2012, 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 Facilities), (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.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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.

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

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

University of Nebraska Facilities Corporation

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

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

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

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

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

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

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

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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 2012.

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

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

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

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

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

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

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

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

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

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

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

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

Series 2002 Bonds – Durham Research Center Project – In 2002, the UNFC authorized the issuance of \$56,695 of Series 2002 Bonds, dated February 15, 2002. The 2002 Project was created for the purpose of paying a portion of the cost of construction of the Research Center of Excellence (now named the Durham Center) and a multi-level parking structure at UNMC.

On February 15, 2012, UNFC called the remaining outstanding Series 2002 Bonds of \$21,215 at par plus accrued interest as of the redemption date. There was no gain or loss on the redemption of these bonds.

Nebraska Utility Corporation

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

In 2011, the NUCorp issued Series 2010 Bonds in the amount of \$15,120 with an interest rate of 4.62% to refund \$17,065 of outstanding Series 2001 Bonds with an average interest rate of 5.23%. The net proceeds of \$16,932 (after payment of \$202 in bond issuance expenses) plus \$2,181 of sinking fund monies were used to prepay the outstanding debt service requirements on the 2001 bonds. The proceeds were used to purchase securities, which were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2001 bonds. As a result, a portion of the 2001 bonds are considered to be defeased and the liability for the 2001 bonds has been removed from the statement of net assets. At December 31, 2011, \$17,065 of bonds outstanding are considered defeased.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

Bond Financing

On November 16, 2011, the Board of Regents issued \$63,475 of Series 2011 Bonds (University of Nebraska-Lincoln Student Fees and Facilities). The proceeds were used to pay the costs of constructing, equipping, and furnishing two new suite-style residence halls for the housing of over 1,000 students at the University of Nebraska - Lincoln campus. The bond proceeds were augmented by \$13,508 of bond surplus funds to fund the project cost of approximately \$71,385.

On May 30, 2012, the Board of Regents issued \$80,180 of Refunding Bonds, Series 2012 (University of Nebraska-Lincoln Student Fees and Facilities) with an average rate of 3.1%. The net proceeds, together with certain other funds held by the trustee, were used to defease \$7,485 of Series 2002 Bonds, \$23,775 of Series 2003A Bonds, and \$60,120 of Series 2003B Bonds (University of Nebraska-Lincoln Student Fees and Facilities) with average rates of 1.0%, 3.5%, and 3.0%, respectively. The defeasance reduced total debt service payments by approximately \$15 million and resulted in an economic gain of approximately \$11 million. The accounting loss of \$6,422 is deferred and amortized over the life of the 2012 bonds.

The aggregate amount of debt considered extinguished (defeased) at June 30, 2012 that remains outstanding is \$91,380.

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, 2012 and 2011, 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, 2012 and 2011, \$2,461 and \$3,405, respectively, are leases with the Foundation.

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

| | Beginning Balance | Additions | Reductions | Ending Balance | Current Portion |
|------|------------------------------|------------------|-------------------|---------------------------|----------------------------|
| 2012 | <u>\$ 5,063</u> | <u>\$ -</u> | <u>\$ 1,621</u> | <u>\$ 3,442</u> | <u>\$ 622</u> |
| 2011 | <u>\$ 6,586</u> | <u>\$ 4,983</u> | <u>\$ 6,506</u> | <u>\$ 5,063</u> | <u>\$ 1,621</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

| | Land | Buildings and Properties | Equipment | Total |
|-----------------------------------|---------------|---|------------------|-----------------|
| 2013 | \$ 246 | \$ 322 | \$ 187 | \$ 755 |
| 2014 | 245 | 322 | 182 | 749 |
| 2015 | 245 | 322 | 47 | 614 |
| 2016 | - | 309 | - | 309 |
| 2017 | - | 170 | - | 170 |
| 2018-2022 | - | 850 | - | 850 |
| 2023-2027 | - | 834 | - | 834 |
| | <u>736</u> | <u>3,129</u> | <u>416</u> | <u>4,281</u> |
| Less interest and executory costs | <u>54</u> | <u>755</u> | <u>30</u> | <u>839</u> |
| | <u>\$ 682</u> | <u>\$ 2,374</u> | <u>\$ 386</u> | <u>\$ 3,442</u> |

Capital assets held under capital lease obligations at June 30, 2012, are as follows:

| | Cost | Accumulated Depreciation | Net |
|-----------|-----------------|-------------------------------------|-----------------|
| Land | \$ 1,478 | \$ - | \$ 1,478 |
| Buildings | 4,867 | 1,787 | 3,080 |
| Equipment | <u>580</u> | <u>293</u> | <u>287</u> |
| | <u>\$ 6,925</u> | <u>\$ 2,080</u> | <u>\$ 4,845</u> |

J. HEALTH AND OTHER INSURANCE CLAIMS

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

| | Clinicians Self- Insurance | General Liability | Group Health and Dental | Total |
|------------------------------|---|------------------------------|--|------------------|
| Claim reserve, July 1, 2010 | \$ 4,883 | \$ 1,505 | \$ 5,130 | \$ 11,518 |
| Incurred claims | 892 | 1,832 | 121,959 | 124,683 |
| Payments on claims | <u>(869)</u> | <u>(1,880)</u> | <u>(119,291)</u> | <u>(122,040)</u> |
| Claim reserve, June 30, 2011 | 4,906 | 1,457 | 7,798 | 14,161 |
| Incurred claims | 340 | 777 | 123,602 | 124,719 |
| Payments on claims | <u>(910)</u> | <u>(1,065)</u> | <u>(124,444)</u> | <u>(126,419)</u> |
| Claim reserve, June 30, 2012 | <u>\$ 4,336</u> | <u>\$ 1,169</u> | <u>\$ 6,956</u> | <u>\$ 12,461</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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 \$500 deductible/\$1,000 annual aggregate, educators legal liability coverage with a \$500 deductible/ \$5,000 annual aggregate, and umbrella excess liability coverage for \$1,000 each loss/\$20,000 aggregate. A bank administers the general liability and self-insured trusts including the investments and payment of approved claims. The University estimates a range of loss for general liability and property claims using actuarial studies conducted by outside actuarial firms. The discount rate used by the actuaries for estimation of the claim reserve was 3.5% for general liability. This estimate is accrued in the accompanying financial statements and includes a reserve for known claims as well as incurred but unreported incidents.

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

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

At June 30, 2012 and 2011, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$143,618 and \$128,377, respectively, whose use is limited to the payment of claims under the programs. These amounts are included in cash and cash equivalents and investments on the statements of net assets.

K. RETIREMENT PLANS

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

The University’s total payroll for fiscal years 2012 and 2011 was approximately \$858,813 and \$833,364, respectively, of which approximately \$643,630 and \$639,114 was covered by the plan. The University’s contribution during 2012 and 2011 was approximately \$50,216, or 7.80%, and \$49,884, or 7.81%, of covered payroll, respectively, and the faculty and staff’s contribution was approximately \$33,743, or 5.24%, and \$33,524, or 5.25%, of covered payroll, respectively.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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 \$11,077 and \$10,620 for the years ended June 30, 2012 and 2011, 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 2012 and 2011 for the health insurance liability under current individual tenure buyout arrangements was \$48 and \$712, respectively. The expense incurred for 2012 and 2011 health insurance premium increases under all tenure buyout arrangements was \$6 and \$57, respectively. The total termination benefit obligation at June 30, 2012 and 2011 was \$277 and \$1,166, respectively.

L. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of facilities that are estimated to cost approximately \$523,984. As of June 30, 2012, the approximate remaining costs to complete these facilities were \$300,047, which will be financed as follows:

| | |
|--------------------------------------|-------------------|
| Bond funds | \$ 124,430 |
| Federal funds | 15,048 |
| University funds | 27,150 |
| State capital appropriations | 26,969 |
| Private gifts, grants, and contracts | <u>106,450</u> |
| | <u>\$ 300,047</u> |

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

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

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

M. RELATED-PARTY TRANSACTIONS

The University routinely has transactions with the Nebraska Medical Center (NMC). The members of the faculty at the University are also members of the medical staff of NMC, and in many other areas, the operations of the University and NMC are integrated and overlap. The University provides certain operational and support services, as well as certain direct financial support to NMC. For the fiscal years ended June 30, 2012 and 2011, NMC purchased approximately \$64,877 and \$58,958 of goods and services from the University.

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2012:

| | Compen- sation | Supplies and Materials | Contractual Services | Repairs and Maintenance | Utilities | Communi- cations | Scholarships and Fellowships | Deprecia- tion | Total |
|---------------------------------------|--------------------|------------------------------|-------------------------|-------------------------------|------------------|---------------------|------------------------------------|-------------------|---------------------|
| Instruction | \$ 398,301 | \$ 30,163 | \$ 11,891 | \$ 3,479 | \$ 6 | \$ 2,592 | \$ 3,358 | \$ - | \$ 449,790 |
| Research | 178,262 | 48,284 | 45,132 | 9,475 | 139 | 1,336 | 1,270 | - | 283,898 |
| Public service | 72,127 | 17,442 | 16,065 | 742 | 370 | 1,138 | 272 | - | 108,156 |
| Academic support | 87,771 | 26,366 | 79 | 235 | 27 | 1,501 | 162 | - | 116,141 |
| Student services | 24,858 | 5,321 | 568 | 276 | 1 | 317 | 546 | - | 31,887 |
| Institutional support | 75,599 | 20,107 | 5,737 | 1,029 | 65 | 1,390 | 76 | - | 104,003 |
| Operation and maintenance of plant | 35,690 | 3,651 | 3,504 | 38,751 | 32,496 | 326 | 34 | - | 114,452 |
| Healthcare entities | 164,399 | 13,052 | 17,936 | 1,941 | 151 | 1,032 | 1,301 | - | 199,812 |
| Scholarships and fellowships | 2,721 | 315 | 3,424 | - | - | 3 | 57,996 | - | 64,459 |
| Auxiliary operations | 86,310 | 95,313 | 19,078 | 5,955 | 1,729 | 4,742 | 2,805 | - | 215,932 |
| Depreciation | - | - | - | - | - | - | - | 104,088 | 104,088 |
| Total expenses | <u>\$1,126,038</u> | <u>\$ 260,014</u> | <u>\$ 123,414</u> | <u>\$ 61,883</u> | <u>\$ 34,984</u> | <u>\$ 14,377</u> | <u>\$ 67,820</u> | <u>\$ 104,088</u> | <u>\$ 1,792,618</u> |

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NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

For the year ended June 30, 2011:

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

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THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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 2008A, Series 2009A, Series 2009B, Series 2011, and Series 2012 – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consist primarily of room and board charges.

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

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

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

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

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

Pledges pertaining to these issues are disclosed in Note H.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

| | June 30, | |
|--|-------------------|-------------------|
| | 2012 | 2011 |
| Condensed Statements of Net Assets | | |
| Assets: | | |
| Current assets | \$ 56,589 | \$ 56,406 |
| Non-current assets: | | |
| Capital assets | 404,715 | 395,955 |
| Other non-current assets | 141,652 | 69,406 |
| Total assets | <u>602,956</u> | <u>521,767</u> |
| Liabilities: | | |
| Current liabilities | 31,916 | 28,861 |
| Non-current liabilities | 425,818 | 365,861 |
| Total liabilities | <u>457,734</u> | <u>394,722</u> |
| Net assets: | | |
| Invested in capital assets, net of related debt | 27,035 | 24,069 |
| Restricted: | | |
| Expendable: | | |
| Plant construction | 8,423 | 8,330 |
| Debt service | 92,821 | 78,960 |
| Unrestricted | 16,943 | 15,686 |
| Total net assets | <u>\$ 145,222</u> | <u>\$ 127,045</u> |
| Years Ended June 30, | | |
| | 2012 | 2011 |
| Condensed Statements of Revenues, Expenses, and Changes in Net Assets | | |
| Operating revenues | \$ 112,977 | \$ 107,194 |
| Operating expenses: | | |
| Depreciation | (13,648) | (13,006) |
| Other operating expenses | (72,750) | (70,675) |
| Operating income | 26,579 | 23,513 |
| Non-operating expense | (8,402) | (12,276) |
| Change in net assets | 18,177 | 11,237 |
| Net assets, beginning of year | <u>127,045</u> | <u>115,808</u> |
| Net assets, end of year | <u>\$ 145,222</u> | <u>\$ 127,045</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

| | Years Ended June 30, | |
|--|----------------------|------------------|
| | 2012 | 2011 |
| Condensed Statements of Cash Flows | | |
| Net cash flows from operating activities | \$ 45,266 | \$ 36,345 |
| Net cash flows from capital and related financing activities | 18,043 | (74,803) |
| Net cash flows from investing activities | 7,448 | (7,205) |
| Net change in cash and cash equivalents | 70,757 | (45,663) |
| Cash and cash equivalents, beginning of year | 86,065 | 131,728 |
| Cash and cash equivalents, end of year | <u>\$ 156,822</u> | <u>\$ 86,065</u> |

P. SUBSEQUENT EVENTS

On September 6, 2012, the Board of Regents issued \$20,690 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2012B. The proceeds of the bonds will be used to pay the cost of acquiring, constructing, equipping, and furnishing facilities for health, physical education, and recreation facilities.

The University of Nebraska has evaluated subsequent events from the balance sheet date through December 14, 2012, the date at which the financial statements were available to be issued.

Q. UNIVERSITY OF NEBRASKA FOUNDATION

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

Although the University does not control the timing or amount of receipts from the Foundation, the resources that the Foundation holds and invests, or the income thereon, are restricted to the activities of the University by the donors. Because these restricted resources held by the Foundation are primarily used by, or for the benefit of, the University, the Foundation is considered a component unit of the University and is therefore discretely presented with the University's financial statements. Based on the Foundation's audited financial statements as of June 30, 2012 and 2011, the Foundation's net assets (including unrealized gains) totaled \$1,466,272, and \$1,427,633, respectively.

During the years ended June 30, 2012 and 2011, the Foundation contributed \$71 million and \$71 million, respectively, to the University for academic support, student assistance, faculty assistance, research, museums, and libraries. In addition, the Foundation provided capital gifts of \$51 million and \$58 million during 2012 and 2011, respectively, to the University. These contributions provided support for several projects, including the construction of the UNMC Health Professions Project, the UNMC Sorrell Center and several UNL Athletics Capital Projects.

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

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

R. COMPONENT UNIT DISCLOSURES

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

(1) Summary of Significant Accounting Policies

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

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

(b) *Basis of Accounting and Presentation*

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

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

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

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains or losses on investments and any other assets or liabilities are reported as increases in unrestricted net assets unless their use is limited by donor stipulation or by laws. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between applicable classes of net assets.

THE UNIVERSITY OF NEBRASKA**NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2012 and 2011
(Thousands)**

(c) *Cash and Cash Equivalents*

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

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

(d) *Contributions*

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

(e) *Investments and Temporary Investments*

Investments and temporary investments in equity securities with readily determinable fair values and all debt securities are reported at fair value. Investments in securities traded on a national securities exchange are valued at the latest quoted market prices. For debt securities, if quoted market prices are not available, the fair values are estimated using pricing models, quoted prices of similar securities with similar characteristics, or discounted cash flows. For alternative investments in funds that do not have readily determinable fair values including private equity investments, hedge funds, real estate funds, commingled funds, and similar funds, the Foundation estimates fair value using net asset value per share or its equivalent as a practical expedient to estimated fair value. Investments in closely held stock are estimated based on independent appraisals and information provided by the respective companies.

Real estate, mortgage contracts, annuities, and the cash value of insurance policies are recorded at amortized cost. They are reviewed for impairment on an annual basis.

THE UNIVERSITY OF NEBRASKA**NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2012 and 2011
(Thousands)**

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

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

(f) *Property and Equipment*

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

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

(g) *Deposits Held for Others*

Deposits held for others represent funds held in a fiduciary capacity. The transactions of these funds are not reflected in the consolidated statements of activities as the Foundation is acting as an agent for these funds. Such funds approximated \$270 million and \$281 million at June 30, 2012 and 2011 and were held on behalf of the University of Nebraska.

(h) *Fair Value of Financial Instruments*

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

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

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

Cash and cash equivalents, other receivables, accounts payable and accrued liabilities, University of Nebraska benefits payable, scholarships, research, fellowships and professorships payable, and deferred revenue approximate fair value due to their short-term nature. The carrying value of defined annuities payable and pledges receivable approximates fair value since the inherent interest rates closely reflect current market rates.

(i) *Income Taxes*

The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Foundation recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Such tax positions, which are more than 50% likely of being realized, are measured at their highest value. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs. During 2012 and 2011, management determined that there are no income tax positions requiring recognition in the consolidated financial statements.

(j) *Use of Estimates*

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

(2) **Fair Value Measurements**

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

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

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

- Level 3 inputs are unobservable inputs for the asset or liability.

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

The tables below present the balances of assets measured at June 30, 2012 and 2011 at fair value on a recurring basis.

| | 2012 | | | |
|---|---------------------|----------------|----------------|----------------|
| | Total | Level 1 | Level 2 | Level 3 |
| Investments: | | | | |
| Certificates of deposit, savings, and money funds | \$ 25,133 | 25,133 | – | – |
| U.S. government securities and sovereign debt | 9,629 | – | 9,629 | – |
| State government securities | 1,589 | – | 1,589 | – |
| Local government securities | 1,475 | – | 1,475 | – |
| International bonds | 31,241 | – | 31,241 | – |
| Corporate bonds | 97,147 | 97,147 | – | – |
| Common stock | 301,109 | 281,926 | – | 19,183 |
| Mutual funds - equity | 68,522 | 68,522 | – | – |
| Mutual funds - fixed income | 159,257 | 159,257 | – | – |
| Real estate funds | 5,379 | – | – | 5,379 |
| Limited partnerships | 494,240 | – | 477,668 | 16,572 |
| Preferred stock | 167 | – | 167 | – |
| Temporary investments: | | | | |
| U.S. Treasuries | 244,290 | 244,290 | – | – |
| Certificates of deposit | 6,329 | – | 6,329 | – |
| State government securities | 4,754 | – | 4,754 | – |
| Local government securities | 14,765 | – | 14,765 | – |
| Corporate bonds | 46,280 | 46,280 | – | – |
| Total | <u>\$ 1,511,306</u> | <u>922,555</u> | <u>547,617</u> | <u>41,134</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

| | 2011 | | | |
|--|---------------------|----------------|----------------|---------------|
| | Total | Level 1 | Level 2 | Level 3 |
| Investments: | | | | |
| Certificates of deposit, savings, and money funds | \$ 13,911 | 13,911 | - | - |
| U.S. government securities and sovereign debt | 7,113 | - | 7,113 | - |
| State government securities | 1,424 | - | 1,424 | - |
| Local government securities | 1,310 | - | 1,310 | - |
| International bonds | 34,025 | - | 34,025 | - |
| Corporate bonds | 13,320 | 13,320 | - | - |
| Common stock | 390,692 | 390,692 | - | - |
| Mutual funds - Equity | 72,679 | 72,679 | - | - |
| Mutual funds - Fixed income | 148,807 | 148,807 | - | - |
| Real estate funds | 5,770 | - | - | 5,770 |
| Limited partnerships | 550,122 | - | 535,522 | 14,600 |
| Preferred stock | 187 | - | 187 | - |
| Temporary investments: | | | | |
| U.S. Treasuries | 281,191 | 281,191 | - | - |
| Certificates of Deposit | 4,900 | - | 4,900 | - |
| Total | <u>\$ 1,525,451</u> | <u>920,600</u> | <u>584,481</u> | <u>20,370</u> |

Certain investments in limited partnerships classified in Levels 2 and 3 consist of shares or units in investment funds as opposed to direct interests in the funds' underlying holdings, which may be marketable. Because the net asset value reported by each fund is used as a practical expedient to estimate the fair value of the Foundation's interest therein, its classification in Level 2 or 3 is based on the Foundation's ability to redeem its interest at or near the date of the consolidated statement of financial position. If the interest can be redeemed in the near term, the investment is classified in Level 2. The classification of investments in the fair value hierarchy is not necessarily an indication of the risks, liquidity, or degree of difficulty in estimating the fair value of each investment's underlying assets and liabilities.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

There were no transfers between Level 1 and Level 2 inputs during the year ended June 30, 2012. The changes in the financial assets for which the Foundation has used Level 3 inputs to determine fair value are as follows:

| | |
|--|-------------------------|
| Balance, July 1, 2010 | \$ 183,970 |
| Transfers and reclassifications | (160,560) |
| Net realized losses | (115) |
| Net unrealized gains | 2,117 |
| Interest, dividends, other income/losses | 334 |
| Investment management fees | (690) |
| Purchases | 1,421 |
| Distributions | (6,107) |
| Balance, June 30, 2011 | <u>20,370</u> |
| Transfers and reclassifications | 19,183 |
| Net realized gains | 2,261 |
| Net unrealized losses | (876) |
| Interest, dividends, other income/losses | (60) |
| Investment management fees | (522) |
| Purchases | 3,546 |
| Distributions | (2,768) |
| Balance, June 30, 2012 | <u><u>\$ 41,134</u></u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(3) Investments

Investments consist of the following at June 30, 2012 and 2011:

| | <u>2012</u> | <u>2011</u> |
|--|---------------------|---------------------|
| Investments stated at fair value: | | |
| Certificates of deposits, savings, and money funds | \$ 25,133 | \$ 13,911 |
| U.S. government securities and sovereign debt | 9,629 | 7,113 |
| State government securities | 1,589 | 1,424 |
| Local government securities | 1,475 | 1,310 |
| International bonds | 31,241 | 34,025 |
| Corporate bonds | 97,147 | 13,320 |
| Common stock | 301,109 | 390,692 |
| Mutual funds – equity | 68,522 | 72,679 |
| Mutual funds – fixed income | 159,257 | 148,807 |
| Real estate funds | 5,379 | 5,770 |
| Limited partnerships | 494,240 | 550,122 |
| Preferred stock | 167 | 187 |
| Investments stated at other than fair value: | | |
| Real estate | 47,828 | 47,516 |
| Real estate mortgage and contracts | 3,075 | 4,508 |
| Other | 3,862 | 4,154 |
| Cash value of life insurance | 2,755 | 4,699 |
| Annuity contracts | 158 | 208 |
| Total | <u>\$ 1,252,566</u> | <u>\$ 1,300,445</u> |
| Temporary investments stated at fair value: | | |
| U.S. Treasuries | \$ 244,290 | \$ 281,191 |
| Certificates of deposit | 6,329 | 4,900 |
| State government securities | 4,754 | – |
| Local government securities | 14,765 | – |
| Corporate bonds | 46,280 | – |
| Temporary investments stated at other than fair value: | | |
| Real estate | 4,892 | – |
| Total | <u>\$ 321,310</u> | <u>\$ 286,091</u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The estimated value of certain alternative investments and nonmarketable securities, such as partnerships and private equity funds, was provided by the respective companies. For these alternative investments, the Foundation uses the net asset value (or its equivalent) reported by the underlying fund to estimate the fair value of the investment. Below is a summary of investments accounted for at net asset value at June 30, 2012 and 2011:

| | 2012 | | | |
|--------------------------------|-------------------|-----------------------------|--|---------------------------------|
| | Fair Value | Unfunded commitments | *Redemption frequency (if currently eligible) | Redemption notice period |
| Domestic equities | \$ 142,978 | – | m/q | 1 – 90 days |
| International equities | 229,956 | – | m/q | 1 – 90 days |
| Commodities | 25,060 | – | m/q | 1 – 90 days |
| Private equity/venture capital | 11,148 | 10,135 | N/A | N/A |
| Real asset funds | 10,803 | 4,147 | N/A | N/A |
| Hedge funds: | | | | |
| Domestic long/short | 14,192 | – | q/sa/a | 90 – 360 days |
| Global long/short | 18,313 | – | q/sa/a | 90 – 360 days |
| Multiple strategies | 31,282 | – | q/sa/a | 90 – 360 days |
| Credit strategies | 15,887 | – | q/sa/a | 90 – 360 days |
| | <u>\$ 499,619</u> | <u>14,282</u> | | |

* m – monthly, q – quarterly, sa – semiannual, a - annual

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

| | 2011 | | | |
|--------------------------------|-------------------|-----------------------------|--|---------------------------------|
| | Fair Value | Unfunded commitments | *Redemption frequency (if currently eligible) | Redemption notice period |
| Domestic equities | \$ 171,987 | – | m/q | 1 – 90 days |
| International equities | 188,875 | – | m/q | 1 – 90 days |
| Commodities | 14,356 | – | m/q | 1 – 90 days |
| Fixed Income | 76,643 | – | m/q | 1 – 90 days |
| Private equity/venture capital | 12,261 | 1,219 | N/A | N/A |
| Real asset funds | 11,107 | 6,020 | N/A | N/A |
| Hedge funds: | | | | |
| Domestic long/short | 13,360 | – | q/sa/a | 90 – 360 days |
| Global long/short | 18,788 | – | q/sa/a | 90 – 360 days |
| Multiple strategies | 32,398 | – | q/sa/a | 90 – 360 days |
| Credit strategies | 16,117 | – | q/sa/a | 90 – 360 days |
| | <u>\$ 555,892</u> | <u>7,239</u> | | |

* m – monthly, q – quarterly, sa – semiannual, a - annual

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

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(4) Pledges Receivable

Pledges receivable are recorded on the consolidated statements of financial position as assets net of an allowance for uncollectible accounts and discounted to their present value. Promises to give, net of discount to present value at 6% and allowance for doubtful accounts, are due to be collected as follows as of June 30, 2012 and 2011:

| | <u>2012</u> | <u>2011</u> |
|---------------------------------|--------------------------|-----------------------|
| Gross amount due in: | | |
| One year or less | \$ 67,409 | 49,634 |
| One to five years | 118,606 | 105,166 |
| More than five years | <u>21,073</u> | <u>21,062</u> |
| | 207,088 | 175,862 |
| Less discount to present value | <u>21,749</u> | <u>20,070</u> |
| | 185,339 | 155,792 |
| Less allowance to present value | <u>5,560</u> | <u>4,674</u> |
| | <u><u>\$ 179,779</u></u> | <u><u>151,118</u></u> |

The discount will be recognized as contribution income in years 2012 through 2040.

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

(5) Property and Equipment

Property and equipment at June 30, 2012 and 2011 are as follows:

| | <u>2012</u> | <u>2011</u> |
|------------------------------------|------------------------|---------------------|
| Property | \$ 1,692 | 1,651 |
| Leasehold improvements | 3,291 | 3,157 |
| Aircraft | 4,177 | 4,177 |
| Automobiles | 265 | 290 |
| Furniture, equipment, and software | <u>7,173</u> | <u>6,922</u> |
| | 16,598 | 16,197 |
| Less accumulated depreciation | <u>10,530</u> | <u>9,367</u> |
| Net property and equipment | <u><u>\$ 6,068</u></u> | <u><u>6,830</u></u> |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(6) Split-Interest Agreements

The Foundation is the beneficiary of split-interest agreements in the form of charitable gift annuities, charitable remainder trusts, and pooled income funds. In connection with certain agreements, the Foundation has committed to the payment of an annual annuity to the donor. The value of split-interest agreements is measured as the Foundation's share of the assets. Liabilities associated with these agreements as of June 30, 2012 and 2011 are \$20,824 and \$22,848, respectively, and have been reflected as deferred annuities payable on the consolidated statements of financial position.

(7) Net Assets

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

The amounts of the net assets as of June 30, 2012 and 2011 are as follows:

| | <u>2012</u> | <u>2011</u> |
|--|---------------------|------------------|
| Temporarily restricted – charitable trusts and annuities | \$ 28,319 | 31,201 |
| Temporarily restricted – available for specific purposes | 709,923 | 677,973 |
| Permanently restricted – endowment | 743,603 | 704,127 |
| | <u>\$ 1,481,845</u> | <u>1,413,301</u> |

Net assets of \$123,553 and \$136,989 were released from donor restrictions during 2012 and 2011 by incurring expenses satisfying the restricted purposes or by occurrence of other events specified by the donors.

(8) Endowments

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

The Foundation's endowment consists of approximately 4,600 individual funds established for a variety of purposes. The Foundation holds endowment funds for support of its programs and operations. As required by generally accepted accounting principles, net assets and the changes therein associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

The Board of Directors of the Foundation has interpreted NUPMIFA as requiring the preservation of the whole dollar value of the original gift as of the gift date of donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Foundation classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment, the original value of subsequent gifts to the permanent endowment, and accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. Interest, dividends, and net appreciation of the donor-restricted endowment funds are classified according to donor stipulations, if any. Absent any donor-imposed restrictions, interest, dividends, and net appreciation of donor-restricted endowment funds are classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed by NUPMIFA. In accordance with NUPMIFA, the Foundation considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

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

Endowment net asset composition by type of fund as of June 30, 2012 and 2011 is as follows:

| | 2012 | | | Total net endowment assets |
|-------------------------------------|---------------------|-----------------------------------|-----------------------------------|---|
| | Unrestricted | Temporarily restricted | Permanently restricted | |
| Donor-restricted endowment funds | \$ (42,587) | 260,415 | 743,603 | 961,431 |
| | 2011 | | | |
| | Unrestricted | Temporarily restricted | Permanently restricted | Total net endowment assets |
| Donor-restricted endowment funds | \$ (17,449) | 290,601 | 704,127 | 977,279 |

THE UNIVERSITY OF NEBRASKA

NOTES TO FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2012 and 2011 (Thousands)

(a) *Investment Return Objectives, Risk Parameters, and Strategies*

The Foundation has adopted investment and spending policies, approved by the Board of Directors of the Foundation, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes equity, debt securities, and illiquid alternative investments that are intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution of 4.5%, while growing the funds if possible. Therefore, the Foundation expects its endowment assets, over time, to earn a real (inflation-adjusted) rate of return of at least 5.5% per year net of investment management fees and transaction costs, when measured over rolling five-year period. Actual return in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

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

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

(9) **Lease Commitments**

The Foundation entered into an amended lease agreement for rental of office space on the second and third floors in Lincoln, beginning September 1, 2007 and extending through August 31, 2017. The annual rental is \$577 through calendar year 2012, with a possible increase based on changes in the consumer price index for the period from January 1, 2013 through August 31, 2017. The Foundation had also entered into a contract for rental of office space in Omaha for 15 years beginning on November 1, 2008 with increases every 60 months. The annual rental is \$388 for the first five years and \$418 for the next five years. The Foundation entered into an amended lease agreement for office space in Kearney for the period from November 1, 2008 to October 31, 2014 at a rental rate of \$3.5 per month with an increase to \$3.6 effective November 1, 2011. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2012 are as follows:

| | | |
|------|----|-------|
| 2013 | \$ | 1,008 |
| 2014 | | 1,029 |
| 2015 | | 1,010 |
| 2016 | | 996 |
| 2017 | | 996 |

THE UNIVERSITY OF NEBRASKA**NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2012 and 2011
(Thousands)**

(10) Retirement Plan

The Foundation sponsors a retirement plan that covers employees of the Foundation and Tech Park with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF or Fidelity annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under 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 his/her salary to the plan and the Foundation matches the amount with either 8.0% or 6.5% of salary, respectively. Effective January 1, 2012, any employee enrolling in the lower tier of the plan will contribute 3.5% of salary to the retirement plan and receive an employer contribution equal to 5.5% of the employee's salary. Any employee currently enrolled in the lower tier will be grandfathered as long as he/she continues his/her current enrollment in the lower tier and will receive an employer contribution of 6.5% of his/her salary. However, if the employee elects to move to the higher tier (5.5% employee, 8.0% employer) at any future time and subsequently wishes to re-enroll in the lower tier, he/she will be subject to the employer contribution rate in effect at that time. The Foundation and Tech Park contributions to the plans for the years ended June 30, 2012 and 2011 were \$774 and \$720, respectively.

(11) Contingencies and Commitments

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

(12) Subsequent Events

In preparing the consolidated financial statements, the Foundation has evaluated events and transactions for potential recognition or disclosure through September 28, 2012, the date the consolidated financial statements were available to be issued.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Mike Foley
State Auditor

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

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

Board of Regents of the University of Nebraska
Lincoln, Nebraska

We have audited the financial statements of the business-type activities and the discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2012 and 2011, which collectively comprise the University's basic financial statements and have issued our report thereon dated December 14, 2012. Our report includes a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the University Technological Development Corporation, the University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the activity relating to the Members of the Obligated Group Under the Master Trust Indenture, as described in our report on the University's financial statements. The financial statements of these entities were not audited in accordance with *Government Auditing Standards* and, accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with these entities.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

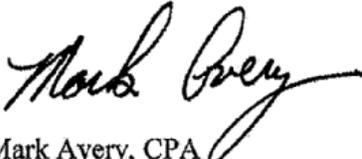
As part of obtaining reasonable assurance about whether the University's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material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

We also noted certain matters that we reported to management of the University in a separate letter dated December 14, 2012.

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

This report is intended solely for the information and use of management, Board of Regents of the University of Nebraska, others within the entity, the Nebraska Legislature, and the appropriate Federal and regulatory agencies 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 14, 2012


Mark Avery, CPA
Audit Manager

STATISTICAL

UNL Chase Hall



UNMC Doctors South Kiewit



UNO Sapp Field House



UNK Stout Hall

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**THE UNIVERSITY OF NEBRASKA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2012
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Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year and provided by the Office of the Vice President for Business and Finance.

THE UNIVERSITY OF NEBRASKA

FINANCIAL TRENDS

**SCHEDULE OF REVENUE AND EXPENSES AND CHANGES IN NET ASSETS (THOUSANDS) (UNAUDITED)
YEARS ENDED JUNE 30**

| | (Dollars) | | | | | (Percent of Total) | | | | |
|--|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|--------------|--------------|--------------|--------------|
| | 2012 | 2011 | 2010 | 2009 | 2008 | 2012 | 2011 | 2010 | 2009 | 2008 |
| Revenues: | | | | | | | | | | |
| Tuition and fees | \$ 321,279 | \$ 291,855 | \$ 258,559 | \$ 245,630 | \$ 224,585 | 16 % | 14 % | 14 % | 15 % | 13 % |
| Grants and contracts - restricted | 366,212 | 378,881 | 358,364 | 301,770 | 334,380 | 19 | 19 | 19 | 18 | 20 |
| Sales and services of educational activities | 88,046 | 103,977 | 73,609 | 71,040 | 68,705 | 4 | 5 | 4 | 4 | 4 |
| Sales and services of health care entities | 217,799 | 218,546 | 204,221 | 192,899 | 181,824 | 11 | 11 | 11 | 12 | 11 |
| Sales and services of auxiliary operations | 245,379 | 237,847 | 216,564 | 210,657 | 189,691 | 12 | 12 | 11 | 13 | 11 |
| Other operating revenues | 12,755 | 11,488 | 9,782 | 12,706 | 7,594 | 1 | 1 | 1 | 1 | - |
| Total operating revenues | <u>1,251,470</u> | <u>1,242,594</u> | <u>1,121,099</u> | <u>1,034,702</u> | <u>1,006,779</u> | <u>63</u> | <u>62</u> | <u>60</u> | <u>63</u> | <u>59</u> |
| State of Nebraska noncapital appropriations | 486,155 | 489,774 | 496,963 | 501,794 | 475,098 | 25 | 24 | 26 | 30 | 28 |
| Other non-operating revenues, net | 227,189 | 314,082 | 286,779 | 122,000 | 224,571 | 12 | 14 | 14 | 7 | 13 |
| Total revenues | <u>1,964,814</u> | <u>2,046,450</u> | <u>1,904,841</u> | <u>1,658,496</u> | <u>1,706,448</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> |
| Expenses: | | | | | | | | | | |
| Compensation and benefits | 1,126,038 | 1,104,876 | 1,043,839 | 1,023,285 | 956,366 | 62 % | 61 % | 62 % | 64 % | 62 % |
| Supplies and materials | 260,014 | 286,556 | 231,900 | 243,746 | 231,572 | 14 | 16 | 14 | 15 | 15 |
| Contractual services | 123,414 | 127,782 | 113,097 | 101,792 | 95,893 | 7 | 7 | 7 | 6 | 6 |
| Repairs and maintenance | 61,883 | 57,368 | 76,050 | 49,898 | 41,552 | 3 | 3 | 5 | 3 | 3 |
| Utilities | 34,984 | 36,854 | 37,157 | 35,972 | 32,975 | 2 | 2 | 2 | 2 | 2 |
| Communications | 14,377 | 13,425 | 13,655 | 13,909 | 14,583 | 1 | 1 | 1 | 1 | 1 |
| Depreciation | 104,088 | 90,846 | 81,724 | 68,525 | 69,977 | 6 | 5 | 5 | 5 | 5 |
| Scholarships and fellowships | 67,820 | 69,835 | 58,702 | 50,442 | 65,969 | 3 | 3 | 3 | 3 | 4 |
| Total operating expenses | <u>1,792,618</u> | <u>1,787,542</u> | <u>1,656,124</u> | <u>1,587,569</u> | <u>1,508,887</u> | <u>98</u> | <u>98</u> | <u>99</u> | <u>99</u> | <u>98</u> |
| Other non-operating expenses, net | 28,701 | 37,548 | 21,847 | 22,853 | 23,776 | 2 | 2 | 1 | 1 | 2 |
| Total expenses | <u>1,821,319</u> | <u>1,825,090</u> | <u>1,677,971</u> | <u>1,610,422</u> | <u>1,532,663</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> |
| Increase in net assets | <u>\$ 143,495</u> | <u>\$ 221,360</u> | <u>\$ 226,870</u> | <u>\$ 48,074</u> | <u>\$ 173,785</u> | | | | | |

(Continued)

THE UNIVERSITY OF NEBRASKA

FINANCIAL TRENDS

SCHEDULE OF REVENUE AND EXPENSES AND CHANGES IN NET ASSETS (THOUSANDS) (UNAUDITED) (CONTINUED)

YEARS ENDED JUNE 30

| | (Dollars) | | | | | (Percent of Total) | | | | |
|--|------------|------------|------------|------------|------------|--------------------|-------|-------|-------|-------|
| | 2007 | 2006 | 2005 | 2004 | 2003 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Revenues: | | | | | | | | | | |
| Tuition and fees | \$ 209,445 | \$ 195,281 | \$ 186,987 | \$ 168,882 | \$ 149,792 | 13 % | 13 % | 14 % | 13 % | 12 % |
| Grants and contracts - restricted | 328,555 | 318,708 | 284,069 | 285,252 | 253,804 | 20 | 21 | 21 | 22 | 20 |
| Sales and services of educational activities | 65,422 | 58,187 | 47,802 | 44,536 | 38,380 | 4 | 4 | 3 | 3 | 3 |
| Sales and services of health care entities | 156,519 | 146,512 | 141,006 | 109,069 | 95,459 | 10 | 10 | 10 | 8 | 8 |
| Sales and services of auxiliary operations | 193,367 | 181,697 | 163,313 | 160,894 | 147,586 | 12 | 12 | 12 | 12 | 12 |
| Other operating revenues | 8,462 | 8,298 | 6,616 | 8,747 | 19,610 | 1 | 1 | - | 1 | 2 |
| Total operating revenues | 961,770 | 908,683 | 829,793 | 777,380 | 704,631 | 60 | 61 | 60 | 59 | 57 |
| State of Nebraska noncapital appropriations | 460,282 | 429,270 | 398,933 | 390,188 | 412,395 | 28 | 28 | 29 | 30 | 33 |
| Other non-operating revenues, net | 197,578 | 178,667 | 139,610 | 150,181 | 123,026 | 12 | 11 | 11 | 11 | 10 |
| Total revenues | 1,619,630 | 1,516,620 | 1,368,336 | 1,317,749 | 1,240,052 | 100 % | 100 % | 100 % | 100 % | 100 % |
| Expenses: | | | | | | | | | | |
| Compensation and benefits | 892,133 | 843,145 | 803,991 | 753,090 | 757,497 | 61 % | 61 % | 63 % | 61 % | 64 % |
| Supplies and materials | 234,604 | 218,705 | 205,242 | 196,228 | 179,262 | 16 | 16 | 16 | 16 | 15 |
| Contractual services | 94,332 | 86,040 | 78,073 | 87,283 | 57,344 | 6 | 6 | 6 | 7 | 5 |
| Repairs and maintenance | 34,772 | 40,492 | 45,909 | 39,516 | 45,691 | 2 | 3 | 4 | 3 | 4 |
| Utilities | 29,950 | 32,096 | 27,812 | 26,612 | 23,494 | 2 | 2 | 2 | 2 | 2 |
| Communications | 13,738 | 13,844 | 12,059 | 12,449 | 13,828 | 1 | 1 | 1 | 1 | 1 |
| Depreciation | 73,498 | 59,711 | 57,583 | 52,227 | 53,182 | 5 | 4 | 4 | 4 | 4 |
| Scholarships and fellowships | 62,391 | 59,802 | 40,708 | 36,119 | 31,858 | 5 | 4 | 3 | 4 | 3 |
| Total operating expenses | 1,435,418 | 1,353,835 | 1,271,377 | 1,203,524 | 1,162,156 | 98 | 97 | 99 | 98 | 98 |
| Other non-operating expenses, net | 27,893 | 34,462 | 16,751 | 21,760 | 28,971 | 2 | 3 | 1 | 2 | 2 |
| Total expenses | 1,463,311 | 1,388,297 | 1,288,128 | 1,225,284 | 1,191,127 | 100 % | 100 % | 100 % | 100 % | 100 % |
| Increase in net assets | \$ 156,319 | \$ 128,323 | \$ 80,208 | \$ 92,465 | \$ 48,925 | | | | | |

(Continued)

THE UNIVERSITY OF NEBRASKA

FINANCIAL TRENDS SCHEDULE OF NET ASSET COMPONENTS YEARS ENDED JUNE 30 (THOUSANDS) (UNAUDITED)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Invested in capital assets, net of related debt | \$ 1,066,258 | \$ 1,044,719 | \$ 955,142 | \$ 863,298 | \$ 841,385 | \$ 769,459 | \$ 741,018 | \$ 744,118 | \$ 702,947 | \$ 628,781 |
| Restricted for: | | | | | | | | | | |
| Nonexpendable: | | | | | | | | | | |
| Permanent endowment | 190,492 | 205,105 | 169,722 | 156,480 | 216,338 | 217,070 | 200,376 | 182,941 | 174,577 | 145,297 |
| Expendable: | | | | | | | | | | |
| Externally restricted funds | 148,726 | 140,250 | 127,938 | 120,448 | 150,669 | 137,247 | 122,382 | 111,000 | 119,575 | 109,879 |
| Loan fund | 44,507 | 44,223 | 43,935 | 43,946 | 44,009 | 44,692 | 44,290 | 43,783 | 42,551 | 40,914 |
| Plant construction | 159,400 | 107,087 | 125,575 | 103,398 | 43,462 | 37,127 | 35,710 | 14,182 | 12,740 | 81,423 |
| Debt service | 161,384 | 168,315 | 175,655 | 179,215 | 152,833 | 123,023 | 93,053 | 81,874 | 76,734 | 60,041 |
| Unrestricted | <u>901,600</u> | <u>819,173</u> | <u>709,545</u> | <u>613,857</u> | <u>583,872</u> | <u>530,165</u> | <u>465,635</u> | <u>396,243</u> | <u>364,809</u> | <u>335,133</u> |
| Total net assets | <u>\$ 2,672,367</u> | <u>\$ 2,528,872</u> | <u>\$ 2,307,512</u> | <u>\$ 2,080,642</u> | <u>\$ 2,032,568</u> | <u>\$ 1,858,783</u> | <u>\$ 1,702,464</u> | <u>\$ 1,574,141</u> | <u>\$ 1,493,933</u> | <u>\$ 1,401,468</u> |
| Reconciliation of Adjusted Unrestricted Assets: | | | | | | | | | | |
| Unrestricted net assets per statements | \$ 901,600 | \$ 819,173 | \$ 709,545 | \$ 613,857 | \$ 583,872 | \$ 530,165 | \$ 465,635 | \$ 396,243 | \$ 364,809 | \$ 335,133 |
| Less: Investment in joint venture | <u>282,013</u> | <u>275,175</u> | <u>253,410</u> | <u>230,369</u> | <u>227,508</u> | <u>208,965</u> | <u>193,982</u> | <u>163,084</u> | <u>147,866</u> | <u>131,516</u> |
| Adjusted unrestricted net assets | <u>\$ 619,587</u> | <u>\$ 543,998</u> | <u>\$ 456,135</u> | <u>\$ 383,488</u> | <u>\$ 356,364</u> | <u>\$ 321,200</u> | <u>\$ 271,653</u> | <u>\$ 233,159</u> | <u>\$ 216,943</u> | <u>\$ 203,617</u> |
| Reconciliation of outstanding indebtedness: | | | | | | | | | | |
| Bond obligations payable | \$ 671,305 | \$ 684,785 | \$ 700,705 | \$ 642,970 | \$ 594,220 | \$ 492,410 | \$ 374,220 | \$ 368,595 | \$ 382,955 | \$ 253,135 |
| Lease obligations payable | <u>3,442</u> | <u>5,063</u> | <u>6,586</u> | <u>9,359</u> | <u>12,759</u> | <u>14,896</u> | <u>5,063</u> | <u>6,586</u> | <u>9,359</u> | <u>12,759</u> |
| Total outstanding indebtedness | <u>\$ 674,747</u> | <u>\$ 689,848</u> | <u>\$ 707,291</u> | <u>\$ 652,329</u> | <u>\$ 606,979</u> | <u>\$ 507,306</u> | <u>\$ 379,283</u> | <u>\$ 375,181</u> | <u>\$ 392,314</u> | <u>\$ 265,894</u> |
| Ratio of adjusted unrestricted net assets to total outstanding indebtedness (times) | <u>0.92</u> | <u>0.79</u> | <u>0.64</u> | <u>0.59</u> | <u>0.59</u> | <u>0.63</u> | <u>0.72</u> | <u>0.62</u> | <u>0.55</u> | <u>0.77</u> |

THE UNIVERSITY OF NEBRASKA

MARKET, DEMOGRAPHIC, AND ECONOMIC INFORMATION HISTORY OF NON-CAPITAL APPROPRIATIONS (THOUSANDS) (UNAUDITED)

| Year | Appropriations | | University as Percent of State |
|------|-----------------------|---------------------------|-----------------------------------|
| | State General Fund | University Non-capital | |
| 2003 | \$ 2,621,296 | \$ 412,450 | 16 % |
| 2004 | 2,655,290 | 393,119 | 15 |
| 2005 | 2,758,083 | 398,617 | 14 |
| 2006 | 2,972,439 | 428,159 | 14 |
| 2007 | 3,180,851 | 454,486 | 14 |
| 2008 | 3,320,251 | 472,732 | 14 |
| 2009 | 3,481,661 | 492,106 | 14 |
| 2010 | 3,319,795 | 492,481 | 14 |
| 2011 | 3,405,101 | 494,720 | 14 |
| 2012 | 3,486,350 | 491,278 | 14 |

THE UNIVERSITY OF NEBRASKA

MARKET, DEMOGRAPHIC, AND ECONOMIC INFORMATION STATE OF NEBRASKA POPULATION, PERSONAL AND PER CAPITA INCOME CALENDAR YEARS 2002 - 2011 (UNAUDITED)

| Year | Calendar Years 2002 - 2011 | | |
|------|----------------------------|----------------------------------|----------------------|
| | Population | Personal Income (In Millions) | Per Capita Income |
| 2002 | 1,728,292 | \$ 52,249 | \$ 30,231 |
| 2003 | 1,738,643 | 55,652 | 32,009 |
| 2004 | 1,749,370 | 57,905 | 33,100 |
| 2005 | 1,761,497 | 60,064 | 34,098 |
| 2006 | 1,772,693 | 62,810 | 35,432 |
| 2007 | 1,783,440 | 67,569 | 37,887 |
| 2008 | 1,796,378 | 72,567 | 40,396 |
| 2009 | 1,812,683 | 69,675 | 38,438 |
| 2010 | 1,830,141 | 72,190 | 39,445 |
| 2011 | 1,842,641 | 78,220 | 42,450 |

Source: U.S. Department of Commerce, Bureau of Economic Analysis

THE UNIVERSITY OF NEBRASKA

OPERATING INFORMATION
SCHEDULE OF CAPITAL ASSET INFORMATION (THOUSANDS) (UNAUDITED)

| | Years Ended June 30 | | | | | | | | | |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Land | \$ 73,170 | \$ 72,407 | \$ 71,117 | \$ 60,812 | \$ 59,577 | \$ 57,640 | \$ 54,851 | \$ 52,789 | \$ 47,797 | \$ 45,071 |
| Land improvements | 159,630 | 143,813 | 135,018 | 131,121 | 120,879 | 111,301 | 106,982 | 92,733 | 81,707 | 73,972 |
| Leasehold improvements | 13,209 | 13,209 | 13,209 | 13,209 | 13,209 | 13,209 | 13,209 | 13,209 | 12,534 | - |
| Buildings | 1,929,341 | 1,833,585 | 1,644,313 | 1,460,965 | 1,251,148 | 1,199,961 | 1,118,896 | 1,047,475 | 1,006,792 | 955,501 |
| Equipment | 388,388 | 340,535 | 326,434 | 309,739 | 285,785 | 279,887 | 249,177 | 240,421 | 228,803 | 219,544 |
| Construction work in progress | 118,823 | 155,979 | 250,162 | 202,163 | 222,316 | 81,558 | 98,787 | 124,934 | 92,914 | 101,346 |
| Total capital assets | <u>2,682,561</u> | <u>2,559,528</u> | <u>2,440,253</u> | <u>2,178,009</u> | <u>1,952,914</u> | <u>1,743,556</u> | <u>1,641,902</u> | <u>1,571,561</u> | <u>1,470,547</u> | <u>1,395,434</u> |
| Less accumulated depreciation for: | | | | | | | | | | |
| Land improvements | 54,167 | 51,592 | 46,081 | 41,999 | 40,437 | 37,408 | 34,119 | 32,682 | 30,043 | 30,593 |
| Leasehold improvements | 3,847 | 3,406 | 2,965 | 2,524 | 2,083 | 1,642 | 1,201 | 760 | 305 | - |
| Buildings | 516,924 | 475,899 | 443,136 | 409,847 | 379,053 | 358,536 | 320,123 | 301,747 | 299,829 | 307,402 |
| Equipment | 251,750 | 227,863 | 211,955 | 196,440 | 186,703 | 178,729 | 163,542 | 149,403 | 141,924 | 134,822 |
| Total capital assets | <u>826,688</u> | <u>758,760</u> | <u>704,137</u> | <u>650,810</u> | <u>608,276</u> | <u>576,315</u> | <u>518,985</u> | <u>484,592</u> | <u>472,101</u> | <u>472,817</u> |
| Capital assets, net | <u>\$ 1,855,873</u> | <u>\$ 1,800,768</u> | <u>\$ 1,736,116</u> | <u>\$ 1,527,199</u> | <u>\$ 1,344,638</u> | <u>\$ 1,167,241</u> | <u>\$ 1,122,917</u> | <u>\$ 1,086,969</u> | <u>\$ 998,446</u> | <u>\$ 922,617</u> |
| Age of plant (in years) (1): | <u>8</u> | <u>8</u> | <u>9</u> | <u>9</u> | <u>9</u> | <u>8</u> | <u>9</u> | <u>8</u> | <u>9</u> | <u>9</u> |

(1) Computed as accumulated depreciation divided by depreciation expense.

THE UNIVERSITY OF NEBRASKA

OPERATING INFORMATION

FRESHMAN COMPARATIVE SELECTIVITY AND MATRICULATION DATA (UNAUDITED)

| | | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-------|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| UNL | Applications | 10,350 | 10,022 | 9,768 | 9,455 | 9,709 | 9,598 | 7,993 | 7,474 | 6,871 | 7,375 |
| | Accepted | 6,662 | 5,943 | 6,056 | 5,943 | 6,122 | 5,978 | 5,858 | 5,633 | 5,113 | 5,586 |
| | <i>Selectivity</i> | <i>64.4%</i> | <i>59.3%</i> | <i>62.0%</i> | <i>62.9%</i> | <i>63.1%</i> | <i>62.3%</i> | <i>73.3%</i> | <i>75.4%</i> | <i>74.4%</i> | <i>75.7%</i> |
| | Enrolled | 3,937 | 4,093 | 4,058 | 3,986 | 4,200 | 4,235 | 3,849 | 3,560 | 3,266 | 3,679 |
| | <i>Matriculation</i> | <i>59.1%</i> | <i>68.9%</i> | <i>67.0%</i> | <i>67.1%</i> | <i>68.6%</i> | <i>70.8%</i> | <i>65.7%</i> | <i>63.2%</i> | <i>63.9%</i> | <i>65.9%</i> |
| | Composit ACT Scores | 25.4 | 25.3 | 25.3 | 25.4 | 25.0 | 25.0 | 24.9 | 24.9 | 24.8 | 24.4 |
| UNO | Applications | 4,536 | 4,625 | 4,562 | 4,717 | 4,306 | 3,891 | 3,871 | 3,742 | 3,624 | 3,994 |
| | Accepted | 3,630 | 3,503 | 3,467 | 3,810 | 3,630 | 3,341 | 3,314 | 3,316 | 3,159 | 3,393 |
| | <i>Selectivity</i> | <i>80.0%</i> | <i>75.7%</i> | <i>76.0%</i> | <i>80.8%</i> | <i>84.3%</i> | <i>85.9%</i> | <i>85.6%</i> | <i>88.6%</i> | <i>87.2%</i> | <i>85.0%</i> |
| | Enrolled | 1,761 | 1,785 | 1,803 | 1,816 | 1,818 | 1,642 | 1,648 | 1,762 | 1,646 | 1,543 |
| | <i>Matriculation</i> | <i>48.5%</i> | <i>51.0%</i> | <i>52.0%</i> | <i>47.7%</i> | <i>50.1%</i> | <i>49.1%</i> | <i>49.7%</i> | <i>53.1%</i> | <i>52.1%</i> | <i>45.5%</i> |
| | Composit ACT Scores | 22.9 | 22.6 | 23.0 | 22.9 | 23.0 | 22.8 | 22.7 | 22.7 | 22.5 | 22.8 |
| UNK | Applications | 2,815 | 2,615 | 2,622 | 2,895 | 2,797 | 2,646 | 2,468 | 2,433 | 2,710 | 2,676 |
| | Accepted | 2,402 | 2,258 | 2,239 | 2,215 | 2,244 | 2,092 | 2,056 | 2,057 | 2,293 | 2,248 |
| | <i>Selectivity</i> | <i>85.3%</i> | <i>86.3%</i> | <i>85.4%</i> | <i>76.5%</i> | <i>80.2%</i> | <i>79.1%</i> | <i>83.3%</i> | <i>84.5%</i> | <i>84.6%</i> | <i>84.0%</i> |
| | Enrolled | 1,136 | 1,074 | 1,132 | 983 | 1,045 | 996 | 1,014 | 1,062 | 1,163 | 1,123 |
| | <i>Matriculation</i> | <i>47.3%</i> | <i>47.6%</i> | <i>50.6%</i> | <i>44.4%</i> | <i>46.6%</i> | <i>47.6%</i> | <i>49.3%</i> | <i>51.6%</i> | <i>50.7%</i> | <i>50.0%</i> |
| | Composit ACT Scores | 22.9 | 22.7 | 22.7 | 22.6 | 22.4 | 22.4 | 22.2 | 22.2 | 22.1 | 22.1 |
| Total | Applications | 17,701 | 17,262 | 16,952 | 17,067 | 16,812 | 16,135 | 14,332 | 13,649 | 13,205 | 14,045 |
| | Accepted | 12,694 | 11,704 | 11,762 | 11,968 | 11,996 | 11,411 | 11,228 | 11,006 | 10,565 | 11,227 |
| | <i>Selectivity</i> | <i>71.7%</i> | <i>67.8%</i> | <i>69.4%</i> | <i>70.1%</i> | <i>71.4%</i> | <i>70.7%</i> | <i>78.3%</i> | <i>80.6%</i> | <i>80.0%</i> | <i>79.9%</i> |
| | Enrolled | 6,834 | 6,952 | 6,993 | 6,785 | 7,063 | 6,873 | 6,511 | 6,384 | 6,075 | 6,345 |
| | <i>Matriculation</i> | <i>53.8%</i> | <i>59.4%</i> | <i>59.5%</i> | <i>56.7%</i> | <i>58.9%</i> | <i>60.2%</i> | <i>58.0%</i> | <i>58.0%</i> | <i>57.5%</i> | <i>56.5%</i> |

Selectivity computed as accepted freshman as a percent of applications.

Matriculation computed as enrolled freshman as a percent of acceptances.

UNMC's curriculum is comprised mainly of professional programs and, therefore, freshman data is not included.

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

THE UNIVERSITY OF NEBRASKA

OPERATING INFORMATION STUDENT FTE'S, TUITION, AND DISCOUNTS (UNAUDITED)

| | Years Ended June 30 | | | | | | | | | |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
| Level | | | | | | | | | | |
| Undergraduate | 34,604 | 34,373 | 33,480 | 32,812 | 32,337 | 31,644 | 31,515 | 31,066 | 32,188 | 32,415 |
| Graduate | 5,970 | 5,962 | 5,881 | 5,540 | 5,346 | 5,216 | 5,031 | 4,858 | 6,197 | 6,372 |
| Professional | 2,224 | 2,166 | 2,249 | 2,209 | 2,132 | 2,083 | 2,075 | 2,071 | 1,306 | 1,312 |
| Total | <u>42,798</u> | <u>42,501</u> | <u>41,610</u> | <u>40,561</u> | <u>39,815</u> | <u>38,943</u> | <u>38,621</u> | <u>37,995</u> | <u>39,691</u> | <u>40,099</u> |
| Percent | | | | | | | | | | |
| Undergraduate | 81 % | 81 % | 81 % | 81 % | 81 % | 81 % | 82 % | 82 % | 81 % | 81 % |
| Graduate | 14 | 14 | 14 | 14 | 14 | 14 | 13 | 13 | 16 | 16 |
| Professional | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 |
| Total | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> | <u>100 %</u> |
| Gross tuition and fees (thousands) | \$ 411,567 | \$ 377,084 | \$ 340,844 | \$ 317,648 | \$ 292,837 | \$ 272,091 | \$ 252,464 | \$ 240,836 | \$ 215,083 | \$ 189,142 |
| Tuition discounts and allowances (thousands) | <u>(90,288)</u> | <u>(85,229)</u> | <u>(82,285)</u> | <u>(72,018)</u> | <u>(68,252)</u> | <u>(62,646)</u> | <u>(57,183)</u> | <u>(53,849)</u> | <u>(46,201)</u> | <u>(39,350)</u> |
| Net tuition revenue and fees (thousands) | <u>\$ 321,279</u> | <u>\$ 291,855</u> | <u>\$ 258,559</u> | <u>\$ 245,630</u> | <u>\$ 224,585</u> | <u>\$ 209,445</u> | <u>\$ 195,281</u> | <u>\$ 186,987</u> | <u>\$ 168,882</u> | <u>\$ 149,792</u> |
| Net tuition revenue and fees per FTE | \$ 7,507 | \$ 6,867 | \$ 6,214 | \$ 6,056 | \$ 5,641 | \$ 5,378 | \$ 5,056 | \$ 4,921 | \$ 4,255 | \$ 3,736 |
| Percent of tuition discounts and allowances (1) | 22 % | 23 % | 24 % | 23 % | 23 % | 23 % | 23 % | 22 % | 21 % | 21 % |

(1) Tuition discounts and allowances as a percent of gross tuition and fees.

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

THE UNIVERSITY OF NEBRASKA

OPERATING INFORMATION FACULTY AND STAFF FTE HISTORY (UNAUDITED)

| | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Faculty | 3,871 | 3,837 | 3,746 | 3,771 | 3,624 | 3,519 | 3,414 | 3,343 | 3,298 | 3,327 |
| Staff * | <u>11,997</u> | <u>11,494</u> | <u>11,492</u> | <u>11,509</u> | <u>11,143</u> | <u>10,840</u> | <u>10,750</u> | <u>10,493</u> | <u>10,426</u> | <u>10,768</u> |
| Total Employees | <u>15,868</u> | <u>15,331</u> | <u>15,238</u> | <u>15,280</u> | <u>14,767</u> | <u>14,359</u> | <u>14,164</u> | <u>13,836</u> | <u>13,724</u> | <u>14,095</u> |
| Faculty FTE per student FTE | <u>11</u> | <u>12</u> | <u>12</u> |

* Staff includes all non-faculty employees (administrative, managerial-professional, graduate assistants and students.)

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

THE UNIVERSITY OF NEBRASKA

OPERATING INFORMATION

TENURE DENSITY DATA

FOR THE YEARS ENDED (UNAUDITED)

| | | 2012 | 2011 | 2010 | 2009 | 2008 | 2007 | 2006 | 2005 | 2004 | 2003 |
|------|-------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| UNL | Tenured Faculty | 886 | 864 | 921 | 917 | 915 | 917 | 904 | 889 | 893 | 876 |
| | Tenure-Track | 266 | 259 | 270 | 264 | 238 | 234 | 220 | 225 | 210 | 210 |
| | Percent of tenured and tenure track | 76.9% | 76.9% | 77.3% | 77.6% | 79.4% | 79.7% | 80.4% | 79.8% | 81.0% | 80.7% |
| UNMC | Tenured Faculty | 271 | 268 | 273 | 267 | 259 | 254 | 251 | 249 | 255 | 253 |
| | Health Professionals | 490 | 488 | 474 | 461 | 416 | 384 | 354 | 357 | 346 | 342 |
| | Percent of tenured | 35.6% | 35.4% | 36.5% | 36.7% | 38.4% | 39.8% | 41.5% | 41.1% | 42.4% | 42.5% |
| UNO | Tenured Faculty | 347 | 327 | 338 | 336 | 336 | 327 | 318 | 302 | 299 | 301 |
| | Tenure-Track | 94 | 91 | 99 | 108 | 107 | 114 | 118 | 122 | 124 | 126 |
| | Percent of tenured and tenure track | 78.7% | 78.2% | 77.3% | 75.7% | 75.8% | 74.1% | 72.9% | 71.2% | 70.7% | 70.5% |
| UNK | Tenured Faculty | 177 | 175 | 181 | 178 | 187 | 185 | 185 | 190 | 186 | 175 |
| | Tenure-Track | 74 | 65 | 66 | 72 | 60 | 68 | 65 | 70 | 71 | 74 |
| | Percent of tenured and tenure track | 70.5% | 72.9% | 73.3% | 71.2% | 75.7% | 73.1% | 74.0% | 73.1% | 72.4% | 70.3% |

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

UNIVERSITY OF NEBRASKA

OPERATING INFORMATION

RETENTION RATES OF FRESHMAN AND BACCALAUREATE GRADUATION RATES
FOR THE YEARS ENDED (UNAUDITED)Retention Rates of First-Time
Full-Time Freshmen After One Year

| <u>Fall Cohort</u> | <u>UNL</u> | <u>UNO</u> | <u>UNK</u> |
|--------------------|------------|------------|------------|
| 2003 | 82 % | 75 % | 82 % |
| 2004 | 84 | 75 | 84 |
| 2005 | 84 | 75 | 84 |
| 2006 | 83 | 73 | 79 |
| 2007 | 84 | 73 | 77 |
| 2008 | 84 | 72 | 80 |
| 2009 | 84 | 72 | 83 |
| 2010 | 84 | 73 | 82 |
| 2011 | 84 | 73 | 77 |

Baccalaureate Graduation Rate After Six Years

| <u>Fall Cohort</u> | <u>UNL</u> | <u>UNO</u> | <u>UNK</u> |
|--------------------|------------|------------|------------|
| 1998 | 62 % | 38 % | 55 % |
| 1999 | 63 | 39 | 55 |
| 2000 | 63 | 38 | 55 |
| 2001 | 63 | 41 | 58 |
| 2002 | 64 | 43 | 59 |
| 2003 | 63 | 45 | 59 |
| 2004 | 64 | 45 | 58 |
| 2005 | 67 | 43 | 61 |
| 2006 | 64 | 45 | 56 |

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

UNIVERSITY OF NEBRASKA

OPERATING INFORMATION

DEGREES EARNED

FOR THE YEARS ENDED (UNAUDITED)

Bachelor's

| <u>Year</u> | <u>UNL</u> | <u>UNO</u> | <u>UNMC</u> | <u>UNK</u> |
|-------------|------------|------------|-------------|------------|
| 2003 | 2,980 | 1,490 | 448 | 901 |
| 2004 | 3,119 | 1,524 | 451 | 874 |
| 2005 | 3,267 | 1,570 | 473 | 873 |
| 2006 | 3,187 | 1,686 | 506 | 858 |
| 2007 | 3,217 | 1,721 | 410 | 912 |
| 2008 | 3,246 | 1,768 | 378 | 917 |
| 2009 | 3,219 | 1,836 | 354 | 851 |
| 2010 | 3,312 | 1,769 | 379 | 850 |
| 2011 | 3,621 | 1,937 | 359 | 750 |
| 2012 | 3,719 | 2,172 | 607 | 788 |

Master's

| <u>Year</u> | <u>UNL</u> | <u>UNO</u> | <u>UNMC</u> | <u>UNK</u> |
|-------------|------------|------------|-------------|------------|
| 2003 | 825 | 711 | 751 | 240 |
| 2004 | 843 | 717 | 680 | 205 |
| 2005 | 803 | 734 | 693 | 220 |
| 2006 | 811 | 711 | 576 | 282 |
| 2007 | 813 | 646 | 120 | 220 |
| 2008 | 816 | 749 | 127 | 297 |
| 2009 | 842 | 681 | 185 | 293 |
| 2010 | 853 | 720 | 159 | 311 |
| 2011 | 874 | 696 | 162 | 340 |
| 2012 | 1,017 | 793 | 157 | 373 |

Doctorial

| <u>Year</u> | <u>UNL</u> | <u>UNO</u> | <u>UNMC</u> |
|-------------|------------|------------|-------------|
| 2003 | 377 | 13 | 267 |
| 2004 | 367 | 15 | 253 |
| 2005 | 372 | 19 | 367 |
| 2006 | 373 | 17 | 303 |
| 2007 | 398 | 11 | 315 |
| 2008 | 382 | 21 | 310 |
| 2009 | 399 | 19 | 321 |
| 2010 | 417 | 22 | 311 |
| 2011 | 426 | 23 | 293 |
| 2012 | 391 | 32 | 309 |

Source: University of Nebraska Central Administration Office of Institutional Research and Planning

ACCREDITATION

Accreditation in colleges and universities indicates the dedication of the faculty and administration of the University to meet rigorous standards of academic quality. These standards include such factors as professional attainments of faculty, quality of research, library holdings, physical facilities and general support for programs by funding authorities.

The University of Nebraska has been accredited by the North Central Association of Colleges and Secondary Schools since the Association first began accrediting colleges and universities in 1913. In addition, various colleges, schools, and departments are accredited by their respective professional agencies.



UNIVERSITY OF NEBRASKA

Schedule of Expenditures of Federal Awards

June 30, 2012

Independent Auditors' Report on the Schedule of Expenditures of Federal Awards

Independent Auditors' Report on Compliance with Requirements That Could Have a
Direct and Material Effect on Each Major Program and on Internal Control over
Compliance in Accordance with OMB Circular A-133

UNIVERSITY OF NEBRASKA**Table of Contents**

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

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

Independent Auditors' Report

The Board of Regents
University of Nebraska:

We have audited the accompanying schedule of expenditures of federal awards (the Schedule) of the University of Nebraska (the University) for the year ended June 30, 2012. This Schedule is the responsibility of the University's management. Our responsibility is to express an opinion on this Schedule based on our audit.

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 Schedule is free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the University's internal control over financial reporting of the Schedule. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the Schedule, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall Schedule presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the schedule of expenditures of federal awards referred to above presents fairly, in all material respects, the expenditures of federal awards of the University of Nebraska for the year ended June 30, 2012, in conformity with U.S. generally accepted accounting principles.

This report is intended solely for the information and use of management of the University of Nebraska, the Board of Regents of the University of Nebraska, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Omaha, Nebraska
February 13, 2013

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|-----------------------------------|---------------------------------|-------------|-----------------|---------------------------|-----------------------|
| Research and Development Cluster: | | | | | |
| 10 Department of Agriculture: | | | | | |
| Department of Agriculture: | | | | | |
| | Iowa State University | 10 | 416-30-01A | \$ 23,658 | \$ — |
| Agriculture Research Service | | 10.001 | 5836259745 | 6,200 | — |
| Agriculture Research Service | | 10.001 | 5854381321 | 21,400 | — |
| Agriculture Research Service | | 10.001 | 5854388335 | 1,036,125 | — |
| Agriculture Research Service | | 10.001 | 5854400928 | 42 | — |
| Agriculture Research Service | | 10.001 | 5854401931 | 36,572 | — |
| Agriculture Research Service | | 10.001 | 5854401941 | 8,872 | — |
| Agriculture Research Service | | 10.001 | 5854401942 | 108,731 | — |
| Agriculture Research Service | | 10.001 | 5854402949 | 11,770 | — |
| Agriculture Research Service | | 10.001 | 5854402953 | 79 | — |
| Agriculture Research Service | | 10.001 | 5854402956 | 1,272 | — |
| Agriculture Research Service | | 10.001 | 5854406355 | 7,855 | — |
| Agriculture Research Service | | 10.001 | 5854427298 | 49,342 | 19,054 |
| Agriculture Research Service | | 10.001 | 5912659099 | 23,922 | — |
| Agriculture Research Service | National Sunflower Association | 10.001 | | 5,000 | — |
| Agriculture Research Service | National Sunflower Association | 10.001 | | 5,000 | — |
| Agriculture Research Service | National Sunflower Association | 10.001 | | 1,301 | — |
| Agriculture Research Service | North Carolina State University | 10.001 | 2010-0640-03 | 18,225 | — |
| Agriculture Research Service | | 10.001 | 55-5440-0-318 | 13,763 | — |
| Agriculture Research Service | | 10.001 | 58-1275-9-322 | 91,688 | — |
| Agriculture Research Service | | 10.001 | 58-3611-1-727 | 44,848 | — |
| Agriculture Research Service | | 10.001 | 58-3622-0-639 | 27,262 | — |
| Agriculture Research Service | | 10.001 | 58-3625-1-700 | 5,663 | — |
| Agriculture Research Service | | 10.001 | 58-3625-1-748 | 17,354 | — |
| Agriculture Research Service | | 10.001 | 58-5440-0-309 | 19,086 | — |
| Agriculture Research Service | | 10.001 | 58-5440-0-313 | 2,008 | — |
| Agriculture Research Service | | 10.001 | 58-5440-0-331 | 576 | — |
| Agriculture Research Service | | 10.001 | 58-5440-2947 | 36,715 | — |
| Agriculture Research Service | | 10.001 | 58-5440-7-334 | 19,736 | — |
| Agriculture Research Service | | 10.001 | 58-5440-7-340 | 22,525 | — |
| Agriculture Research Service | | 10.001 | 58-5442-8-234 | 66,013 | 50,952 |
| Agriculture Research Service | | 10.001 | 58-6204-0-082 | 4,694 | — |
| Agriculture Research Service | | 10.001 | 58-6435-9-406 | 46,156 | — |
| Agriculture Research Service | | 10.001 | 58-6645-1-031 | 84,338 | — |
| Agriculture Research Service | | 10.001 | 59-0206-1-115 | 14,970 | — |
| Agriculture Research Service | | 10.001 | 59-0206-1-122 | 30,215 | — |
| Agriculture Research Service | | 10.001 | 59-0206-9-055 | 50,311 | — |
| Agriculture Research Service | | 10.001 | 59-0790-7-080 | 11,336 | — |
| Agriculture Research Service | | 10.001 | 59-3611-2-634 | 13,978 | — |
| Agriculture Research Service | | 10.001 | 59-5440-0-302 | 65,029 | 34,293 |
| Agriculture Research Service | | 10.001 | 59-5440-1-309 | 100,977 | 6,121 |
| Agriculture Research Service | | 10.001 | 59-5440-1-310 | 108,689 | — |
| Agriculture Research Service | | 10.001 | 59-6206-2-056 | 1,831 | — |
| Agriculture Research Service | North Dakota State University | 10.001 | FAR-0017999-2 | 2,000 | — |
| Agriculture Research Service | University of Minnesota | 10.001 | H000830501 | 5,000 | — |
| Plant and Animal Disease | Chadron State College | 10.025 | | 8,902 | — |
| Plant and Animal Disease | | 10.025 | 10-7488-0711-CA | 9,329 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|------------------------------------|----------------|------------------|------------------------------|--------------------------|
| Plant and Animal Disease | | 10.025 | 11-7488-0711-CA | \$ 11,447 | \$ — |
| Plant and Animal Disease | | 10.025 | 11-9419-0065-CA | 6,831 | — |
| Plant and Animal Disease | | 10.025 | 11-9419-0209-CA | 3,630 | — |
| Wildlife Services | | 10.028 | 1074880485(CA) | 47,756 | — |
| Wildlife Services | | 10.028 | 1171000337CA | 12,829 | — |
| Wildlife Services | | 10.028 | 1174880485(CA) | 60,703 | — |
| USDA Economics | Nebraska Department of Agriculture | 10.125 | 18-05-138 | 9,586 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 1813093 | 11,906 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 1813164 | 344 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 1813169 | 38,739 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-090 | 8,763 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-094 | 8,395 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-096 | 22 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-131 | 22,839 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-134 | 15,902 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-135 | 17,201 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-136 | 17,040 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-137 | 616 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-166 | 1,126 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-167 | 17,129 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-168 | 372 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 18-13-170 | 25,027 | — |
| Agricultural Special Research Grants | | 10.200 | 2008-34345-19220 | 52 | — |
| Agricultural Special Research Grants | | 10.200 | 2008-34627-19088 | 1,360 | — |
| Agricultural Special Research Grants | University of California – Davis | 10.200 | 200911201-NEBR2 | 3 | — |
| Agricultural Special Research Grants | | 10.200 | 2009-34328-19932 | 60,942 | 35,013 |
| Agricultural Special Research Grants | | 10.200 | 2009-34345-19858 | 19,148 | — |
| Agricultural Special Research Grants | | 10.200 | 2009-34352-19745 | 5,100 | — |
| Agricultural Special Research Grants | | 10.200 | 2009-34627-19777 | 69,192 | — |
| Agricultural Special Research Grants | | 10.200 | 2010-34345-21186 | 451,460 | — |
| Agricultural Special Research Grants | | 10.200 | 2011-38832-30771 | 100,000 | — |
| Agricultural Special Research Grants | | 10.200 | 2012-70002-19387 | 50,701 | — |
| Agricultural Special Research Grants | South Dakota State University | 10.200 | 3TE033 | 19,723 | — |
| Agricultural Special Research Grants | South Dakota State University | 10.200 | 3TF033 | 37,695 | — |
| Agricultural Special Research Grants | South Dakota State University | 10.200 | 3TG081 | 28,417 | — |
| Agricultural Special Research Grants | Cornell University | 10.200 | 62094-9555 | 1,787 | — |
| Agricultural Special Research Grants | Cornell University | 10.200 | 62094-9564 | 1,555 | — |
| Agricultural Special Research Grants | Colorado State University | 10.200 | G-1474-13 | 1,007 | — |
| Agricultural Special Research Grants | Montana State University | 10.200 | G161-11-W3317 | 17,608 | — |
| Agricultural Special Research Grants | Kansas State University | 10.200 | S11053 | 7,112 | — |
| Cooperative Forestry Research | | 10.202 | 31200-06031 | 54,045 | — |
| Cooperative Forestry Research | | 10.202 | 32100-06031 | 231,763 | — |
| Agricultural Experiment Stations Hatch Act | | 10.203 | 31100-06031 | 311,435 | — |
| Agricultural Experiment Stations Hatch Act | | 10.203 | 31200-06031 | 1,022,904 | — |
| Agricultural Experiment Stations Hatch Act | | 10.203 | FORMULA FUNDS | 2,371,592 | — |
| USDA Competitive Research Grants | | 10.206 | 20073520018298 | 18,909 | — |
| USDA Competitive Research Grants | | 10.206 | 2006-35318-17376 | 10,971 | — |
| USDA Competitive Research Grants | | 10.206 | 2006-35320-17213 | 685 | — |
| USDA Competitive Research Grants | | 10.206 | 2007-55618-18143 | 50,291 | 19,464 |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|-------------------------------------|----------------|------------------|------------------------------|--------------------------|
| USDA Competitive Research Grants | | 10.206 | 2008-35201-04546 | \$ 6,173 | \$ — |
| USDA Competitive Research Grants | | 10.206 | 2008-35204-04530 | 14,504 | — |
| USDA Competitive Research Grants | | 10.206 | 2008-35204-04561 | 34,514 | — |
| USDA Competitive Research Grants | | 10.206 | 2009-35503-05175 | 62,800 | — |
| USDA Competitive Research Grants | Colorado State University | 10.206 | G-1407-1 | 47,005 | — |
| Animal Health and Disease Research | | 10.207 | 36100-06031 | 112,580 | — |
| Institution Capacity Building Grants | North Carolina A&T State University | 10.216 | 240535B | 4,394 | — |
| Higher Education Challenge Grants | Purdue University | 10.217 | 8000041336-AG | 48,570 | — |
| Biotechnology Risk Assessment Research | | 10.219 | 2010-33522-21658 | 63,578 | — |
| Biotechnology Risk Assessment Research | | 10.219 | 2010-33522-21673 | 107,936 | 59,316 |
| Higher Education Multicultural Scholars | | 10.220 | 31200-06031 | 14,343 | — |
| Agricultural and Rural Economic Research | | 10.250 | 58300080046 | 5,408 | — |
| Economic Innovation and Research | Mississippi State University | 10.255 | 018000-321470-05 | 34,523 | — |
| Integrated Programs | | 10.303 | 2006-51130-03708 | 38,704 | — |
| Integrated Programs | | 10.303 | 2008-51110-04340 | 112,415 | 10,216 |
| Integrated Programs | Texas Women's University | 10.303 | 2010-045-1 | 7,970 | — |
| Integrated Programs | | 10.303 | 2010-51110-21143 | 116,331 | 78,115 |
| Integrated Programs | Oklahoma State University | 10.303 | AB-5-67490-UNL | 33,874 | — |
| Agricultural Homeland Security | | 10.304 | 2009-37620-05622 | 40,598 | — |
| Organic Agriculture Research and Extension | | 10.307 | 2007-51300-03785 | 113,910 | — |
| Organic Agriculture Research and Extension | | 10.307 | 2009-51300-05541 | 12,722 | — |
| Organic Agriculture Research and Extension | | 10.307 | 2009-51300-05603 | 509,102 | — |
| Specialty Crop Research | Texas Agrilife Research | 10.309 | 570799 | 7,724 | — |
| Agriculture and Food Research Initiative | | 10.310 | 20113957030576 | 139,876 | — |
| Agriculture and Food Research Initiative | CRCES | 10.310 | 20116700330213 | 40,047 | — |
| Agriculture and Food Research Initiative | | 10.310 | 20126701719344 | 8,885 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2009-65119-05753 | 139,181 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2009-65300-05702 | 62,833 | — |
| Agriculture and Food Research Initiative | Texas Women's University | 10.310 | 2010-106-3 | 52,391 | — |
| Agriculture and Food Research Initiative | University of California – Davis | 10.310 | 201015718-09 | 261,316 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2010-65505-20622 | 120,500 | 70,399 |
| Agriculture and Food Research Initiative | | 10.310 | 2010-85605-20546 | 191,128 | 33,081 |
| Agriculture and Food Research Initiative | | 10.310 | 2011-39569-30583 | 118,841 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67004-20029 | 9,566 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67005-30060 | 103,729 | 50,803 |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67015-20076 | 175,556 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67017-20080 | 88,651 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67019-20052 | 94,372 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2012-67015-30191 | 29,618 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2012-67019-19360 | 11,824 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2012-68003-30155 | 25,718 | — |
| Agriculture and Food Research Initiative | VA Polytechnic Institute | 10.310 | 422262-19214 | 34,913 | — |
| Agriculture and Food Research Initiative | Purdue University | 10.310 | 8000041933-AG | 83,665 | — |
| Agriculture and Food Research Initiative | University of Missouri | 10.310 | E0003159901 | 10,908 | — |
| Agriculture and Food Research Initiative | North Dakota State University | 10.310 | FAR-0015525-1 | 41,946 | — |
| Agriculture and Food Research Initiative | Kansas State University | 10.310 | S09189 | 83,406 | — |
| Community Outreach and Assistance | | 10.455 | 11IE53102040 | 40,822 | — |
| Non-Insurance Risk Management Tools | | 10.456 | 06IE08310065-P | 2,095 | — |
| Non-Insurance Risk Management Tools | | 10.456 | 09IE08310035 | 155,127 | 10,919 |

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 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|---------------------|---------------------------|-----------------------|
| Non-Insurance Risk Management Tools | | 10.456 | 10-IE-5310-1002 | \$ 13,949 | \$ — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H002484602 | 9,157 | — |
| Forestry Research | | 10.652 | 11-JV-11330152-115 | 4,031 | — |
| Forest Land Enhancement | | 10.677 | 10JV11330152045 | 46,016 | — |
| Forest Biomass for Energy | | 10.686 | 12-DG-11111169-033 | 4,695 | — |
| Soil Survey | | 10.903 | 68748210506 | 70,522 | — |
| Soil Survey | | 10.903 | 68748210521 | 12,585 | — |
| International Technical Agriculture | | 10.960 | 58-3148-0-173 | 13,904 | — |
| Cochran Fellowship Program-Intern'l Training | | 10.962 | 58-3148-7-243 | 11,206 | — |
| 10 Agency total | | | | 11,436,675 | |
| 11 Department of Commerce: | | | | | |
| ITA Special Projects | | 11.113 | IT11FCS1130002 | 47,848 | — |
| Climate and Global Change | University of Michigan | 11.431 | 3001854824 | 13,415 | — |
| Climate and Global Change | | 11.431 | NA07OAR4310464 | 24,007 | 17,281 |
| Climate and Global Change | | 11.431 | NA08OAR4310677 | 6,111 | — |
| Climate and Global Change | | 11.431 | NA09OAR4310179 | 51,211 | — |
| Climate and Global Change | | 11.431 | NA09OAR4310188 | 85,471 | — |
| Climate and Global Change | | 11.431 | NA10OAR4310111 | 103,373 | 17,082 |
| Climate and Global Change | | 11.431 | NA11OAR4310152 | 51,468 | — |
| Meteorologic and Hydrologic Modernization | UCAR | 11.467 | NA11NWS4670004 | 2,074 | — |
| Meteorologic and Hydrologic Modernization | UCAR | 11.467 | Z11-91842 | 23,742 | — |
| Congress ID Awards | | 11.469 | NA09SEC4690009 | 202,588 | 23,310 |
| Educational Partnership | Florida A&M University | 11.481 | 000953; C-2885 | 17,910 | — |
| Measurement Engineering Research Standard | Nanoelectronics Research | 11.609 | 2010-NE-1462H | 25,908 | — |
| Measurement Engineering Research Standard | | 11.609 | 70NANB11H165 | 19,282 | — |
| Measurement Engineering Research Standard | | 11.609 | 70NANB12H013 | 31,707 | — |
| Measurement Engineering Research Standard | | 11.609 | 70NANB12H070 | 2,781 | — |
| 11 Agency total | | | | 708,896 | |
| 12 Department of Defense: | | | | | |
| Department of Defense | SFC Fluids | 12 | 58982 | 22,304 | — |
| Department of Defense | Nebraska Military Department | 12 | | 53,122 | — |
| Department of Defense | Walter Reed National Military Medical Center | 12 | | 4,848 | — |
| Department of Defense | Nebraska Military Department | 12 | | 16,956 | — |
| Department of Defense | Stanford University | 12 | 27118860-46215-A | 71,710 | — |
| Department of Defense | | 12 | HQ0147-12-C-6013 | 102,983 | 20,444 |
| Department of Defense | | 12 | HQ0147-12-C-6014 | 212,612 | — |
| Department of Defense | Battelle | 12 | PO US001-0000297546 | 28,740 | — |
| Department of Defense | U.S. DEPARTMENT OF DEFENSE | 12 | W91243-07-M-0089 | 43,641 | (25,000) |
| Department of Defense | Army Corps of Engineers | 12 | W9126G-10-P-0403 | 2,341 | — |
| Collaborative Research and Development | Infoscitex Corp | 12.114 | 1450-S001 | 38,680 | — |
| Collaborative Research and Development | | 12.114 | HDTRA10710008 | 166,497 | — |
| Basic Applied Research | | 12.300 | N000140510432 | 98,743 | 84,716 |
| Basic Applied Research | | 12.300 | N00014-09-1-0943 | 601,425 | — |
| Basic Applied Research | | 12.300 | N00014-091-1174 | 471,203 | — |
| Basic Applied Research | | 12.300 | N00014-11-1-0262 | 63,338 | — |
| Basic Applied Research | | 12.300 | N00014-11-1-0499 | 92,887 | — |
| Basic Applied Research | | 12.300 | N00014-11-1-0705 | 54,065 | — |

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 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|-----------------------------|---------------------------------|-------------|----------------------|---------------------------|-----------------------|
| Basic Applied Research | | 12.300 | N00014-12-1-0556 | \$ 15,570 | \$ — |
| Basic Scientific Research | Peter Kiewit Institute | 12.351 | | 4,397 | — |
| Basic Scientific Research | Peter Kiewit Institute | 12.351 | | 66,137 | — |
| Basic Scientific Research | North Carolina State University | 12.351 | 2009064601 HDTRA1090 | 283,683 | — |
| Basic Scientific Research | | 12.351 | HDTRA1-10-1-0098 | 61,303 | — |
| Basic Scientific Research | | 12.351 | HDTRA1-12-1-0003 | 43,079 | — |
| Army Other | | 12.398 | HDTRA1-10-C-0055 | 689,319 | — |
| Army Other | | 12.398 | HDTRA1-11-C-0001 | 823,184 | 113,838 |
| Army Other | | 12.398 | W912HQ-10-C-0040 | 126,252 | 53,100 |
| Army Medical Research | University of Mississippi | 12.420 | 11-01-043 | 100,653 | — |
| Army Medical Research | Iowa State University | 12.420 | 421-20-09A | 230,915 | — |
| Army Medical Research | University of Montana | 12.420 | PG11-24825-01 | 95,935 | — |
| Army Medical Research | Dynport Vaccine Co. | 12.420 | S1008590 | 270,918 | — |
| Army Medical Research | | 12.420 | W81 XWH-1010175 | 210,398 | 16,832 |
| Army Medical Research | Creighton University | 12.420 | W81XWH-07-1-0201 | 5,442 | — |
| Army Medical Research | | 12.420 | W81XWH-07-1-0351 | 31,451 | — |
| Army Medical Research | | 12.420 | W81XWH-07-C-0114 | 4,565 | — |
| Army Medical Research | | 12.420 | W81XWH-0810459 | 112,336 | — |
| Army Medical Research | | 12.420 | W81XWH-0810474 | 61,325 | — |
| Army Medical Research | | 12.420 | W81XWH-08-1-0541 | 38,871 | — |
| Army Medical Research | | 12.420 | W81XWH-08-1-0789 | 1,471 | — |
| Army Medical Research | | 12.420 | W81XWH-0910155 | 141,045 | — |
| Army Medical Research | | 12.420 | W81XWH-0910386 | 892,323 | 191,449 |
| Army Medical Research | | 12.420 | W81XWH-0910454 | 623,274 | 457,549 |
| Army Medical Research | | 12.420 | W81XWH0910745 | 411,038 | 192,519 |
| Army Medical Research | | 12.420 | W81XWH-0920185 | 1,119,361 | 567,784 |
| Army Medical Research | | 12.420 | W81XWH-1010271 | 72,138 | 26,858 |
| Army Medical Research | | 12.420 | W81XWH-1010401 | 38,561 | — |
| Army Medical Research | | 12.420 | W81XWH-1010703 | 737,736 | 149,345 |
| Army Medical Research | | 12.420 | W81XWH-1010740 | 263,834 | — |
| Army Medical Research | Iowa State University | 12.420 | W81XWH-10-1-0806 | 213,819 | — |
| Army Medical Research | | 12.420 | W81XWH-1010934 | 1,258,472 | 939,481 |
| Army Medical Research | | 12.420 | W81XWH-1110020 | 28,450 | — |
| Army Medical Research | | 12.420 | W81XWH-1110021 | 28,724 | — |
| Army Medical Research | | 12.420 | W81XWH-1110022 | 36,592 | — |
| Army Medical Research | | 12.420 | W81XWH-1110166 | 52,585 | — |
| Army Medical Research | | 12.420 | W81XWH-1110167 | 80,641 | — |
| Army Medical Research | | 12.420 | W81XWH-1110171 | 99,764 | — |
| Army Medical Research | | 12.420 | W81XWH-1110444 | 279,608 | — |
| Army Medical Research | | 12.420 | W81XWH-1110836 | 868,767 | 565,941 |
| Army Medical Research | | 12.420 | W9113M-0710004 | 612,729 | — |
| Basic Scientific Research | Central Florida University | 12.431 | 104226 | 95,761 | — |
| Basic Scientific Research | National Storage Industry | 12.431 | | 2,934 | — |
| Basic Scientific Research | North Texas University | 12.431 | GF2623-1 | 51,691 | — |
| Basic Scientific Research | Kansas State University | 12.431 | S12150 | 43,981 | — |
| Basic Scientific Research | Northwestern University | 12.431 | SP0005442-PROJ000189 | 170,638 | — |
| Basic Scientific Research | | 12.431 | W911NF0710307 | 8,017 | — |
| Basic Scientific Research | | 12.431 | W911NF0810311 | 118,910 | — |
| Basic Scientific Research | | 12.431 | W911NF-0910164 | 464,908 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|------------------------------------|-------------|----------------------|---------------------------|-----------------------|
| Basic Scientific Research | | 12.431 | W911NF-10-1-0431 | \$ 49,768 | \$ — |
| Basic Scientific Research | | 12.431 | W911NF-11-1-0033 | 1,271,187 | 76,832 |
| Air Force Office of Scientific Research | University of Tennessee | 12.500 | A11-0264-S008 Task 1 | 11,617 | — |
| Air Force Other | | 12.599 | FA8601-11-P-0205 | 12,593 | — |
| Air Force Other | | 12.599 | FA8650-07C5911 | 35,865 | — |
| Basic Applied Research | | 12.630 | FA9550-04-1-0232 | 10,532 | — |
| Basic Applied Research | | 12.630 | FA9550-08-1-0393 | 140,709 | — |
| Basic Applied Research | | 12.630 | HM1582-09-1-0031 | 657,951 | 177,451 |
| Basic Applied Research | | 12.630 | W911NF0920039 | 884,822 | — |
| Basic Applied Research | | 12.630 | W911NF-10-2-0099 | 1,029,820 | — |
| Office of Naval Research | | 12.700 | W911QY-10-C-0178 | 1,250,539 | 60,000 |
| Air Force Defense Research Sciences | | 12.800 | FA9550-07-1-0499 | 442,541 | — |
| Air Force Defense Research Sciences | | 12.800 | FA95500810232 | 1,597,184 | — |
| Air Force Defense Research Sciences | | 12.800 | FA95500910129 | 75,048 | — |
| Air Force Defense Research Sciences | | 12.800 | FA95500910687 | 171,390 | — |
| Air Force Defense Research Sciences | | 12.800 | FA9550-10-1-0341 | 274,186 | — |
| Air Force Defense Research Sciences | | 12.800 | FA95501010406 | 702,225 | — |
| Air Force Defense Research Sciences | | 12.800 | FA9550-11-1-0157 | 319,285 | — |
| Air Force Defense Research Sciences | | 12.800 | FA9550-11-1-0204 | 107,666 | 75,506 |
| Air Force Defense Research Sciences | | 12.800 | FA9550-11-1-0344 | 5,000 | — |
| Air Force Defense Research Sciences | | 12.800 | FA9550-12-1-0149 | 206 | — |
| Mathematical Sciences | | 12.901 | H98230-11-1-0139 | 43,291 | — |
| Mathematical Sciences | | 12.901 | H98230-11-1-0156 | 12,809 | — |
| Mathematical Sciences | | 12.901 | H98230-11-1-0212 | 20,000 | — |
| 12 Agency total | | | | 23,365,834 | |
| 14 Department of Housing and Urban Development: Economic Development – Neighborhood Init | | 14.251 | B08SPNE0654 | 111,276 | — |
| 15 Department of Interior: | | | | | |
| Department of Interior | Nebraska Game and Parks Commission | 15 | | 59,889 | — |
| Department of Interior | Nebraska Game and Parks Commission | 15 | | 15,995 | — |
| Department of Interior | Nebraska Game and Parks Commission | 15 | | 39,396 | — |
| Department of Interior | | 15 | G11PX00921 | 7,391 | — |
| Department of Interior | National Park Service | 15 | H6000060100/001 | 2,368 | — |
| Department of Interior | | 15 | J1404094676 | 9,023 | 9,023 |
| Department of Interior | | 15 | J6514100023 | 14,589 | — |
| Department of Interior | | 15 | P11AC61083 R64801104 | 1,506 | — |
| Department of Interior | | 15 | P11PX01636 | 1,734 | — |
| Department of Interior | University of Alaska – Fairbanks | 15 | UAF 100048 | 32,261 | — |
| Cultural Resources Management | | 15.511 | R10AC60044 | 79,761 | — |
| Fish and Wildlife | Nebraska Community Foundation | 15.517 | | 14,865 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 33,482 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 33,562 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 45,488 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 139,867 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 15,114 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 129,772 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | 10,014 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|----------------|----------------------|------------------------------|--------------------------|
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | | \$ 19,849 | \$ — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | 143403HQRU1586 | 66,970 | — |
| Sport Fish Restoration | Nebraska Game and Parks Commission | 15.605 | F-160-R | 130,970 | — |
| Fish and Wildlife Management | | 15.608 | 601819G306 0001 ES11 | 4,124 | — |
| Fish and Wildlife Management | | 15.608 | 601819G306 0002 ES11 | 875 | — |
| Fish and Wildlife Management | | 15.608 | F11AP00113 | 10,182 | — |
| Wildlife Restoration Basic Hunter Education | Nebraska Game and Parks Commission | 15.611 | 143403HQRU1586 | 246,045 | — |
| Cooperative Endangered Species Conservation | Nebraska Game and Parks Commission | 15.615 | | 3,621 | — |
| Cooperative Endangered Species Conservation | Nebraska Game and Parks Commission | 15.615 | | 1,851 | — |
| Cooperative Endangered Species Conservation | | 15.615 | 601818J423 11220000 | 554 | — |
| Cooperative Endangered Species Conservation | | 15.615 | 601818J423 11300000 | 1,253 | — |
| Cooperative Endangered Species Conservation | Nebraska Game and Parks Commission | 15.615 | E-7-1 | 31,736 | — |
| Cooperative Endangered Species Conservation | | 15.615 | F11AC00395 | 12,108 | — |
| Cooperative Endangered Species Conservation | Nebraska Game and Parks Commission | 15.615 | SC003FEDVEN | 8,234 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | | 40,810 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | 143403HQRU1586 | 114,850 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | SC002 | 43,907 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | T2-8-R-1, AM#0 | 31,111 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | T2-9-R-1, AM#0 | 1,566 | — |
| State Wildlife Grants | Nebraska Game and Parks Commission | 15.634 | T-72-R | 1,140 | — |
| Water Pollution Control | Nebraska Game and Parks Commission | 15.650 | 143403HQRU1586 | 19,300 | — |
| Migratory Bird Monitoring and Conservation | | 15.655 | F11AP00105 | 21,049 | — |
| State Water Resources Research Institutes | | 15.805 | G11AP20091 | 65,443 | — |
| State Water Resources Research Institutes | | 15.805 | G12AP20022 | 4,193 | — |
| U.S. Geological Survey Research and Data Coll | America View | 15.808 | AV08-NE01 | 36,620 | — |
| National Cooperative Geologic Mapping | | 15.810 | G10AC00283 | 28,986 | 2,320 |
| National Cooperative Geologic Mapping | | 15.810 | G11AC20264 | 34,223 | 10,250 |
| Cooperative Research Units | Nebraska Game and Parks Commission | 15.812 | 143403HQRU1586 | 13,872 | — |
| Cooperative Research Units | | 15.812 | G09AC00098 | 16,023 | — |
| Cooperative Research Units | | 15.812 | G09AC00114 | 6,492 | — |
| Cooperative Research Units | | 15.812 | G09AC00347 | 135,800 | 23,559 |
| Cooperative Research Units | | 15.812 | G10AC00065 | 32,715 | — |
| Cooperative Research Units | | 15.812 | G10AC00553 | 42,222 | — |
| Cooperative Research Units | | 15.812 | G10AC00554 | 6,503 | — |
| Historic Preservation Fund | Nebraska State Historical Society | 15.904 | 31-10-024 | 40,639 | — |
| Cooperative Research and Training Nat'l Park | | 15.945 | P12AC10430 H60000011 | 22,588 | — |
| 15 Agency total | | | | <u>1,984,501</u> | |
| 16 Department of Justice: | | | | | |
| Sex Offender Management | Nebraska Department of Corrections | 16.203 | 47459-O4 | 1,335 | — |
| Juvenile Justice and Delinquency | Nebraska Commission Law Enforce | | | | |
| | | 16.540 | 10-JA-0601 | 174,837 | — |
| Juvenile Justice and Delinquency | Nebraska Commission Law Enforce | | | | |
| | | 16.540 | 10-JJ-0003 | 82,034 | — |
| Justice Research and Development | | 16.560 | 2009DNBXX199 | 34,380 | — |
| Justice Research and Development | | 16.560 | 2010-DE-BX-K001 | 186,674 | 49,236 |
| Justice Research and Development | | 16.560 | 2010-DN-BX-K231 | 246,529 | — |
| Drug Court Discretionary Grant | Nebraska Administrative Office | 16.585 | 2009-DC-BX-0113 | 46,894 | — |
| Drug Court Discretionary Grant | Douglas County Department of Corrections | 16.585 | BJA 2009 | 15,739 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|------------------------------|-------------|----------------------|---------------------------|-----------------------|
| Public Safety and Communication | | 16.710 | 2009CKWX0221 | \$ 175,341 | \$ — |
| ARRA Recovery Justice Assistance | Lancaster County | 16.803 | 09DX9026 | 9,577 | — |
| 16 Agency total | | | | <u>973,340</u> | |
| 19 Department of State: | | | | | |
| Department of State | | 19.000 | 2005H325400000 | 564 | — |
| International Education Training and Research | University of Delaware | 19.430 | 22282 SLMAQM08GR043 | 7,114 | — |
| 19 Agency total | | | | <u>7,678</u> | |
| 20 Department of Transportation: | | | | | |
| Department of Transportation | | 20 | DTFH64-10-G-00024 | 448 | — |
| Department of Transportation | National Academy of Sciences | 20 | HR 18-16 | 40,781 | — |
| Highway Research and Development | Nebraska Department of Roads | 20.200 | ITS-STWD(66) | 163,221 | — |
| Highway Planning and Construction | Modjeski and Masters | 20.205 | 2776 | 90,324 | — |
| Highway Planning and Construction | BridgeTech, Inc. | 20.205 | | 40 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | DPS-STWD-78 SUPPL #2 | 102,812 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | DPU-STWD (94) | 108,521 | — |
| Highway Planning and Construction | | 20.205 | DTFH61-10-H-00003 | 341,340 | — |
| Highway Planning and Construction | | 20.205 | DTFH68-09-E-00120 | 15,028 | — |
| Highway Planning and Construction | | 20.205 | DTRT07-G-0007 | 2,470,919 | 1,301,306 |
| Highway Planning and Construction | Modjeski and Masters | 20.205 | PN2865 | 43,938 | — |
| Highway Planning and Construction | Texas A&M University | 20.205 | S070071 | 91,043 | — |
| Highway Planning and Construction | National Academy of Sciences | 20.205 | SHRP R-19A | 634,494 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(10) P333 | 3,505 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(10) P335 | 20,136 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(11) M300 | 41,352 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(11) M303 | 2,912 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(11) M304 | 21,565 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(11) M306 | 56,898 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(11) M307 | 8,672 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M312 | 42,733 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M314 | 53,325 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M315 | 55,772 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M317 | 19,309 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M318 | 34,225 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M319 | 21,118 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M325 | 20,054 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M329 | 13,031 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-1(12) M331 | 9,705 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-3(017) Supp #38 | 80,005 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-3(017) Suppl #37 | 10,911 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-3(017) Suppl #49 | 1,387 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR3017 SUPP 35 | 30,383 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1 (09) P321 | 70,744 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1 (09) P323 | 79,447 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1 (09) P325 | 37,390 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1(07)P596 | 5,175 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1(11)M310 SJ10 | 268 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPR-P1(12)M322 | 5,112 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|---------------------------------------|----------------|----------------------|------------------------------|--------------------------|
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | SPRP104P563 | \$ 6,347 | \$ — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) SUPP #26 | 51,192 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #14 | 27,901 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #15 | 18,739 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #16 | 14,876 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #17 | 10,754 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #19 | 8,719 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #2 | 40,773 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #21 | 2,906 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #22 | 22,223 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #24 | 15,418 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #27 | 4,110 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #28 | 133,364 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #29 | 62,064 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #3 | 4,368 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #30 | 148,887 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #31 | 71,206 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #32 | 59,233 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #33 | 17,796 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #34 | 8,262 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #35 | 4,978 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #38 | 520 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #39 | 25,171 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #40 | 70,685 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #41 | 7,193 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #42 | 33,600 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #43 | 35,576 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #44 | 98,800 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #47 | 8,817 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #48 | 395 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #49 | 3,502 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #50 | 36,918 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #52 | 30,609 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | TPF-5(193) Suppl #6 | 2,876 | — |
| Railroad Research and Development | | 20.313 | FR-RRD-0003-10-01-00 | 101,549 | — |
| Railroad Research and Development | | 20.313 | FR-RRD-0026-11-01-00 | 167,925 | 126,373 |
| Railroad Development | | 20.314 | DTFR53-04-G-00011 | 176,071 | — |
| Railroad Development | | 20.314 | FR-RRD-0011-10-01-00 | 149,798 | — |
| State Planning and Research | Nebraska Department of Roads | 20.515 | SPR-1(12) M313 | 89,767 | 234 |
| State Planning and Research | Nebraska Department of Roads | 20.515 | SPR-1(12)M330 | 1,738 | — |
| State and Community Highway Safety | Nebraska Department of Roads | 20.600 | 402-12-06 | 114,010 | — |
| Safety Incentives | Nebraska Department of Motor Vehicles | 20.605 | 2421001 | 7,848 | — |
| University Transportation Centers | | 20.701 | DTRT12-G-UTC07 | 62,158 | — |
| Interagency Hazardous Materials Public Training | Nebraska Military Department | 20.703 | | 59,260 | — |
| 20 Agency total | | | | <u>6,866,945</u> | <u>—</u> |
| 27 Federal Civil Service: IPA Mobility | | 27.011 | NIH Shunpu Zhang IPA | 21,410 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|----------------------------------|----------------|-------------------|------------------------------|--------------------------|
| 39 General Services Administration: General Services Administration | | 39 | GS03T11DSC7014 | \$ 325,640 | \$ 30,089 |
| 43 National Aeronautics and Space Administration: National Aeronautics and Space Administration | University of South Florida | 43 | 6119114400/145817 | 12,487 | — |
| National Aeronautics and Space Administration | | 43 | NNX07AL56A00 | 229,138 | 96,487 |
| National Aeronautics and Space Administration | | 43 | NNX08AE73A00 | 115,131 | 34,293 |
| National Aeronautics and Space Administration | | 43 | NNX08AI75G | 125,185 | — |
| National Aeronautics and Space Administration | | 43 | NNX08AQ86G | 24,251 | — |
| National Aeronautics and Space Administration | | 43 | NNX08AV20A00 | 78,137 | 62,813 |
| National Aeronautics and Space Administration | | 43 | NNX09AI80G | 20,840 | — |
| National Aeronautics and Space Administration | | 43 | NNX09AO71A00 | 340,041 | 313,334 |
| National Aeronautics and Space Administration | | 43 | NNX09AQ08A00 | 183,997 | 158,501 |
| National Aeronautics and Space Administration | | 43 | NNX10AG60G | 105,775 | 26,184 |
| National Aeronautics and Space Administration | | 43 | NNX10AJ26G | 541,936 | 204,581 |
| National Aeronautics and Space Administration | | 43 | NNX10AT32G | 3,105 | — |
| National Aeronautics and Space Administration | | 43 | NNX10AU05G | 64,955 | — |
| National Aeronautics and Space Administration | | 43 | NNX10AU22G | 62,958 | — |
| National Aeronautics and Space Administration | | 43 | NNX11AB74G | 107,740 | 46,644 |
| National Aeronautics and Space Administration | University of Alabama Huntsville | 43 | SUB2011-002 | 18,932 | — |
| Science | University of Colorado | 43.001 | 1547832 | 40,035 | — |
| Science | University of Idaho | 43.001 | BFK409SB001 | 1,407 | — |
| Science | | 43.001 | NNX09AL92G | 2,237 | — |
| Science | | 43.001 | NNX11AJ03G | 7,339 | — |
| Science | University of Arizona | 43.001 | y603255 | 17,294 | — |
| Aeronautics | New Orleans University | 43.002 | 51 | 40,182 | — |
| Aeronautics | Rutgers University | 43.002 | 3506 | 34,547 | — |
| Aeronautics | | 43.002 | NNX08AY71GT | 23,406 | — |
| Education | | 43.008 | NNX11AM06A00 | 224,723 | 10,826 |
| Education | | 43.008 | NNX11AM14A00 | 82,969 | 24,789 |
| 43 Agency total | | | | <u>2,508,747</u> | |
| 45 National Endowment Arts and Humanities: Promotion of the Humanities Federal/State Part | Iowa Humanities | 45.129 | 332018 | 2,553 | — |
| Promotion of the Humanities Preserve & Access | | 45.149 | PW5108212 | 10,669 | — |
| Promotion of the Humanities Fellowships Stipend | | 45.160 | FA5535010 | 4,200 | — |
| Promotion of the Humanities Research | | 45.161 | RQ5033808 | 16,502 | 15,978 |
| Promotion of the Humanities Research | | 45.161 | RZ5118310 | 72,291 | — |
| Promotion of the Humanities Digital Humanities | | 45.169 | HD5098410 | 10,667 | — |
| Promotion of the Humanities Digital Humanities | | 45.169 | HJ5002810 | 5,991 | — |
| Institute of Museum Service | Schlitz Audubon Nature | 45.301 | 54549 | 20,530 | — |
| 45 Agency total | | | | <u>143,403</u> | |
| 47 National Science Foundation: Engineering Grants | | 47.041 | 600675 | 7,093 | — |
| Engineering Grants | | 47.041 | 644618 | 135,067 | — |
| Engineering Grants | | 47.041 | 709333 | 220,805 | 3,059 |
| Engineering Grants | | 47.041 | 725881 | 34,706 | 20,614 |
| Engineering Grants | | 47.041 | 758199 | 143,404 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|------------------------------------|---------------------------|-------------|-----------------|---------------------------|-----------------------|
| Engineering Grants | | 47.041 | 801736 | \$ 98,591 | \$ — |
| Engineering Grants | | 47.041 | 825905 | 92,710 | — |
| Engineering Grants | | 47.041 | 846329 | 78,363 | — |
| Engineering Grants | | 47.041 | 852729 | 69,200 | — |
| Engineering Grants | | 47.041 | 900419 | 44,335 | — |
| Engineering Grants | | 47.041 | 901218 | 43,095 | — |
| Engineering Grants | | 47.041 | 926880 | 75,606 | — |
| Engineering Grants | | 47.041 | 928873 | 82,532 | — |
| Engineering Grants | | 47.041 | 954938 | 151 | — |
| Engineering Grants | | 47.041 | 966850 | 33,652 | — |
| Engineering Grants | | 47.041 | 1033502 | 31,376 | — |
| Engineering Grants | | 47.041 | 1050685 | 65,621 | — |
| Engineering Grants | | 47.041 | 1055788 | 32,335 | — |
| Engineering Grants | | 47.041 | 1058522 | 2,865 | — |
| Engineering Grants | | 47.041 | 1067537 | 13,448 | — |
| Engineering Grants | | 47.041 | 1067910 | 53,099 | — |
| Engineering Grants | | 47.041 | 1068952 | 8,735 | — |
| Engineering Grants | | 47.041 | 1101256 | 122,496 | — |
| Engineering Grants | | 47.041 | 1126208 | 266,425 | — |
| Engineering Grants | | 47.041 | 1129391 | 26,001 | — |
| Engineering Grants | | 47.041 | 1131509 | 33,274 | — |
| Engineering Grants | | 47.041 | 1133528 | 5,255 | — |
| Engineering Grants | | 47.041 | 1137981 | 16,417 | — |
| Engineering Grants | | 47.041 | 1140065 | 9,031 | — |
| Engineering Grants | | 47.041 | 1143844 | 80,985 | — |
| Engineering Grants | | 47.041 | 1148783 | 38,185 | — |
| Engineering Grants | | 47.041 | 1157916 | 50,000 | — |
| Engineering Grants | | 47.041 | 1248926 | 3,375 | — |
| Engineering Grants | | 47.041 | CBET-0966858 | 52,861 | — |
| Engineering Grants | New York State University | 47.041 | R679317 1036171 | 16,933 | — |
| Engineering Grants | New York State University | 47.041 | R720745 1006947 | 4,306 | — |
| Mathematical and Physical Sciences | | 47.049 | 545593 | 1,704 | — |
| Mathematical and Physical Sciences | | 47.049 | 547887 | 57,291 | — |
| Mathematical and Physical Sciences | | 47.049 | 652866 | 4,404 | — |
| Mathematical and Physical Sciences | | 47.049 | 718117 | 93,173 | — |
| Mathematical and Physical Sciences | | 47.049 | 747704 | 87,769 | — |
| Mathematical and Physical Sciences | | 47.049 | 803082 | 22,172 | — |
| Mathematical and Physical Sciences | | 47.049 | 804744 | 96,444 | — |
| Mathematical and Physical Sciences | | 47.049 | 809637 | 71,184 | — |
| Mathematical and Physical Sciences | | 47.049 | 820521 | 1,422,953 | 56,075 |
| Mathematical and Physical Sciences | | 47.049 | 821385 | 88,998 | — |
| Mathematical and Physical Sciences | | 47.049 | 838463 | 388,956 | — |
| Mathematical and Physical Sciences | | 47.049 | 855675 | 82,620 | — |
| Mathematical and Physical Sciences | | 47.049 | 901673 | 118,884 | — |
| Mathematical and Physical Sciences | | 47.049 | 903493 | 54,765 | — |
| Mathematical and Physical Sciences | | 47.049 | 903517 | 41,370 | — |
| Mathematical and Physical Sciences | | 47.049 | 908435 | 15,945 | — |
| Mathematical and Physical Sciences | | 47.049 | 909580 | 227,528 | — |
| Mathematical and Physical Sciences | | 47.049 | 911732 | 145,319 | — |

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 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|----------------|-----------------|------------------------------|--------------------------|
| Mathematical and Physical Sciences | | 47.049 | 922937 | \$ 103,227 | \$ — |
| Mathematical and Physical Sciences | | 47.049 | 941132 | 40,901 | — |
| Mathematical and Physical Sciences | | 47.049 | 955439 | 70,412 | — |
| Mathematical and Physical Sciences | | 47.049 | 966600 | 48,336 | — |
| Mathematical and Physical Sciences | | 47.049 | 967377 | 14,297 | — |
| Mathematical and Physical Sciences | | 47.049 | 969381 | 80,639 | — |
| Mathematical and Physical Sciences | | 47.049 | 969506 | 145,040 | — |
| Mathematical and Physical Sciences | | 47.049 | 969704 | 741,539 | — |
| Mathematical and Physical Sciences | | 47.049 | 1001130 | 1,809 | — |
| Mathematical and Physical Sciences | | 47.049 | 1004766 | 111,178 | — |
| Mathematical and Physical Sciences | | 47.049 | 1005071 | 94,575 | — |
| Mathematical and Physical Sciences | | 47.049 | 1005642 | 74,152 | — |
| Mathematical and Physical Sciences | | 47.049 | 1007943 | 64,977 | — |
| Mathematical and Physical Sciences | | 47.049 | 1012366 | 104,959 | — |
| Mathematical and Physical Sciences | | 47.049 | 1012578 | 167,264 | — |
| Mathematical and Physical Sciences | | 47.049 | 1043089 | 57,888 | — |
| Mathematical and Physical Sciences | | 47.049 | 1057982 | 118,827 | — |
| Mathematical and Physical Sciences | | 47.049 | 1103176 | 60,128 | — |
| Mathematical and Physical Sciences | | 47.049 | 1104664 | 59,355 | — |
| Mathematical and Physical Sciences | | 47.049 | 1104683 | 71,234 | — |
| Mathematical and Physical Sciences | | 47.049 | 1110585 | 472 | — |
| Mathematical and Physical Sciences | | 47.049 | 1122519 | 37,758 | — |
| Mathematical and Physical Sciences | | 47.049 | 1132054 | 47 | — |
| Mathematical and Physical Sciences | | 47.049 | 1156560 | 58,088 | — |
| Mathematical and Physical Sciences | | 47.049 | 1201889 | 22,343 | — |
| Mathematical and Physical Sciences | | 47.049 | 1214019 | 34,435 | — |
| Mathematical and Physical Sciences | | 47.049 | 1247354 | 11,495 | — |
| Mathematical and Physical Sciences | | 47.049 | | 13,116 | — |
| Mathematical and Physical Sciences | University of Wisconsin | 47.049 | 022K853 | 193,172 | — |
| Mathematical and Physical Sciences | University of California – Los Angeles | 47.049 | 1000GHD869 | 490,660 | — |
| Mathematical and Physical Sciences | Princeton University | 47.049 | 2021 1120138 | 191,530 | — |
| Geosciences | | 47.050 | 609982 | 20,165 | 10,935 |
| Geosciences | | 47.050 | 645504 | 19,046 | — |
| Geosciences | | 47.050 | 757189 | 25,553 | — |
| Geosciences | | 47.050 | 809254 | 65,244 | 65,244 |
| Geosciences | | 47.050 | 816576 | 43,891 | — |
| Geosciences | | 47.050 | 1103316 | 68,738 | — |
| Computer and Information Science and Engr | | 47.070 | 535255 | 20,554 | — |
| Computer and Information Science and Engr | | 47.070 | 632642 | 43,337 | — |
| Computer and Information Science and Engr | | 47.070 | 644080 | 34,781 | — |
| Computer and Information Science and Engr | | 47.070 | 720654 | 101,431 | — |
| Computer and Information Science and Engr | | 47.070 | 747009 | 68,489 | — |
| Computer and Information Science and Engr | | 47.070 | 829647 | 9,491 | — |
| Computer and Information Science and Engr | | 47.070 | 830493 | 25,658 | — |
| Computer and Information Science and Engr | | 47.070 | 855139 | 36,761 | — |
| Computer and Information Science and Engr | | 47.070 | 915526 | 140,159 | — |
| Computer and Information Science and Engr | | 47.070 | 916525 | 56,234 | — |
| Computer and Information Science and Engr | | 47.070 | 916859 | 156,382 | — |
| Computer and Information Science and Engr | | 47.070 | 937993 | 108,828 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|-------------------------|-------------|--------------|---------------------------|-----------------------|
| Computer and Information Science and Engr | | 47.070 | 953900 | \$ 130,822 | \$ — |
| Computer and Information Science and Engr | | 47.070 | 958346 | 114,909 | — |
| Computer and Information Science and Engr | | 47.070 | 1016134 | 57,935 | — |
| Computer and Information Science and Engr | | 47.070 | 1016609 | 119,150 | — |
| Computer and Information Science and Engr | | 47.070 | 1017561 | 59,350 | — |
| Computer and Information Science and Engr | | 47.070 | 1018467 | 74,189 | — |
| Computer and Information Science and Engr | | 47.070 | 1040765 | 71,774 | — |
| Computer and Information Science and Engr | | 47.070 | 1065069 | 93,678 | — |
| Computer and Information Science and Engr | | 47.070 | 1110916 | 4,791 | — |
| Computer and Information Science and Engr | | 47.070 | 1116221 | 45,503 | — |
| Computer and Information Science and Engr | | 47.070 | 1116606 | 53,237 | — |
| Computer and Information Science and Engr | | 47.070 | 1117664 | 7,791 | — |
| Computer and Information Science and Engr | | 47.070 | CNS-1201136 | 46,984 | — |
| Computer and Information Science and Engr | Kansas State University | 47.070 | S12168 | 152,437 | — |
| Biological Sciences | | 47.074 | 516973 | 331 | — |
| Biological Sciences | | 47.074 | 614503 | 15,471 | — |
| Biological Sciences | | 47.074 | 643179 | 108,383 | — |
| Biological Sciences | | 47.074 | 646356 | 23,863 | — |
| Biological Sciences | | 47.074 | 732863 | 26,822 | — |
| Biological Sciences | | 47.074 | 743783 | 272,395 | 64,795 |
| Biological Sciences | | 47.074 | 744758 | 103,565 | — |
| Biological Sciences | | 47.074 | 749504 | 130,072 | — |
| Biological Sciences | | 47.074 | 818116 | 52,937 | — |
| Biological Sciences | | 47.074 | 820668 | 93,650 | — |
| Biological Sciences | | 47.074 | 841993 | 64,437 | — |
| Biological Sciences | | 47.074 | 843312 | 141,523 | 22,645 |
| Biological Sciences | | 47.074 | 847819 | 28,141 | — |
| Biological Sciences | | 47.074 | 851593 | 25,366 | — |
| Biological Sciences | | 47.074 | 851747 | 50,676 | — |
| Biological Sciences | | 47.074 | 918258 | 61,362 | — |
| Biological Sciences | | 47.074 | 919136 | 41,685 | — |
| Biological Sciences | | 47.074 | 949931 | 141,327 | — |
| Biological Sciences | | 47.074 | 952533 | 152,304 | — |
| Biological Sciences | | 47.074 | 953766 | 59,291 | — |
| Biological Sciences | | 47.074 | 1034656 | 981 | — |
| Biological Sciences | | 47.074 | 1045991 | 89,346 | — |
| Biological Sciences | | 47.074 | 1052281 | 106,175 | — |
| Biological Sciences | | 47.074 | 1104677 | 83,267 | — |
| Biological Sciences | | 47.074 | 1121193 | 86,145 | — |
| Biological Sciences | | 47.074 | 1121648 | 75,650 | — |
| Biological Sciences | | 47.074 | 1121898 | 97,425 | — |
| Biological Sciences | | 47.074 | 1122075 | 51,562 | — |
| Biological Sciences | | 47.074 | 1125386 | 59,609 | — |
| Biological Sciences | | 47.074 | 1126935 | 398,153 | — |
| Biological Sciences | | 47.074 | 1145347 | 15,425 | — |
| Biological Sciences | | 47.074 | 1147019 | 2,913 | — |
| Biological Sciences | | 47.074 | 1147666 | 24,683 | — |
| Biological Sciences | | 47.074 | 1156692 | 40,245 | — |
| Biological Sciences | | 47.074 | 1158500 | 2,536 | — |

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 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|----------------|--------------------|------------------------------|--------------------------|
| Biological Sciences | | 47.074 | 1216916 | \$ 52,080 | \$ — |
| Biological Sciences | Arizona State University | 47.074 | 07-745 | 1,855 | — |
| Biological Sciences | Washington State University | 47.074 | 107476-G002554 | 228,441 | — |
| Biological Sciences | Michigan State University | 47.074 | 61-2596UN | 11,504 | — |
| Biological Sciences | University of Missouri | 47.074 | C00029481-3 | 71,604 | — |
| Biological Sciences | | 47.074 | DEB-0732969 | 15,240 | — |
| Biological Sciences | | 47.074 | EF-0805385 | 92,012 | 9,012 |
| Biological Sciences | Colorado State University | 47.074 | G-3292-1 | 16,203 | — |
| Biological Sciences | Georgia University | 47.074 | IOS1127083 | 33,355 | — |
| Biological Sciences | | 47.074 | MCB-0616005 | 79,174 | — |
| Biological Sciences | | 47.074 | MCB-0718661 | 46,624 | — |
| Biological Sciences | | 47.074 | MCB-1122029 | 98,389 | — |
| Biological Sciences | Georgia University | 47.074 | RC371 188 | 32,891 | — |
| Biological Sciences | University of California | 47.074 | S-000202 | 4,514 | — |
| Biological Sciences | University of Texas | 47.074 | UTA10-001068 | 199,888 | — |
| Biological Sciences | University of Minnesota | 47.074 | X4416309101 620652 | 17,719 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 717583 | 70,300 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 754954 | 14,852 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 826828 | 103,327 | 43,200 |
| Social, Behavioral, and Economic Sciences | | 47.075 | 965465 | 108,419 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1022744 | 52,301 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1031012 | 18,370 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1061635 | 72,025 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1122471 | 8,391 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1122683 | 80,244 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1132015 | 172,031 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | 1154855 | 5,578 | — |
| Social, Behavioral, and Economic Sciences | | 47.075 | PD5000708 | 56,132 | 25,476 |
| Education and Human Resources | Education Development Center | 47.076 | 11215 | 20,493 | — |
| Education and Human Resources | | 47.076 | 412502 | 25,000 | 20,253 |
| Education and Human Resources | | 47.076 | 531920 | 34,021 | — |
| Education and Human Resources | | 47.076 | 633482 | 3,927 | — |
| Education and Human Resources | | 47.076 | 733228 | 440,441 | 145,829 |
| Education and Human Resources | | 47.076 | 811250 | 756,953 | — |
| Education and Human Resources | | 47.076 | 831835 | 2,277,650 | 861,103 |
| Education and Human Resources | | 47.076 | 833403 | 503,880 | 27,030 |
| Education and Human Resources | | 47.076 | 903469 | 580,129 | 24,448 |
| Education and Human Resources | | 47.076 | 1044627 | 94,841 | 43,455 |
| Education and Human Resources | | 47.076 | 1044658 | 57,145 | — |
| Education and Human Resources | | 47.076 | 1050667 | 226,489 | 2,101 |
| Education and Human Resources | | 47.076 | 1117956 | 55,599 | — |
| Education and Human Resources | | 47.076 | 1122956 | 71,053 | — |
| Education and Human Resources | | 47.076 | 1122971 | 118,978 | 52,831 |
| Education and Human Resources | | 47.076 | 1143844 | 64,702 | 43,576 |
| Education and Human Resources | Central Community College | 47.076 | 0903157-2009-01 | 32,892 | — |
| Education and Human Resources | Harvard University | 47.076 | 123658-5039996 | 59,893 | — |
| Education and Human Resources | National Council Science and Environment | 47.076 | DRL-0929109 | 2,120 | — |
| Education and Human Resources | University of Kansas | 47.076 | FY2009020 | 9,350 | — |
| Education and Human Resources | Fort Valley State University | 47.076 | HBCU-UP | 16,726 | — |

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 Schedule of Expenditures of Federal Awards
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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|---------------------------------------|----------------|-----------------|------------------------------|--------------------------|
| Education and Human Resources | University of Arizona | 47.076 | Y483345 | \$ 3,330 | \$ — |
| Polar Programs | | 47.078 | 342484 | 760,664 | 425,633 |
| Polar Programs | | 47.078 | 1107792 | 253,582 | — |
| Polar Programs | | 47.078 | 1145831 | 14,211 | — |
| Polar Programs | | 47.078 | 1146554 | 1,599 | — |
| Polar Programs | | 47.078 | 1230132 | 2,575 | — |
| International Science and Engineering | | 47.079 | 623660 | 14,742 | — |
| International Science and Engineering | | 47.079 | 1123059 | 88,878 | — |
| International Science and Engineering | University of Kansas | 47.079 | FY2008024 | 174,627 | — |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.080 | 1004094 | 29,826 | — |
| Experiment to Stimulate Competitive Research | University of Texas | 47.080 | UTA11-000135 | 67,642 | — |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.081 | 1004094 | 3,824,895 | 680,773 |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.081 | 1010674 | 775,517 | 60,957 |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.081 | | 8,682 | — |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.081 | | 68 | — |
| Experiment to Stimulate Competitive Research | National Science Foundation | 47.081 | | 594 | — |
| Experiment to Stimulate Competitive Research | Nebraska EPSCOR | 47.081 | | 18,165 | — |
| ARRA Research Support | | 47.082 | 839108 | 312,525 | 95,881 |
| ARRA Research Support | | 47.082 | 850525 | 19,265 | — |
| ARRA Research Support | | 47.082 | 851703 | 96,127 | — |
| ARRA Research Support | | 47.082 | 854431 | 34,859 | — |
| ARRA Research Support | | 47.082 | 855629 | 202,217 | — |
| ARRA Research Support | | 47.082 | 900644 | 70,774 | 23,005 |
| ARRA Research Support | | 47.082 | 907475 | 75,499 | — |
| ARRA Research Support | | 47.082 | 908270 | 22,901 | — |
| ARRA Research Support | | 47.082 | 908476 | 35,073 | — |
| ARRA Research Support | | 47.082 | 914815 | 42,445 | — |
| ARRA Research Support | | 47.082 | 920504 | 115,152 | — |
| ARRA Research Support | | 47.082 | 920845 | 53,706 | — |
| ARRA Research Support | | 47.082 | 921838 | 10,518 | — |
| ARRA Research Support | | 47.082 | 926381 | 119,682 | — |
| ARRA Research Support | | 47.082 | 935108 | 13,231 | — |
| ARRA Research Support | | 47.082 | 940177 | 88,103 | 9,095 |
| ARRA Research Support | | 47.082 | 960110 | 1,300,000 | — |
| ARRA Research Support | | 47.082 | 1006988 | 688,868 | — |
| ARRA Research Support | University of Wisconsin Madison | 47.082 | 159K843 0906443 | 61,248 | — |
| ARRA Research Support | University of Northern Illinois | 47.082 | 62368-125092 | 534,721 | — |
| ARRA Research Support | Tufts University | 47.082 | CBET-0854136 | 42,526 | — |
| ARRA Research Support | University of Kansas | 47.082 | FY2010-078 | 135,041 | — |
| ARRA Research Support | University of Montana | 47.082 | G213-11-WR126 | 532,597 | — |
| ARRA Research Support | University of California – Santa Cruz | 47.082 | S0183481 | 534,941 | — |
| 47 Agency total | | | | 31,600,034 | |
| 64 Veterans Administration: | | | | | |
| Veterans Administration | | 64 | | 15,761 | — |
| Veterans Administration | | 64 | | 8,773 | — |
| Veterans Administration | | 64 | | 3,199 | — |
| Veterans Administration | | 64 | | 8,198 | — |
| Veterans Administration | | 64 | 636D26006 | 25,385 | — |

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 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---------------------------------------|---------------------|-------------|----------------|---------------------------|-----------------------|
| ARRA Veterans Administration | | 64 | CSP#551 | \$ 51,935 | \$ — |
| Veterans Administration | | 64 | GS-10F-0209U | 130,298 | — |
| Specialized Medical Sharing | | 64.018 | | 791 | — |
| Specialized Medical Sharing | | 64.018 | | 5,893 | — |
| Specialized Medical Sharing | | 64.018 | | 2,295 | — |
| Specialized Medical Sharing | | 64.018 | | 24,743 | — |
| Specialized Medical Sharing | | 64.018 | | 26,068 | — |
| Specialized Medical Sharing | | 64.018 | | 49,340 | — |
| Specialized Medical Sharing | | 64.018 | | 22,223 | — |
| Specialized Medical Sharing | | 64.018 | | 36,519 | — |
| Specialized Medical Sharing | | 64.018 | | 7,166 | — |
| Specialized Medical Sharing | | 64.018 | | 5,000 | — |
| Specialized Medical Sharing | | 64.018 | | 22,300 | — |
| Specialized Medical Sharing | | 64.018 | | 39,266 | — |
| Specialized Medical Sharing | | 64.018 | | 16,553 | — |
| Specialized Medical Sharing | | 64.018 | | 13,091 | — |
| Specialized Medical Sharing | | 64.018 | | 46,929 | — |
| Specialized Medical Sharing | | 64.018 | | 317 | — |
| Specialized Medical Sharing | | 64.018 | | 13,880 | — |
| Specialized Medical Sharing | | 64.018 | | 5,553 | — |
| Specialized Medical Sharing | | 64.018 | | 3,054 | — |
| Specialized Medical Sharing | | 64.018 | | 8,145 | — |
| Specialized Medical Sharing | | 64.018 | | 24,361 | — |
| Specialized Medical Sharing | | 64.018 | | 51,964 | — |
| Specialized Medical Sharing | | 64.018 | | 11,849 | — |
| Specialized Medical Sharing | | 64.018 | | 53,302 | — |
| Specialized Medical Sharing | | 64.018 | | 3,244 | — |
| Specialized Medical Sharing | | 64.018 | | 1,421 | — |
| Specialized Medical Sharing | | 64.018 | | 37,018 | — |
| Specialized Medical Sharing | | 64.018 | | 60,406 | — |
| Specialized Medical Sharing | | 64.018 | 636/151 | 17,607 | — |
| Specialized Medical Sharing | | 64.018 | 636-CM1104 | 19,696 | — |
| Vocational and Educational Counseling | | 64.125 | | 9,241 | — |
| Vocational and Educational Counseling | | 64.125 | | 9,907 | — |
| Vocational and Educational Counseling | | 64.125 | | 24,847 | — |
| Vocational and Educational Counseling | | 64.125 | | 24,200 | — |
| Vocational and Educational Counseling | | 64.125 | | 14,663 | — |
| Vocational and Educational Counseling | | 64.125 | | 32,821 | — |
| Vocational and Educational Counseling | | 64.125 | | 11,860 | — |
| Vocational and Educational Counseling | | 64.125 | | 17,253 | — |
| Vocational and Educational Counseling | | 64.125 | | 23,941 | — |
| Vocational and Educational Counseling | | 64.125 | | 299 | — |
| Vocational and Educational Counseling | | 64.125 | | 1,122 | — |
| Vocational and Educational Counseling | | 64.125 | | 13,751 | — |
| Vocational and Educational Counseling | | 64.125 | | 621 | — |
| Vocational and Educational Counseling | | 64.125 | | 414 | — |
| Vocational and Educational Counseling | | 64.125 | | 2,074 | — |
| Vocational and Educational Counseling | | 64.125 | 5USC 3371-3376 | 62,573 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|----------------------|---------------------------|-----------------------|
| 64 Agency total | | | | \$ 1,123,130 | \$ |
| 66 Environmental Protection Agency: | | | | | |
| Environmental Protection Agency | Nebraska Department of Health and Human Services | 66 | | 2,796 | — |
| Water Pollution Control | Nebraska Department of Environmental Quality | 66.419 | | 14,703 | — |
| Water Pollution Control | Nebraska Game and Parks Commission | 66.419 | 143403HQRU1586 | 55,306 | — |
| Training Grants and Cooperative Agreements | | 66.436 | X7-98756701-0 | 79,836 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 560636 | 18,820 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 56-0733 | 68,886 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 56-0743 | 6,897 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 56-0927 | 49,703 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 56-1131 | 24,542 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | BG-99732506-1 | 4,257 | — |
| Regional Wetland Development | Nebraska Game and Parks Commission | 66.461 | | 11,384 | — |
| Regional Wetland Development | | 66.461 | CD-97723501-0 | 23,882 | — |
| Small Water Systems Training and Certification | Nebraska Department of Health and Human Services | 66.471 | | 9,240 | — |
| Science To Achieve Results | | 66.509 | RD-83406501-0 | 113,298 | — |
| Science To Achieve Results | | 66.509 | RD-83482401-0 | 130,296 | — |
| Consolidated Research Training Fellowships | | 66.511 | CR-83419301-0 | 216,618 | — |
| Performance Partnership | Nebraska Department of Environmental Quality | 66.605 | | 826 | — |
| Pollution Prevention | | 66.708 | NP-97713501 | 42,204 | — |
| Pollution Prevention | | 66.708 | NP-97732401 | 93,857 | — |
| Environmental Education | Nebraska Department of Environmental Quality | 66.951 | | 9,191 | — |
| 66 Agency total | | | | 976,542 | |
| 81 Department of Energy: | | | | | |
| Department of Energy | Battelle | 81 | 152000 | 15,100 | — |
| Department of Energy | National Renewable Energy | 81 | 156349 | 6,211 | — |
| Department of Energy | Sandia National Laboratories | 81 | 568428 | 10,398 | — |
| Department of Energy | Sandia National Laboratories | 81 | 1092939 | 145,555 | — |
| Department of Energy | Sensus Machine Intel | 81 | 500-08-050 | 146,465 | — |
| Department of Energy | Tech-X Corporation | 81 | 7260-001UNL | 21,474 | — |
| Department of Energy | Honeywell | 81 | EP39435 | 75,882 | — |
| Department of Energy | Ames Laboratory | 81 | SC-10-343 | 326,129 | — |
| ARRA State Energy Program | Nebraska Energy Office | 81.041 | 10/11-036 | 340,982 | — |
| ARRA Weatherization Assistance for Low-Income | Nebraska Energy Office | 81.042 | 10/11-039 | 369,819 | — |
| Office of Science Financial Assistance | | 81.049 | | 140,529 | — |
| Office of Science Financial Assistance | Michigan Technology University | 81.049 | 050516Z23 | 5,360 | — |
| Office of Science Financial Assistance | North Carolina State University | 81.049 | 2008192301 08ER64687 | 144,002 | — |
| Office of Science Financial Assistance | University of Missouri | 81.049 | C00034108-1 | 16,851 | — |
| Office of Science Financial Assistance | Danforth Plant Science Consortium | 81.049 | DDPSC-28120-UN | 292,212 | — |
| Office of Science Financial Assistance | | 81.049 | DEFG0203ER63639 | 195,050 | — |
| Office of Science Financial Assistance | | 81.049 | DEFG0205ER15663 | 94,944 | — |
| Office of Science Financial Assistance | University of California – Merced | 81.049 | DE-FG02-07ER64457-UN | 2,520 | — |
| Office of Science Financial Assistance | | 81.049 | DEFG0208ER46490 | 25,351 | — |
| Office of Science Financial Assistance | | 81.049 | DEFG0208ER46498 | 36,116 | — |
| Office of Science Financial Assistance | | 81.049 | DEFG0208ER55000 | 149,136 | — |
| Office of Science Financial Assistance | | 81.049 | DE-FG02-08ER64579 | 405,287 | (147) |
| Office of Science Financial Assistance | | 81.049 | DEFG0296ER14646 | 130,160 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|---------------------------------------|----------------|---------------------|------------------------------|--------------------------|
| Office of Science Financial Assistance | | 81.049 | DEFG0300ER15044 | \$ 157,344 | \$ — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0001269 | 130,020 | — |
| Office of Science Financial Assistance | | 81.049 | DESC0001277 | 151,257 | — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0001302 | 262,799 | — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0002259 | 144,673 | 51,249 |
| ARRA Office of Science Financial Assistance | | 81.049 | DE-SC0003931 | 163,018 | — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0004530 | 151,864 | — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0004876 | 272,232 | 74,373 |
| Office of Science Financial Assistance | | 81.049 | DE-SC0004879 | 235,815 | — |
| Office of Science Financial Assistance | | 81.049 | DE-SC0005318 | 200,883 | — |
| Office of Science Financial Assistance | University of California – Merced | 81.049 | F100GPA335 | 26,830 | — |
| Office of Science Financial Assistance | | 81.049 | SC0004113 | 56,277 | 23,481 |
| University Coal Research | Lawrence Livermore | 81.057 | B581263 07NA27344 | 85,021 | — |
| Office of Scientific and Technical Information | Fermilab | 81.064 | 582550 | 104,001 | — |
| Office of Scientific and Technical Information | Fermilab | 81.064 | 601386 | 22,179 | — |
| Regional Biomass Energy | South Dakota State University | 81.079 | 3TB146 | 62,434 | — |
| Conservation Research and Development | University of California – Berkley | 81.086 | 6908447 | 80,844 | — |
| Conservation Research and Development | | 81.086 | DE-EE0001690 | 23,032 | — |
| Renewable Energy Research and Development | University of California – San Diego | 81.087 | 10317602-SUB | 591,349 | — |
| Renewable Energy Research and Development | South Dakota State University | 81.087 | 3TE152 | 13,311 | — |
| Renewable Energy Research and Development | | 81.087 | DE-EE0001052 | 699,108 | — |
| ARRA Renewable Energy Research and Develop | | 81.087 | DE-EE0001366 | 81,709 | — |
| Renewable Energy Research and Development | | 81.087 | DE-EE0003098 | 245,802 | — |
| Renewable Energy Research and Development | | 81.087 | DE-EE0003149 | 185,401 | — |
| Renewable Energy Research and Development | | 81.087 | DE-EE0003174 | 120,366 | — |
| Renewable Energy Research and Development | | 81.087 | DE-FG36-08GO88055 | 64,864 | — |
| Renewable Energy Research and Development | Plant Biotech Research | 81.087 | G012026333 | 86,273 | — |
| Renewable Energy Research and Development | National Renewable Energy | 81.087 | XEE-8-77564-01 | 31,351 | — |
| Fossil Energy Research and Development | Pacific Northwest National Laboratory | 81.089 | 138111 | 53,915 | — |
| ARRA Energy Efficiency and Conservation | City of Omaha | 81.128 | | 43,468 | — |
| ARRA Energy Efficiency and Conservation | City of Omaha | 81.128 | | 3,780 | — |
| Research Energy Financial Assistance | University of Illinois Urbana | 81.135 | 2012-00275-01 | 74,336 | — |
| Research Energy Financial Assistance | North Eastern University | 81.135 | 503020-78052 | 44,353 | — |
| ARRA Research Energy Financial Assistance | University of Delaware | 81.135 | DE-AR0000046 | 213,809 | — |
| 81 Agency total | | | | <u>7,979,251</u> | |
| 84 Department of Education: | | | | | |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B11-11 | 7,005 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B2-12 | 86,903 | — |
| Fund for the Improvement of Postsecondary Educ | | 84.116 | P116B0801170 | 50,424 | — |
| National Institute on Disability and Rehab | Duke University | 84.133 | 150254 | 75,049 | — |
| National Institute on Disability and Rehab | | 84.133 | H133G0800230 | 159,758 | 50,590 |
| Safe and Drug Free Schools and Communities | | 84.184 | Q184N1000070 | 78,572 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A0603110 | 9,935 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A0900020 | 160,014 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A0901560 | 155,041 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A1000410 | 116,025 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A1001460 | 86,750 | — |
| Foreign Language Assistance | Nebraska Department of Education | 84.293 | 31069 | 37,526 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|---|----------------|----------------------|------------------------------|--------------------------|
| Foreign Language Assistance | Nebraska Department of Education | 84.293 | 32076 | \$ 96,134 | \$ — |
| Education Research, Development Dissemination | Washington Research Institute | 84.305 | | 68,491 | — |
| Education Research, Development Dissemination | | 84.305 | R305A1201440 | 7,085 | — |
| Education Research, Development Dissemination | | 84.305 | R305C0900220 | 1,999,568 | — |
| Education Research, Development Dissemination | The Ohio State University | 84.305 | RF01210201 60023887 | 789,207 | — |
| Capacity Building for Traditionally Underserv | Lake Elsinore USD | 84.315 | | 2,170 | — |
| Research in Special Education | | 84.324 | R324A0900750 | 480,426 | — |
| Research in Special Education | | 84.324 | R324A1001150 | 608,591 | — |
| Research in Special Education | | 84.324 | R324A1101310 | 421,957 | — |
| Research in Special Education | | 84.324 | R324A1201530 | 70 | — |
| Research in Special Education | | 84.324 | R324B0700340 | 389,597 | — |
| Research in Special Education | | 84.324 | R324B1100010 | 147,969 | — |
| Special Education – Personnel Development | | 84.325 | H325D0800340 | 27,919 | — |
| Special Education – Personnel Development | | 84.325 | H325K0803480 | 128,808 | — |
| Special Education – Personnel Development | | 84.325 | H325K0903310 | 199,115 | — |
| Early Reading First | | 84.359 | S359B0700740 | 143,456 | — |
| Improving Teacher Quality State Grants | Nebraska Coordinating Commission Post Secondary Educ | 84.367 | S367B110024 | 835 | — |
| 84 Agency total | | | | <u>6,534,400</u> | |
| 89 National Archives and Records Administration: | | | | | |
| National Historical Publications and Records | | 89 | NAR10PM5002010 | 26,311 | 14,952 |
| National Historical Publications and Records | | 89 | NAR11PM5005511 | 76,517 | 20,325 |
| 89 Agency total | | | | <u>102,828</u> | |
| 93 Department of Health and Human Services: | | | | | |
| Department of Health and Human Services | | 93 | 831211 | 16,839 | — |
| Department of Health and Human Services | University of Missouri | 93 | | 9,916 | — |
| Department of Health and Human Services | Lancaster County | 93 | | 73,371 | — |
| Department of Health and Human Services | RTI International | 93 | 1-312-0210947 | 47,953 | — |
| Department of Health and Human Services | Duke University | 93 | 157805 Bacteremia-60 | 48,354 | — |
| Department of Health and Human Services | National Institute for Occupational Safety and Health | 93 | 254-2009-M-32609 | 1,265 | — |
| Department of Health and Human Services | FHI Development 360 | 93 | 4357-02-S-UNMC-01 | 42,691 | — |
| Department of Health and Human Services | National Marrow Donor Program | 93 | BMT CTN 0701 | 6,877 | — |
| Department of Health and Human Services | Chicago Association for Research and Education in Sci | 93 | CSP Luo 001 | 10,865 | — |
| Department of Health and Human Services | ABT Associates | 93 | GS-10F-0086K | 35,614 | — |
| Department of Health and Human Services | University of North Carolina | 93 | HHSN268200900020C | 40,328 | — |
| Department of Health and Human Services | University of Alabama – Birmingham | 93 | N01-A1-30025 | 6,571 | — |
| Department of Health and Human Services | Chicago Association for Research and Education in Sci | 93 | VA CSP#468 | 2,437 | — |
| Public Health Emergency Preparedness | Nebraska Department of Health and Human Services | 93.069 | 10129-Y3/BT 933 8091 | 696,797 | — |
| Public Health Emergency Preparedness | Nebraska Department of Health and Human Services | 93.069 | BT 937 80912 | 104,906 | — |
| Public Health Emergency Preparedness | University of Iowa | 93.069 | PO# 1000869203 | 36,605 | — |
| Environmental Public Health and Emergency | | 93.070 | 1 H75 EH000728-01 | 176,398 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | 1MPCMP101056-01-01 | 11,672 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | 6MPCMP101056-01-01 | 49,572 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | AIAMP070004-04-02 | 2,330 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | AIAMP070004-04-03 | 8,539 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | U1B9400010/08 | 26,858 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | U26IHS300288 | 5,810 | — |
| Maternal and Child Health Federal Consolidation | | 93.110 | SU01MC17261-02 | 564,457 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|-------------|----------------------|---------------------------|-----------------------|
| Maternal and Child Health Federal Consolidation | University of Oklahoma Health Science Center | 93.110 | TS20101488-27 | \$ 24,703 | \$ — |
| Maternal and Child Health Federal Consolidation | University of Oklahoma Health Science Center | 93.110 | TS20101488-32 p/thru | 3,329 | — |
| Environmental Health | | 93.113 | 08RES016337A | 281,477 | — |
| Environmental Health | | 93.113 | 08RES017367B | 164,493 | — |
| Environmental Health | | 93.113 | 1 R0 1ES019325-01 | 193,135 | — |
| Environmental Health | Columbia University | 93.113 | 13; 5-37761 | 3 | — |
| ARRA Environmental Health | | 93.113 | 3 K08 ES015522-03S1 | 24,296 | — |
| Environmental Health | | 93.113 | 5 K08 ES015522-04 | 254,363 | — |
| Environmental Health | | 93.113 | 5 R01 ES015869-03 | 332,994 | — |
| Environmental Health | University of North Carolina | 93.113 | 5-31107 | 29,825 | — |
| Oral Diseases and Disorders Research | University of Missouri | 93.121 | 0036526/00032781 | 19,628 | — |
| Oral Diseases and Disorders Research | University of Oklahoma Health Science Center | 93.121 | 1R03DE019805-01A1 | 46,164 | — |
| Oral Diseases and Disorders Research | | 93.121 | 5 R01 DE017986-05 | 419,361 | — |
| Rural Health Research Centers | University of Iowa | 93.155 | W000305582 | 49,635 | — |
| Research Related to Deafness Communication | | 93.173 | 08RDC009667B | 74,970 | — |
| Research Related to Deafness Communication | | 93.173 | 08RDC009890A | 323,657 | — |
| Research Related to Deafness Communication | Arizona State University | 93.173 | 11-579 | 116,091 | — |
| Research Related to Deafness Communication | Father Flanagan's Boys Town | 93.173 | 2P30DC0004662-11 | 31,168 | — |
| Research Related to Deafness Communication | University of Kansas | 93.173 | 5R01DC005226-09 | 50,649 | — |
| Research Related to Deafness Communication | University of Kansas | 93.173 | FY2010-048-M2 | 83,680 | — |
| Research Related to Deafness Communication | University of Kansas | 93.173 | FY2010-048-M4 | 33,612 | — |
| Research on Healthcare Costs Quality Outcome | Southeast Nebraska Behavioral Health Network | 93.226 | 41702 | 19,390 | — |
| Research on Healthcare Costs Quality Outcome | | 93.226 | 5 K08 HS018059-02 | 622 | — |
| Research on Healthcare Costs Quality Outcome | | 93.226 | 5 K08 HS018059-03 | 122,817 | — |
| Epidemiology Cooperative Agreements | Aberdeen Area Tribal Chairman's Health Board | 93.231 | U261HS300288 | 20,159 | — |
| State Capacity Building | | 93.240 | 1 H75 EH000631-01 | 8,930 | — |
| State Rural Hospital Flexibility Program | Nebraska Department of Health and Human Services | 93.241 | 10345-Y3 | 44,597 | — |
| State Rural Hospital Flexibility Program | Nebraska Department of Health and Human Services | 93.241 | 46407-04 | 11,439 | — |
| Mental Health Research Grants | Johns Hopkins University | 93.242 | 2001342325 | 28,459 | — |
| Mental Health Research Grants | Johns Hopkins University | 93.242 | | 8,640 | — |
| Mental Health Research Grants | Johns Hopkins University | 93.242 | | 5,390 | — |
| Mental Health Research Grants | University of Massachusetts at Worcester | 93.242 | | 10,693 | — |
| Mental Health Research Grants | | 93.242 | 08RMH065668C | 688,678 | — |
| Mental Health Research Grants | | 93.242 | 08RMH067281B | 554,485 | — |
| Mental Health Research Grants | | 93.242 | 08RMH069893B | 353,753 | — |
| Mental Health Research Grants | | 93.242 | 08RMH080941A | 127,319 | — |
| Mental Health Research Grants | | 93.242 | 08RMH083325A | 76,046 | — |
| Mental Health Research Grants | | 93.242 | 08RMH085635A | 339,001 | — |
| Mental Health Research Grants | | 93.242 | 1R01MH094160-01A1 | 86,579 | 19,746 |
| Mental Health Research Grants | | 93.242 | 2 P30MH062261-11 | 84,191 | — |
| Mental Health Research Grants | | 93.242 | 2P30MH062261-11 | 1,274,891 | 497,672 |
| Mental Health Research Grants | | 93.242 | 5 P30MH062261-12 | 16,760 | — |
| Mental Health Research Grants | | 93.242 | 5 R01 MH068212-10 | 384,691 | — |
| Mental Health Research Grants | | 93.242 | 5 R01 MH073490-09 | 240,185 | — |
| Mental Health Research Grants | | 93.242 | 5 R01 MH079420-04 | 105,738 | — |
| Mental Health Research Grants | | 93.242 | 5 R01 MH081780-05 | 315,091 | — |
| Mental Health Research Grants | | 93.242 | 5 R01 MH60252-08 | 58,115 | 50,749 |
| Mental Health Research Grants | University of California – San Francisco | 93.242 | 5118SC | 28,086 | — |
| Mental Health Research Grants | | 93.242 | 5P30MH062261-12 | 417,520 | 118,635 |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|----------------------|---------------------------|-----------------------|
| Mental Health Research Grants | Northwestern University | 93.242 | 60026131 UNL | \$ 576,280 | \$ — |
| Mental Health Research Grants | University of Massachusetts at Worcester | 93.242 | 6132832/RFS2011236 | 117,680 | — |
| Mental Health Research Grants | Social and Scientific Systems, Inc. | 93.242 | BRS-IMPCT-S-11-00034 | 381,502 | — |
| Mental Health Research Grants | Arizona State University | 93.242 | R21 MH08702 | 30,714 | — |
| Substance Abuse and Mental Health Services | Nebraska Department of Health and Human Services | 93.243 | 0CU9SP13937A | 1,858 | — |
| Substance Abuse and Mental Health Services | Nebraska Department of Health and Human Services | 93.243 | DHHS-BH-SPREV-10-01 | 529,803 | — |
| Occupational Safety and Health Program | | 93.262 | 1 U54 OH010162-01 | 453,909 | 57,751 |
| Occupational Safety and Health Program | | 93.262 | 2 R01 OH008539-05 | 31,219 | — |
| Occupational Safety and Health Program | | 93.262 | 5 R01 OH008539-06 | 368,982 | — |
| Occupational Safety and Health Program | Colorado State University | 93.262 | G-4487-2 | 3,105 | — |
| Occupational Safety and Health Program | Colorado State University | 93.262 | G-4605-1 | 6,432 | — |
| Occupational Safety and Health Program | Colorado State University | 93.262 | G-4621-1 | 1,877 | — |
| Occupational Safety and Health Program | University of Iowa | 93.262 | PO 1000903413 | 4,995 | — |
| Occupational Safety and Health Program | University of Iowa | 93.262 | PO 1001004697 | 8,656 | — |
| Occupational Safety and Health Program | University of Maryland | 93.262 | Z017901 | 1,637 | — |
| Alcohol Scientist Development | | 93.271 | 1 K01 AA015577-01A1 | 9,112 | — |
| Alcohol NSRA For Research | | 93.272 | 1 F32 AA019859-01 | 46,913 | — |
| Alcohol Research | | 93.273 | 08FAA020727A | 2,439 | — |
| Alcohol Research | | 93.273 | 08RAA019479A | 71,354 | — |
| Alcohol Research | | 93.273 | 1 K08 AA019503-01 | 230,034 | — |
| Alcohol Research | | 93.273 | 1 K99 AA019744-01A1 | 81,930 | — |
| Alcohol Research | | 93.273 | 1 R01 AA020735-01 | 511,012 | 222,946 |
| Alcohol Research | | 93.273 | 1R21AA017232-01A2 | 7,395 | — |
| Alcohol Research | | 93.273 | 1R21AA017296-01A1 | 3,415 | — |
| Alcohol Research | Temple University | 93.273 | 5 R01 AA017398-04 | 19,259 | — |
| Alcohol Research | Temple University | 93.273 | 5 R01 AA017398-05 | 94,776 | — |
| Alcohol Research | | 93.273 | 5 R01 AA017738-04 | 307,110 | — |
| Alcohol Research | | 93.273 | 5 R21 AA016825-02 | 1 | — |
| Alcohol Research | | 93.273 | 5 R21 AA020370-02 | 66,334 | — |
| Alcohol Research | | 93.273 | 5R01AA010435-14 | 196,878 | — |
| Alcohol Research | | 93.273 | 5R01AA017993-03 | 89,222 | — |
| Alcohol Research | | 93.273 | 5R37AA008769-19 | 279,405 | — |
| Alcohol Research | University of Colorado – Boulder | 93.273 | FY12.580.004 | 29,208 | — |
| Alcohol Research | | 93.273 | RAA015509-01A1 | 2,879 | — |
| Alcohol Research | | 93.273 | RAA016546A | 265,420 | — |
| Drug Abuse and Addiction Research | | 93.279 | 08RDA034389A | 3,942 | — |
| Drug Abuse and Addiction Research | | 93.279 | 1 R21 DA030285-02 | 120,253 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5 P01 DA026146-03 | 58,495 | 83,217 |
| Drug Abuse and Addiction Research | | 93.279 | 5 P01 DA028555-02 | 1,388,608 | 28,005 |
| Drug Abuse and Addiction Research | | 93.279 | 5 P01 DA028555-03 | 175,915 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5 R01 DA020392-06 | 273,559 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5 R01 DA027729-03 | 386,675 | 161,834 |
| Drug Abuse and Addiction Research | | 93.279 | 5 R01 DA032513-02 | 419,545 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5 R21 DA023397-03 | 163,897 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5 R21 DA033614-02 | 107,534 | — |
| Drug Abuse and Addiction Research | | 93.279 | 5R01DA024442-06 | 555,268 | 324,745 |
| Drug Abuse and Addiction Research | | 93.279 | 5R01DA030962-03 | 630,151 | 102,839 |
| Drug Abuse and Addiction Research | Polaris Health Direction | 93.279 | 5R44DA23441-3 | 1,299 | — |
| Drug Abuse and Addiction Research | | 93.279 | R01DA033150-01 | 105,521 | — |

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| <u>Federal grant/program title</u> | <u>Pass-through source</u> | <u>CFDA number</u> | <u>Grant number</u> | <u>Current year expenditures</u> | <u>Subaward expenditures</u> |
|---|--|--------------------|---------------------|----------------------------------|------------------------------|
| Mental Health Research Career/Scientist Develop | | 93.281 | 5K25MH089851-03 | \$ 187,082 | \$ — |
| ARRA Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 11459-Y3 | 20,607 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 48343-04 | 3,080 | — |
| Centers for Disease Control and Prevention | Aberdeen Area Tribal Chairman's Health Board | 93.283 | 5U58/DP000815-05 | 9,973 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 8023-Y3 | 222,708 | — |
| Centers for Disease Control and Prevention | Aberdeen Area Tribal Chairman's Health Board | 93.283 | U58/DP000815-04 | 110 | — |
| Discovery and Applied Research for Technology | | 93.286 | 08REB008484A | 66,208 | — |
| Discovery and Applied Research for Technology | | 93.286 | 08REB008520A | 27,209 | — |
| Discovery and Applied Research for Technology | | 93.286 | 1R01EB009050-01 | 537,111 | 22,471 |
| Discovery and Applied Research for Technology | University of Oregon | 93.286 | 212571G | 44,137 | — |
| ARRA Discovery and Applied Research for Tech | | 93.286 | 3R01EB009050-01S1 | 53,831 | 80,810 |
| Minority Health and Health Disparities Research | Aberdeen Area Tribal Chairman's Health Board | 93.307 | 1 R24 MD002811-01 | 6,968 | — |
| Nursing Research | | 93.361 | 1 R01 NR010589-01A2 | 861,271 | — |
| Nursing Research | | 93.361 | 1 R15 NR010923-01A1 | 13,859 | — |
| Nursing Research | | 93.361 | 2 R01 NR004861-09 | 3,931 | — |
| Nursing Research | | 93.361 | 5 P20 NR011404-03 | 277,416 | — |
| Nursing Research | | 93.361 | 5 P20 NR011404-04 | 16,088 | — |
| Nursing Research | | 93.361 | 5R01 NR009547-06 | 6,768 | — |
| National Center for Research Resources | | 93.389 | 08PRR031151A | 1,227,100 | — |
| ARRA National Center for Research Resources | | 93.389 | 08PRR031151Z | 433,130 | — |
| National Center for Research Resources | | 93.389 | 08RRR017675B | 2,579,518 | — |
| National Center for Research Resources | | 93.389 | 08RRR022860B | 230,533 | — |
| National Center for Research Resources | | 93.389 | 1 S10 RR027512-01 | 598,000 | — |
| National Center for Research Resources | | 93.389 | 1P20RR021937-04 | 86,917 | — |
| National Center for Research Resources | | 93.389 | 5 P20 RR018759-08 | 52,150 | — |
| National Center for Research Resources | | 93.389 | 5 P20 RR018759-09 | 1,943,695 | — |
| National Center for Research Resources | | 93.389 | 5 P20 RR018788-07 | 380,416 | 372,080 |
| National Center for Research Resources | | 93.389 | 5 P20 RR018788-08 | 1,488,478 | 792,255 |
| National Center for Research Resources | | 93.389 | 5 P20 RR021937-04 | 237,588 | — |
| National Center for Research Resources | | 93.389 | 5 R24 RR017444-09 | 234,474 | 77,600 |
| National Center for Research Resources | | 93.389 | 5P20RR016469-10 | 289,177 | 299,342 |
| National Center for Research Resources | | 93.389 | 5P20RR016469-11 | 3,328,485 | 2,142,626 |
| National Center for Research Resources | | 93.389 | 5P20RR021937-04 | 2,254,113 | 36,676 |
| National Center for Research Resources | | 93.389 | 8P20GM103480-05 | 2,302 | — |
| Academic Research Enhancement | Creighton University | 93.390 | 270680 GM083641 | 56,388 | — |
| Cancer Construction | | 93.392 | 5 R01 CA093797-08 | 232,783 | — |
| Cancer Cause and Prevention Research | University of Waterloo | 93.393 | 114482 | 16,876 | — |
| Cancer Cause and Prevention Research | | 93.393 | 08RCA075903C | 1,255,767 | — |
| Cancer Cause and Prevention Research | | 93.393 | 1 R03 CA139285-01 | 7,922 | — |
| Cancer Cause and Prevention Research | Creighton University | 93.393 | 270614-01 | 14,663 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA034432-26 | 359,828 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA105489-08 | 203,511 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA113903-05 | 18,362 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA129925-04 | 255,484 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA133774-05 | 228,417 | 73,332 |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01 CA143460-03 | 214,381 | — |
| Cancer Cause and Prevention Research | | 93.393 | 5 R01CA088184-10 | 57,459 | — |
| Cancer Cause and Prevention Research | University of North Carolina | 93.393 | 5R01CA117841-05 | 19,068 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|----------------|----------------------|------------------------------|--------------------------|
| Cancer Cause and Prevention Research | | 93.393 | 7 R03 CA150486-03 | \$ 73,205 | \$ — |
| Cancer Cause and Prevention Research | | 93.393 | 7R01CA116674-06 | 13,656 | — |
| Cancer Cause and Prevention Research | National Childhood Cancer Foundation | 93.393 | sub#19561 CA98543-08 | 7,493 | — |
| Cancer Detection and Diagnosis Research | | 93.394 | 1U01CA151806-01 | 172,523 | 107,750 |
| Cancer Detection and Diagnosis Research | | 93.394 | 1U01CA151806-02 | 292,160 | 71,368 |
| Cancer Detection and Diagnosis Research | | 93.394 | 2 U01 CA111294-06 | 19,040 | 65,313 |
| Cancer Detection and Diagnosis Research | Stanford University | 93.394 | 28249990-52912A | 110,660 | — |
| Cancer Detection and Diagnosis Research | | 93.394 | 5 R01 CA131944-05 | 286,261 | 56,116 |
| Cancer Detection and Diagnosis Research | | 93.394 | 5 R01 CA136921-04 | 150,301 | — |
| Cancer Detection and Diagnosis Research | | 93.394 | 5 U01 CA111294-07 | 533,582 | 136,400 |
| Cancer Detection and Diagnosis Research | | 93.394 | 5 U01 CA128437-04 | 67,113 | — |
| Cancer Detection and Diagnosis Research | | 93.394 | 5 U01 CA128437-05 | 185,825 | — |
| Cancer Detection and Diagnosis Research | University of Georgia | 93.394 | 5U01CA12845405 | 27,918 | — |
| Cancer Detection and Diagnosis Research | Boston Children's Hospital | 93.394 | HHSN268200536179C | 440 | — |
| Cancer Detection and Diagnosis Research | University of Arizona | 93.394 | Y603229 | 43,460 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | 20689 | 252,544 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | 20720 | 5,400 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | 21090 | 17,366 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | 21149 | 40,291 | — |
| Cancer Treatment Research | | 93.395 | | 259 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | | 5,739 | — |
| Cancer Treatment Research | | 93.395 | 1 R01CA157774-01A | 89,866 | — |
| Cancer Treatment Research | | 93.395 | 1 R03 CA149857-01 | 52,102 | — |
| Cancer Treatment Research | George Washington University | 93.395 | 10M70 5U01CA6653516 | 52,578 | — |
| Cancer Treatment Research | George Washington University | 93.395 | 11M70R CA0066535 | 5,019 | — |
| Cancer Treatment Research | Fred Hutchinson Cancer Research Center | 93.395 | 1R01CA160684-01 | 1,861 | — |
| Cancer Treatment Research | SAIC-Frederick, INC | 93.395 | 29XS104 | 9,951 | — |
| Cancer Treatment Research | | 93.395 | 3 R01 CA127239-03S1 | 17,011 | — |
| Cancer Treatment Research | | 93.395 | 3R01CA089225-09S1 | 43,048 | — |
| Cancer Treatment Research | | 93.395 | 5 R01 CA116590-05 | 244,475 | — |
| Cancer Treatment Research | | 93.395 | 5 R01 CA116591-05 | 77,225 | — |
| Cancer Treatment Research | | 93.395 | 5 R01 CA127239-04 | 253,653 | — |
| Cancer Treatment Research | | 93.395 | 5 R21 CA137401-02 | 51,342 | — |
| Cancer Treatment Research | | 93.395 | 5 R21 CA156037-02 | 180,726 | — |
| Cancer Treatment Research | University of California San Francisco | 93.395 | 5043SC | 87,050 | — |
| Cancer Treatment Research | | 93.395 | 5R01CA089225-09 | 206,350 | — |
| Cancer Treatment Research | Childrens Hospital Philadelphia | 93.395 | 5R01HL098087-02 | 2,549 | — |
| Cancer Treatment Research | National Childhood Cancer Foundation | 93.395 | CA98543-08 | 5,699 | — |
| Cancer Treatment Research | Columbia University | 93.395 | COLUMBIA UNIVERSITY | 6,166 | — |
| Cancer Biology Research | North Carolina State University | 93.396 | 2009085002 | 22,656 | — |
| Cancer Biology Research | | 93.396 | 08RCA106584A | 59,422 | — |
| Cancer Biology Research | | 93.396 | 1R01CA144027-02 | 431,936 | — |
| Cancer Biology Research | | 93.396 | 1R21CA155175-01A1 | 157,132 | — |
| Cancer Biology Research | | 93.396 | 2 R01 CA087986-13 | 250,983 | — |
| Cancer Biology Research | | 93.396 | 2R01CA117930-06A1 | 51,062 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA038173-25 | 321,141 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA057362-16 | 234,690 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA072001-14 | 246,728 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA078590-12 | 182,794 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|-------------|----------------------|---------------------------|-----------------------|
| Cancer Biology Research | | 93.396 | 5 R01 CA087986-12 | \$ 1,475 | \$ — |
| Cancer Biology Research | | 93.396 | 5 R01 CA090400-09 | 360,458 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA099163-11 | 305,837 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA116552-06 | 270,231 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA138791-03 | 361,815 | — |
| Cancer Biology Research | | 93.396 | 5 R01 CA140432-03 | 450,992 | 6,257 |
| Cancer Biology Research | | 93.396 | 5 R01 CA140988-02 | 208,996 | — |
| Cancer Biology Research | | 93.396 | 5R01 CA096844-11 | 271,028 | — |
| Cancer Biology Research | | 93.396 | 5R01 CA140940-03 | 358,170 | — |
| Cancer Centers Support Grants | | 93.397 | 1 U54 CA 163120-0 | 668,063 | — |
| Cancer Centers Support Grants | | 93.397 | 2 P30 CA036727-25 | 1,369,499 | — |
| Cancer Centers Support Grants | | 93.397 | 3 P30 CA036727-24S6 | 128,276 | — |
| Cancer Centers Support Grants | | 93.397 | 3 P30 CA036727-24S7 | 7,461 | — |
| Cancer Centers Support Grants | | 93.397 | 3 P30 CA036727-25S1 | 70,806 | — |
| Cancer Centers Support Grants | | 93.397 | 5 P50 CA127297-03 | 337,520 | — |
| Cancer Centers Support Grants | | 93.397 | 5 P50 CA127297-04 | 788,205 | — |
| Cancer Centers Support Grants | University of Texas MD Anderson Cancer Center | 93.397 | P50CA136411-02 | 707 | — |
| Cancer Centers Support Grants | University of Texas MD Anderson Cancer Center | 93.397 | P50CA136411-03 | 56,365 | — |
| Cancer Centers Support Grants | University of Chicago/Mayo Foundation | 93.397 | U 10 CA031946 | 102,389 | — |
| Cancer Research Manpower | | 93.398 | 1F31CA165885-01 | 7,384 | — |
| Cancer Research Manpower | | 93.398 | 4R00CA137147-04 | 170,424 | — |
| Cancer Research Manpower | | 93.398 | 5 K01 CA113413-05 | 38,453 | — |
| Cancer Research Manpower | | 93.398 | 5R00CA137147-05 | 147,658 | — |
| Cancer Research Manpower | University of Maryland | 93.398 | Z029801 | 1,112 | — |
| Cancer Control | National Childhood Cancer Foundation | 93.399 | 21253 | 29,643 | — |
| Cancer Control | Brigham and Women's Hospital | 93.399 | 104898 | 50,812 | — |
| Cancer Control | University of Pittsburgh | 93.399 | 0005117 Proj 404195- | 20,332 | — |
| Cancer Control | Purdue University | 93.399 | 4102-38594 | 30,230 | — |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | 1U58CD001310-01 | 135,971 | — |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | 1U58CD001310-02 | 111,702 | — |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | 46627-04 | 47,088 | — |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | 5U58CD001310-02 | 51,853 | — |
| Building Health Information Systems Capacity | Nebraska Department of Health and Human Services | 93.521 | 50460.04 | 13,875 | — |
| Building Health Information Systems Capacity | Nebraska Department of Health and Human Services | 93.521 | 46928-04 | 43,193 | — |
| Childhood Obesity Research | University of Texas | 93.535 | 8773B | 17,507 | — |
| Education and Prevention Grants to Reduce Sex | Children's Home Society | 93.557 | | 1,555 | — |
| Education and Prevention Grants to Reduce Sex | Lifeworks | 93.557 | | 1,565 | — |
| Education and Prevention Grants to Reduce Sex | Night Ministry | 93.557 | | 10 | — |
| Education and Prevention Grants to Reduce Sex | Our Family Services | 93.557 | | 10 | — |
| Education and Prevention Grants to Reduce Sex | The Bridge Over Troubled Waters | 93.557 | | 1,555 | — |
| Education and Prevention Grants to Reduce Sex | The Door, Inc. | 93.557 | | 1,555 | — |
| Education and Prevention Grants to Reduce Sex | Youth-Care Street Outreach | 93.557 | | 1,484 | — |
| Head Start | | 93.600 | 0G90YR003802 | 2,771 | — |
| Head Start | | 93.600 | 0G90YR004401 | 6,500 | — |
| Head Start | | 93.600 | 0G90YR004402 | 24,736 | — |
| Head Start | | 93.600 | 0G90YR005301 | 11,441 | — |
| Social Services Research and Demonstration | | 93.647 | 90YE01160100 | 34,617 | — |
| ARRA NIH Recovery and Research Support | Pharmareview Corporation | 93.701 | 47036 | 64,517 | — |
| ARRA NIH Recovery and Research Support | University of Colorado – Boulder | 93.701 | 1547515 | 46,151 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|------------------------------------|-------------|----------------------|---------------------------|-----------------------|
| ARRA NIH Recovery and Research Support | Dana-Farber Cancer Institute | 93.701 | 2815108 | \$ 50,824 | \$ — |
| ARRA NIH Recovery and Research Support | Duke University | 93.701 | | 8,197 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08DTW001429Z | 37,798 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08FAI081525Z | 8,033 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08PRR015635Z | 101,563 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RAI081154Z | 3,186 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RCA138213Z | 177,201 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RCA148462Z | 115,788 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RDA018114Z | 89,021 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RDK082476Z | 31,548 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RDK087346Z | 159,672 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08REB007299Z | 26,926 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RGM056840Z | 122,384 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RHD058989Z | 45,154 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RLM009985Z | 139,170 | 43,743 |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RRR024267Z | 1,120 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 08RRR024437Z | 53,290 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 P30 HL101296-01 | 117,636 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 R01 EY017613 | 273,016 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 R01 EY018380-02 | 67,830 | — |
| ARRA NIH Recovery and Research Support | University of Puerto Rico | 93.701 | 1 R01 MH083516-01 | 4,862 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 R21 HL097238-01 | 63,105 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 RC1 AA019032 | 135,340 | 74,833 |
| ARRA NIH Recovery and Research Support | Childrens Hospital Los Angeles | 93.701 | 1 RC2 CA148216-01 | 103,085 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1 RC4 RR031378-01 | 291,795 | 59,912 |
| ARRA NIH Recovery and Research Support | | 93.701 | 1R15DE021014-01 | 70,222 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 1R56AI81975-01A2 | 142,494 | — |
| ARRA NIH Recovery and Research Support | Childrens Hospital Los Angeles | 93.701 | 1RC2CA148216-02 | 9,210 | — |
| ARRA NIH Recovery and Research Support | Emergent Trivalent | 93.701 | 1U01AI082224-01 | 105,155 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 2 R01 HL038690-21A1 | 77,768 | 17,970 |
| ARRA NIH Recovery and Research Support | North Carolina State University | 93.701 | 2009165101 090209 | 78,279 | — |
| ARRA NIH Recovery and Research Support | Wistar Institute | 93.701 | 24341030324 AI84142 | 16,750 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 K01 CA113413-04S1 | 75,607 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 P20 RR016469-09S1 | 83,643 | 84,368 |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 P20 RR016469-09S2 | 130,699 | 54,263 |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 P20 RR016469-09S3 | 34,994 | 23,536 |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 P20 RR018759-07S1 | 43,393 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 P30 CA036727-24S5 | 11,148 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R01 AI076475-03S1 | 3,076 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R01 CA093797-06A2S | 20,407 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R01 DK071014-03S1 | 4,785 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R01 DK071152-04S1 | 3,135 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R01 GM082923-02S1 | 16,633 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R24 RR017444-07S1 | 160,049 | — |
| ARRA NIH Recovery and Research Support | Boston Medical Center | 93.701 | 3822-5 | 12,924 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 5 F32 AI081437-02 | 2,770 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 5 R01 HL048282-11 | 256,082 | — |
| ARRA NIH Recovery and Research Support | University of Alabama – Birmingham | 93.701 | 5 RC2 AR058964-02 | 68,108 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 7RC1CA145889-03 | 379,944 | 236,913 |

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|---|--|-------------|----------------------|---------------------------|-----------------------|
| ARRA NIH Recovery and Research Support | NABI Biopharmaceuticals | 93.701 | NABI #4514 | \$ 43,429 | \$ — |
| ARRA NIH Recovery and Research Support | Texas A&M University | 93.701 | S100030 | 21,534 | — |
| ARRA Recovery Act Comparative Effective Rsch | AHRQ Outcomes | 93.715 | AHRQ-2010-DECIDE | 19,207 | — |
| ARRA Health Information Technology Regional Ext | CIMRO | 93.718 | | 144,207 | — |
| ARRA Prevention and Wellness Communities | Douglas County Health Department | 93.724 | 1U58DP002394-01 | 284,496 | — |
| Cardiovascular Diseases Research | University of Michigan | 93.837 | 3001089474 | 4,898 | — |
| Cardiovascular Diseases Research | LNK Chemsolutions | 93.837 | | 66,102 | — |
| Cardiovascular Diseases Research | | 93.837 | 08RHL087216A | 43,783 | — |
| Cardiovascular Diseases Research | | 93.837 | 1 R01 HL098503-01A1 | 360,195 | — |
| Cardiovascular Diseases Research | | 93.837 | 1 R01HL103942-01 | 333,700 | — |
| Cardiovascular Diseases Research | | 93.837 | 1 R21 HL102589-01 | 25,784 | — |
| Cardiovascular Diseases Research | | 93.837 | 1R01HL112379-01 | 31,367 | — |
| Cardiovascular Diseases Research | New York Medical College | 93.837 | 2 R01 HL074873-507 | 20,609 | — |
| Cardiovascular Diseases Research | | 93.837 | 2R01HL062400-11A1 | 81,695 | — |
| Cardiovascular Diseases Research | | 93.837 | 2U10HL069233-11 | 74,341 | — |
| Cardiovascular Diseases Research | | 93.837 | 5 P01 HL062222-12 | 4,837 | — |
| Cardiovascular Diseases Research | | 93.837 | 5 P01 HL062222-13 | 1,972,016 | — |
| Cardiovascular Diseases Research | | 93.837 | 5 R00HL088550-04 | 172,831 | — |
| Cardiovascular Diseases Research | | 93.837 | 5 R01 HL085061-04 | 92,010 | — |
| Cardiovascular Diseases Research | Medical College of Georgia | 93.837 | 5 R01 HL090948-03 | 37,791 | — |
| Cardiovascular Diseases Research | | 93.837 | 5 R01 HL093028-02 | 392,605 | — |
| Cardiovascular Diseases Research | University of Michigan | 93.837 | HL087226-04 | 2,113 | — |
| Cardiovascular Diseases Research | Northwestern University | 93.837 | PUR0193010 | 441 | — |
| Cardiovascular Diseases Research | University of Oregon Health Science Center | 93.837 | R01HL095868 | 35,654 | — |
| Lung Diseases Research | | 93.838 | 5 K01 HL084684-05 | 41,536 | — |
| Lung Diseases Research | University of Wisconsin Hospital | 93.838 | 5R01HL095410-04 | 14 | — |
| Lung Diseases Research | | 93.838 | 5R01AA017993-03 | 316,811 | — |
| Lung Diseases Research | University of Pennsylvania | 93.838 | 5U01HL086622-03 | 24,192 | — |
| Blood Diseases and Resources Research | | 93.839 | 08RHL078944A | 513,236 | — |
| Blood Diseases and Resources Research | | 93.839 | 08RHL087216A | 211,801 | — |
| Blood Diseases and Resources Research | | 93.839 | 5 U01 HL069233 10 | 18,042 | — |
| Blood Diseases and Resources Research | National Marrow Donor Program | 93.839 | BMT CTN 0902 | 3,243 | — |
| Arthritis, Musculoskeletal and Skin Diseases | | 93.846 | 1 R01 AR059351-01 | 364,912 | — |
| Arthritis, Musculoskeletal and Skin Diseases | University of Alabama – Birmingham | 93.846 | 411679-02R01AR062376 | 26,823 | — |
| Arthritis, Musculoskeletal and Skin Diseases | University of Colorado Health Science Center | 93.846 | 5 R01 AR051394-04 | 683 | — |
| Arthritis, Musculoskeletal and Skin Diseases | University of Colorado Health Science Center | 93.846 | 5 R01 AR051394-05 | 10,108 | — |
| Arthritis, Musculoskeletal and Skin Diseases | | 93.846 | 5R01 AR053325-03 | 17,659 | — |
| Arthritis, Musculoskeletal and Skin Diseases | | 93.846 | 5R01AR044552-13 | 121,524 | — |
| Arthritis, Musculoskeletal and Skin Diseases | North American Rheumatoid Arthritis Consortium | 93.846 | NARAC 2 | 1,999 | — |
| Diabetes, Digestive, and Kidney Diseases | University of Arkansas Medical Sciences Center | 93.847 | 31455 | 80,026 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 08RDK063945B | 99,261 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 08RDK069629A | 13,011 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 08RDK071076C | 284,671 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 08RDK077816A | 291,490 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 08RDK087625B | 299,899 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 1 F32 DK091991-01 | 46,117 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 1 R01 DK092474-01 | 186,158 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 1 R21 DK084517-01 | 188,590 | — |
| Diabetes, Digestive, and Kidney Diseases | Angion Biomedica Corporation | 93.847 | 1R43 DK091123-01 | 1,256 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|-------------|----------------------|---------------------------|-----------------------|
| Diabetes, Digestive, and Kidney Diseases | Mayo Clinic | 93.847 | 5 R01 DK056924-09 | \$ 3,598 | \$ — |
| Diabetes, Digestive, and Kidney Diseases | Mayo Clinic | 93.847 | 5 R01 DK056924-10 | 39,607 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 5 R01 DK071014-04 | 167,779 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 5 R01 DK071152-05 | 2,159 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 5R01DK082956-02 | 372,083 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 5R01DK083291-03 | 381,236 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 5R03DK092263-03 | 58,707 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 7 R01 DK054909-11 | 27,613 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 7K01DK079875-06 | 88,840 | — |
| Diabetes, Digestive, and Kidney Diseases | | 93.847 | 7R01DK060632-09 | 113,430 | — |
| Digestive Diseases and Nutrition | | 93.848 | 08RDK063945B | 228,000 | — |
| Digestive Diseases and Nutrition | | 93.848 | 08RDK079209A | 197,070 | — |
| Kidney Diseases Urology | | 93.849 | 1 R01 DK069919-5 | 211,536 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 08RNS074903A | 139,921 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 08RNS077003A | 123,659 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 1F31NS073398-01A1 | 29,824 | — |
| Extramural Research Programs in Neurosciences | University of Rochester Medical Center | 93.853 | 2P01MH064570-09 | 70,912 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 2R56NS041862-10A1 | 231,008 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 3 R01 NS34239-16S1 | 3,345 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 P01 NS043985-09 | 737,020 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 P01 NS043985-10 | 325,746 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS034239-17 | 290,434 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS040730-14 | 237,164 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS053487-06 | 84,570 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS055385-08 | 56,739 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS061642-05 | 368,099 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS063878-04 | 396,711 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS070190-03 | 381,855 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R01 NS076386-02 | 340,685 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5 R21 NS066841-02 | 73,044 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5F31NS070455-02 | 22,523 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5R01NS036126-16 | 487,373 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5R01NS041858-12 | 365,033 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | 5R01NS051334-06 | 353,868 | 185,278 |
| Extramural Research Programs in Neurosciences | | 93.853 | 5R01NS057748-04 | 303,475 | — |
| Extramural Research Programs in Neurosciences | Yale University | 93.853 | A08082 (M10A10563) | 29,876 | — |
| Extramural Research Programs in Neurosciences | Yale University | 93.853 | A08580 M10A10563 | 30,905 | — |
| Extramural Research Programs in Neurosciences | | 93.853 | KNS069812A | 166,864 | — |
| Extramural Research Programs in Neurosciences | University of Rochester Medical Center | 93.853 | PO#415251-G RU01NS05 | 2,488 | — |
| Extramural Research Programs in Neurosciences | University of Rochester Medical Center | 93.853 | PO415543-G/UR5-28449 | 391,648 | — |
| Allergy Immunology Transplantation Research | Brigham and Women's Hospital | 93.855 | 108082 | 22,281 | — |
| Allergy Immunology Transplantation Research | Dana-Farber Cancer Institute | 93.855 | 1015110 | 282,746 | — |
| Allergy Immunology Transplantation Research | University of Iowa | 93.855 | 1000832272 | 121,709 | — |
| Allergy Immunology Transplantation Research | Emergent Trivalent | 93.855 | | 98,327 | — |
| Allergy Immunology Transplantation Research | Social and Scientific Systems, Inc. | 93.855 | 000069-001222 | 303,392 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08FAI067373A | 19,982 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08KAI068151A | 23,565 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08KAI076609A | 8,380 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08KAI080941A | 37,216 | — |

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|---|--|--------------------|----------------------|----------------------------------|------------------------------|
| Allergy Immunology Transplantation Research | | 93.855 | 08RAI069146B | \$ 277,095 | \$ — |
| Allergy Immunology Transplantation Research | | 93.855 | 08RAI087561A | 168,801 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08RAI087668A | 358,724 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08RAi090438A | 246,608 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08RAI097260A | 9,674 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 08TAI060547B | 270,983 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 1 R01 AI075167-01A2 | 423,438 | — |
| Allergy Immunology Transplantation Research | Prommune; LLC | 93.855 | 1 R41 AI094710-01 | 36,456 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 1 R56 AI094012-01 | 324,292 | — |
| Allergy Immunology Transplantation Research | Childrens Hospital Seattle | 93.855 | 1R01AI084011-01A1 | 1,059 | — |
| Allergy Immunology Transplantation Research | University of Minnesota | 93.855 | 1R01AI093319-01 | 125,118 | — |
| Allergy Immunology Transplantation Research | Imquest Biosciences | 93.855 | 1R21AI082689-02 | 108,652 | — |
| Allergy Immunology Transplantation Research | Prommune; LLC | 93.855 | 1R41AI094710-01 | 80,172 | — |
| Allergy Immunology Transplantation Research | Wistar Institute | 93.855 | 2459103324 AI094603 | 72,732 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 P01 AI083211-02 | 31,489 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 P01 AI083211-03 | 2,031,830 | 346,515 |
| Allergy Immunology Transplantation Research | | 93.855 | 5 R01 AI1074948-05 | 317,226 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 R01 AI1076475-05 | 334,090 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 R01 AI038901-16 | 399,569 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 R01 AI067891-05 | 148,663 | — |
| Allergy Immunology Transplantation Research | University of Rochester Medical Center | 93.855 | 5R01AI073780-05 | 12,606 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5R01AI081830-03 | 291,119 | — |
| Allergy Immunology Transplantation Research | University of Colorado – Denver | 93.855 | 5U01AI06945005 25224 | 2,022 | — |
| Allergy Immunology Transplantation Research | Northwestern University | 93.855 | 60029976 UN | 42,429 | — |
| Allergy Immunology Transplantation Research | Social and Scientific Systems, Inc. | 93.855 | BRS-ACURE-S-11000069 | 67,682 | — |
| Allergy Immunology Transplantation Research | University of Minnesota | 93.855 | N000002802 | 265,611 | — |
| Allergy Immunology Transplantation Research | University of Minnesota | 93.855 | N001792301 | 97,103 | — |
| Allergy Immunology Transplantation Research | Creighton University | 93.855 | R01 AI1080348 A | 38,805 | — |
| Allergy Immunology Transplantation Research | Southern Research Institute | 93.855 | S10-004 | 100,086 | — |
| Allergy Immunology Transplantation Research | Geneva Foundation | 93.855 | S-1175-01 | 268,326 | — |
| Allergy Immunology Transplantation Research | University of Washington | 93.855 | WU-11-261 PO2911829P | 2,465 | — |
| Biomedical Research and Research Training | Brigham and Women’s Hospital | 93.859 | 106685 | 2,958 | — |
| Biomedical Research and Research Training | | 93.859 | | 158,008 | — |
| Biomedical Research and Research Training | | 93.859 | | 3,919 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM044931E | 122,024 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM061068C | 4,982 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM077289A | 80,908 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM079393A | 349,542 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM092999A | 263,440 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM099525A | 40,578 | — |
| Biomedical Research and Research Training | | 93.859 | 08RGM100101A | 28,637 | — |
| Biomedical Research and Research Training | Synaptic Research, LLC | 93.859 | 1R43GM093530-01A1 | 9,149 | — |
| Biomedical Research and Research Training | | 93.859 | 2 R01 GM072631-06A1 | 214,344 | — |
| Biomedical Research and Research Training | South Dakota State University | 93.859 | 3TB171 | 60,554 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM051188-17 | 37,018 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM072631-05 | 10,061 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM074876-05 | 112,175 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM076237-05 | 60,266 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM080458-04 | 196,397 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|----------------|----------------------|------------------------------|--------------------------|
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM082923-04 | \$ 287,273 | \$ — |
| Biomedical Research and Research Training | | 93.859 | 5 R01 GM087455-03 | 321,176 | — |
| Biomedical Research and Research Training | | 93.859 | 5 R01GM080751-23 | 19,107 | — |
| Biomedical Research and Research Training | San Diego State University | 93.859 | 56615A P4011 7802 21 | 8,898 | — |
| Biomedical Research and Research Training | San Diego State University | 93.859 | 56615B P4011 7802 21 | 11,416 | — |
| Biomedical Research and Research Training | | 93.859 | 5R01GM096039-02 | 188,191 | — |
| Biomedical Research and Research Training | | 93.859 | 8P20GM103427-12 | 3,224 | — |
| Biomedical Research and Research Training | University of Missouri | 93.859 | C00019162-1 | 184,642 | — |
| Biomedical Research and Research Training | | 93.859 | GM086533 | 190,906 | — |
| Biomedical Research and Research Training | University of Minnesota | 93.859 | H001786603 | 218,253 | — |
| Biomedical Research and Research Training | University of Texas | 93.859 | UTA11-000684 | 7,503 | — |
| Child Health and Human Development Research | University of Colorado – Boulder | 93.865 | 1548898 | 73,424 | — |
| Child Health and Human Development Research | | 93.865 | 08HD0645370A | 82,016 | — |
| Child Health and Human Development Research | | 93.865 | 08RHD042882C | 250,263 | — |
| Child Health and Human Development Research | | 93.865 | 08RHD051979A | 147,866 | — |
| Child Health and Human Development Research | | 93.865 | 08RHD062226A | 508,213 | — |
| Child Health and Human Development Research | | 93.865 | 1 K99 HD059985-02 | 80,805 | — |
| Child Health and Human Development Research | | 93.865 | 1R01HD067218-01A1 | 127,836 | — |
| Child Health and Human Development Research | University of Colorado – Boulder | 93.865 | 5 P50 HD027802-20 | 6,648 | — |
| Child Health and Human Development Research | | 93.865 | 5R01 HD038468-09 | 246,366 | — |
| Child Health and Human Development Research | | 93.865 | 7R01HD053719-06 | 457,227 | 232,725 |
| Child Health and Human Development Research | University of Oregon Health Science Center | 93.865 | GPEDI0472A | 68,303 | — |
| Aging Research | Brigham and Women's Hospital | 93.866 | 104900 | 45,690 | — |
| Aging Research | | 93.866 | 08FAG032788A | 5,886 | — |
| Aging Research | | 93.866 | 08RAG029222A | 10,732 | — |
| Aging Research | Creighton University | 93.866 | 1 R01 AR054496-01A2 | 15,437 | — |
| Aging Research | | 93.866 | 1R01AG034995-02A1 | 1,151,730 | 327,013 |
| Aging Research | University of Maryland | 93.866 | 1R01AG037120-01A1 | 272,087 | — |
| Aging Research | | 93.866 | 3 R01 AG24912-05S1 | 151 | — |
| Aging Research | | 93.866 | 5R01AG031158-03 | 819,099 | — |
| Aging Research | Wichita State University | 93.866 | SUB090218-3 | 195,075 | — |
| Vision Research | | 93.867 | 08REY010595E | 450,282 | — |
| Vision Research | | 93.867 | 08REY017809B | 49,299 | — |
| Vision Research | | 93.867 | 2R01EY010542-14 | 439,690 | 9,480 |
| Vision Research | | 93.867 | 5 R01 EY013394-08 | 281,887 | — |
| Vision Research | | 93.867 | 5 R01 EY016730-05 | 29,613 | — |
| Vision Research | | 93.867 | 5 R01 EY017653-3 | 8,212 | — |
| Vision Research | | 93.867 | 5 R01 EY018172-04 | 384,071 | — |
| Vision Research | Jaeb Center Health | 93.867 | JCHR | 215 | — |
| Medical Library Assistance | | 93.879 | 08RLM009219A | 10,184 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 935 63012 | 103,832 | — |
| Demonstration Projects for Indian Health | Aberdeen Area Tribal Chairman's Health Board | 93.933 | | 232 | — |
| Demonstration Projects for Indian Health | Aberdeen Area Tribal Chairman's Health Board | 93.933 | | 88 | — |
| HIV Prevention Activities Health Department | Nebraska Department of Health and Human Services | 93.940 | 1U62PS0003653 | 6,221 | — |
| International Research and Research Training | | 93.989 | 08DTW001429C | 429,026 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | 51637.04 | 38,154 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 53,418 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 7,617 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 8,416 | — |

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 Schedule of Expenditures of Federal Awards
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| <u>Federal grant/program title</u> | <u>Pass-through source</u> | <u>CFDA number</u> | <u>Grant number</u> | <u>Current year expenditures</u> | <u>Subaward expenditures</u> |
|---|--|--------------------|---------------------|----------------------------------|------------------------------|
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | B04MC21412 | \$ 156,477 | \$ 7,407 |
| Maternal and Child Health Services | University of Maryland | 93.994 | SR00001763 | 7,500 | — |
| Maternal and Child Health Services | University of Maryland | 93.994 | SR00002044 | 4,329 | — |
| Adolescent Family Life Demonstration Projects | | 93.995 | 7U10CA098413-10 | 1,217,694 | 806,470 |
| 93 Agency total | | | | <u>91,509,076</u> | |
| 97 Department of Homeland Security: | | | | | |
| Centers for Homeland Security | University of Arizona | 97.061 | 8110 | 39,155 | — |
| Homeland Security | Nebraska Department of Agriculture | 97.067 | 1805180 | 27,044 | — |
| Homeland Security | Nebraska Military Department | 97.067 | | 64,657 | — |
| Homeland Security | Nebraska Military Department | 97.067 | | 5,556 | — |
| Homeland Security | Nebraska Military Department | 97.067 | | 200,185 | — |
| Homeland Security | Nebraska Military Department | 97.067 | 08-SR 31016-01 | 2,566 | — |
| Homeland Security | Nebraska Military Department | 97.067 | 09-SR 31016-01 | 12,390 | — |
| Homeland Security | Nebraska Military Department | 97.067 | 10-SR 31016-01 | 106,724 | — |
| Homeland Security | Nebraska Military Department | 97.067 | 11-SR 31016-01 | 70,899 | — |
| 97 Agency total | | | | <u>529,176</u> | |
| 98 Agency for International Development: | | | | | |
| Agency for International Development | | 98.001 | 688A00070004300 | 1,287,030 | 858,612 |
| Agency for International Development | | 98.001 | AIDOAAALA1000009 | 366,296 | 244,228 |
| Agency for International Development | | 98.001 | EPPA00060001600 | 2,229,934 | 1,377,318 |
| Agency for International Development | National Academy of Sciences | 98.001 | PGA-P280421 | 28,694 | — |
| 98 Agency total | | | | <u>3,911,954</u> | |
| Total Research and Development Cluster | | | | <u>192,720,736</u> | |
| Student Aid Cluster: | | | | | |
| 84 Department of Education: | | | | | |
| Federal Supplemental Educational Opportunity | | 84.007 | P007A102478 | 3,160 | — |
| Federal Supplemental Educational Opportunity | | 84.007 | P007A1124550 | 115,975 | — |
| Federal Supplemental Educational Opportunity | | 84.007 | P007A1124790 | 480,004 | — |
| Federal Supplemental Educational Opportunity | | 84.007 | P007A1124800 | 240,132 | — |
| Federal Work-Study Program | | 84.033 | P007A112478 | 43,293 | — |
| Federal Work-Study Program | | 84.033 | P033A1024550 | 18,399 | — |
| Federal Work-Study Program | | 84.033 | P033A102478 | 22,536 | — |
| Federal Work-Study Program | | 84.033 | P033A1024790 | 62,890 | — |
| Federal Work-Study Program | | 84.033 | P033A1024800 | 18,749 | — |
| Federal Work-Study Program | | 84.033 | P033A112455 | 310,892 | — |
| Federal Work-Study Program | | 84.033 | P033A112478 | 20,411 | — |
| Federal Work-Study Program | | 84.033 | P033A1124790 | 880,094 | — |
| Federal Work-Study Program | | 84.033 | P033A1124800 | 308,733 | — |
| Federal Pell Grant Program | | 84.063 | | 25,170 | — |
| Federal Pell Grant Program | | 84.063 | P063P1002650 | 485,529 | — |
| Federal Pell Grant Program | | 84.063 | P063P101779 | 35,035 | — |
| Federal Pell Grant Program | | 84.063 | P063P1017810 | 67,176 | — |
| Federal Pell Grant Program | | 84.063 | P063P1102650 | 17,821,145 | — |
| Federal Pell Grant Program | | 84.063 | P063P111779 | 7,783,844 | — |
| Federal Pell Grant Program | | 84.063 | P063P1117810 | 15,708,241 | — |

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 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|----------------|---------------------------|-----------------------|
| Federal Pell Grant Program | | 84.063 | P063P20112869 | \$ 972,540 | \$ — |
| Federal Pell Grant Program | | 84.063 | P376S1002650 | 2,000 | — |
| Federal Direct Student Loans | | 84.268 | P268K1102650 | 1,465,176 | — |
| Federal Direct Student Loans | | 84.268 | P268K111779 | 73,501 | — |
| Federal Direct Student Loans | | 84.268 | P268K1117810 | 192,137 | — |
| Federal Direct Student Loans | | 84.268 | P268K1129250 | 8,188 | — |
| Federal Direct Student Loans | | 84.268 | P268K1202650 | 109,170,259 | — |
| Federal Direct Student Loans | | 84.268 | P268K121779 | 27,852,826 | — |
| Federal Direct Student Loans | | 84.268 | P268K1217810 | 60,175,852 | — |
| Federal Direct Student Loans | | 84.268 | P268K122869 | 45,507,063 | — |
| Federal Direct Student Loans | | 84.268 | P268K1229250 | 914,888 | — |
| Federal Direct Student Loans | | 84.268 | P268K131779 | 80,703 | — |
| Federal Direct Student Loans | | 84.268 | P268K132869 | 1,115,086 | — |
| College Access Challenge Grant Program | Nebraska Coordinating Commission Post Secondary Educ | 84.378 | | 30,500 | — |
| College Access Challenge Grant Program | Nebraska Coordinating Commission Post Secondary Educ | 84.378 | | 18,500 | — |
| College Access Challenge Grant Program | Nebraska Coordinating Commission Post Secondary Educ | 84.378 | P378A1100020 | 26,867 | — |
| Teacher Education Assist for College Higher Educ | | 84.379 | P379T1117790 | 1,500 | — |
| Teacher Education Assist for College Higher Educ | | 84.379 | P379T1117810 | 1,000 | — |
| Teacher Education Assist for College Higher Educ | | 84.379 | P379T1202650 | 150,000 | — |
| Teacher Education Assist for College Higher Educ | | 84.379 | P379T121779 | 187,500 | — |
| Teacher Education Assist for College Higher Educ | | 84.379 | P379T1217810 | 140,160 | — |
| 84 Agency total | | | | 292,537,654 | |
| 93 Department of Health and Human Services: | | | | | |
| Health Professions Student Loan | | 93.342 | E11HP14843 | 16,362 | — |
| Total Student Aid Cluster | | | | 292,554,016 | |
| Other: | | | | | |
| TRIO Cluster: | | | | | |
| TRIO Student Support Services | | 84.042 | P04241006410 | 255,450 | — |
| TRIO Student Support Services | | 84.042 | P042A1006410 | 50,929 | — |
| TRIO Student Support Services | | 84.042 | P042A101070 | 520,857 | — |
| TRIO Student Support Services | | 84.042 | P042A1012860 | 59,367 | — |
| TRIO Student Support Services | | 84.042 | P042A101286-11 | 240,750 | — |
| TRIO Talent Search | | 84.044 | P044A0604790 | 88,297 | — |
| TRIO Talent Search | | 84.044 | P044A1108100 | 327,043 | — |
| TRIO Upward Bound | | 84.047 | P047A0701320 | 240,528 | — |
| TRIO Upward Bound | | 84.047 | P047A0708920 | 278,167 | — |
| TRIO Upward Bound | | 84.047 | P047M070021 | 242,352 | — |
| TRIO McNair Post-Baccalaureate Achievement | | 84.217 | P217A0700100 | 200,536 | — |
| Total TRIO Cluster | | | | 2,504,276 | |
| 10 Department of Agriculture: | | | | | |
| Department of Agriculture | Nebraska Department of Agriculture | 10 | 1813005 | 5,000 | — |
| Department of Agriculture | | 10 | 43639521737 | 25,919 | — |
| Department of Agriculture | Kansas State University | 10 | S12087 | 18,556 | — |
| Total CFDA Unknown | | | | 49,475 | |
| Agriculture Research Service | | 10.001 | 65748210114 | 7,575 | — |

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 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|------------------------------------|-------------|------------------|---------------------------|-----------------------|
| Agriculture Research Service | | 10.001 | 59-5440-1-314 | \$ 13,562 | \$ — |
| Total CFDA 10.001 | | | | <u>21,137</u> | |
| Plant and Animal Disease | Nebraska Department of Agriculture | 10.025 | 1805184 | 6,628 | — |
| Plant and Animal Disease | Nebraska Department of Agriculture | 10.025 | 1806139 | 18,500 | — |
| Total CFDA 10.025 | | | | <u>25,128</u> | |
| Federal-State Marketing Improvement | | 10.156 | 12-25-G-1119 | 31,343 | — |
| Specialty Crop Block Grants | Nebraska Department of Agriculture | 10.170 | 1813139 | 3,740 | — |
| Agricultural Special Research Grants | Texas A&M University | 10.200 | 570708 | 7,800 | — |
| Agricultural Special Research Grants | South Dakota State University | 10.200 | 3TF093 | 850 | — |
| Agricultural Special Research Grants | South Dakota State University | 10.200 | 3TL131 | 34,242 | — |
| Agricultural Special Research Grants | Michigan State University | 10.200 | 61-4080J | 1,228 | — |
| Agricultural Special Research Grants | Michigan State University | 10.200 | 614123UNL | 13,040 | — |
| Agricultural Special Research Grants | North Dakota State University | 10.200 | FAR0016601 | 1,260 | — |
| Agricultural Special Research Grants | Michigan State University | 10.200 | RC100876UNL | 9,518 | — |
| Total CFDA 10.200 | | | | <u>67,938</u> | |
| USDA Competitive Research Grants | | 10.206 | 2007-55112-17856 | 64,316 | 45,202 |
| USDA Competitive Research Grants | | 10.206 | 2008-35401-04508 | 120,857 | 58,457 |
| Total CFDA 10.206 | | | | <u>185,173</u> | |
| Agricultural Sciences Graduate Fellowships | | 10.210 | 2010-38420-20325 | 74,485 | — |
| Sustainable Agriculture Research and Education | Iowa State University | 10.215 | 4103041 | 5,440 | — |
| Institution Capacity Building Grants | | 10.216 | 2009-35400-05076 | 43,183 | 1,581 |
| Higher Education Challenge Grants | | 10.217 | 20073841118114 | 1,948 | — |
| Higher Education Challenge Grants | | 10.217 | 2009-38411-19753 | 157,703 | 72,062 |
| Higher Education Challenge Grants | North Carolina State University | 10.217 | 2010-2697-01 | 672 | — |
| Higher Education Challenge Grants | | 10.217 | 2011-38411-30534 | 15,897 | — |
| Higher Education Challenge Grants | VA Polytechnic Institute | 10.217 | 320699-19214 | 23,057 | — |
| Higher Education Challenge Grants | Oklahoma State University | 10.217 | AA-5-21288-UNL | 3,189 | — |
| Total CFDA 10.217 | | | | <u>202,466</u> | |
| Institutions Research Program | Nebraska Indian Commission | 10.227 | | 3,391 | — |
| Integrated Programs | Iowa State University | 10.303 | 4163003 | 7,010 | — |
| Integrated Programs | Iowa State University | 10.303 | 4163007 | 126,847 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20070496728 | 22,342 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20070496733 | 810 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20070496734 | 700 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20070496749 | 10,000 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20070496750 | 2,565 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 20120074807 | 135 | — |
| Integrated Programs | University of Illinois Urbana | 10.303 | 2007-04967-54 | 36,000 | — |
| Integrated Programs | | 10.303 | 2008-51110-19237 | 108,554 | 3,558 |
| Integrated Programs | | 10.303 | 2009-51110-05852 | 77,525 | 60,476 |
| Integrated Programs | | 10.303 | 2009-51130-06040 | 164,806 | — |

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Schedule of Expenditures of Federal Awards
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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|---------------------------------|-------------|------------------|---------------------------|-----------------------|
| Total CFDA 10.303 | | | | \$ 557,294 | \$ |
| Agricultural Homeland Security | Kansas State University | 10.304 | S08016 | 98,197 | — |
| International Science and Education | | 10.305 | 20115116030521 | 16,823 | — |
| Specialty Crop Research | Texas A&M University | 10.309 | 570611 | 36,404 | — |
| Specialty Crop Research | Oregon State University | 10.309 | C0404A-A | 203,497 | — |
| Total CFDA 10.309 | | | | 239,901 | |
| Agriculture and Food Research Initiative | Washington State University | 10.310 | 112858G002698 | 64,544 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67001-30011 | 158,013 | — |
| Agriculture and Food Research Initiative | | 10.310 | 2011-67003-30206 | 501,966 | 348,020 |
| Agriculture and Food Research Initiative | South Dakota State University | 10.310 | 3TB182 | 175,603 | — |
| Agriculture and Food Research Initiative | Iowa State University | 10.310 | 416-17-01D | 128,962 | — |
| Agriculture and Food Research Initiative | University of Missouri | 10.310 | C00315872 | 39,784 | — |
| Agriculture and Food Research Initiative | New Jersey State University | 10.310 | S1384624 | 6,446 | — |
| Total CFDA 10.310 | | | | 1,075,318 | |
| Beginning Farmer and Rancher Development | Center for Rural Affairs | 10.311 | 20104940021753 | 18,855 | — |
| Beginning Farmer and Rancher Development | Land Stewardship | 10.311 | | 9,956 | — |
| Beginning Farmer and Rancher Development | Land Stewardship | 10.311 | | 2,404 | — |
| Beginning Farmer and Rancher Development | | 10.311 | 2009-49400-05871 | 263,577 | 162,992 |
| Total CFDA 10.311 | | | | 294,792 | |
| ARRA Trade Assistance for Farmers Training | University of Minnesota | 10.315 | H001344201 | 99,154 | — |
| Socially Disadvantaged Farmers and Ranchers | Center for Rural Affairs | 10.443 | | 18,906 | — |
| Community Outreach and Assistance | University of Missouri | 10.455 | E00035595-1 | 16,162 | — |
| Cooperative Extension Service | Purdue University | 10.500 | 8000040171 | 97,972 | — |
| Cooperative Extension Service | Nebraska Indian Commission | 10.500 | 20104700221708 | 19,094 | — |
| Cooperative Extension Service | Mississippi State University | 10.500 | 018000-340409-03 | 1,774 | — |
| Cooperative Extension Service | | 10.500 | 2007-41595-03903 | 1,175,277 | 864,010 |
| Cooperative Extension Service | | 10.500 | 2007-49200-03889 | 36,655 | 28,996 |
| Cooperative Extension Service | | 10.500 | 2009-41520-05388 | 141,449 | — |
| Cooperative Extension Service | | 10.500 | 2009-41534-05439 | 29,133 | — |
| Cooperative Extension Service | | 10.500 | 2010-41534-21629 | 173,150 | — |
| Cooperative Extension Service | | 10.500 | 2010-41590-20748 | 173,143 | 130,357 |
| Cooperative Extension Service | | 10.500 | 2010-48712-21880 | 1,694,181 | 895,713 |
| Cooperative Extension Service | | 10.500 | 2010-48869-20685 | 948,402 | 641,064 |
| Cooperative Extension Service | | 10.500 | 2010-49200-06200 | 856,856 | 411,424 |
| Cooperative Extension Service | | 10.500 | 2011-41595-30998 | 379,699 | 373,549 |
| Cooperative Extension Service | | 10.500 | 2011-48679-31049 | 5,037 | — |
| Cooperative Extension Service | | 10.500 | 2012-41100-02700 | 2,323 | — |
| Cooperative Extension Service | University of Wisconsin Madison | 10.500 | 225K061 | 6,124 | — |
| Cooperative Extension Service | | 10.500 | 41100-02700 | 580,401 | — |
| Cooperative Extension Service | | 10.500 | 41200-02700 | 44,334 | — |
| Cooperative Extension Service | | 10.500 | 41300-02700 | 229,462 | — |
| Cooperative Extension Service | | 10.500 | 41510-02700 | 571,126 | — |
| Cooperative Extension Service | | 10.500 | 46000-02700 | 38,523 | — |
| Cooperative Extension Service | | 10.500 | 48024-02700 | 6,145 | — |
| Cooperative Extension Service | | 10.500 | FORMULA FUNDS | 4,081,910 | — |

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| <u>Federal grant/program title</u> | <u>Pass-through source</u> | <u>CFDA number</u> | <u>Grant number</u> | <u>Current year expenditures</u> | <u>Subaward expenditures</u> |
|--|--|--------------------|---------------------|----------------------------------|------------------------------|
| Cooperative Extension Service | University of Minnesota | 10.500 | H000756403 | \$ 9,050 | \$ — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H001226802 | 32,118 | — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H001911906 | 238 | — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H002484606 | 362 | — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H408906004 | 14,724 | — |
| Cooperative Extension Service | University of Minnesota | 10.500 | H408906014 | 48,448 | — |
| Cooperative Extension Service | Extension Home Foundation | 10.500 | HE1 | 540 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S08041 | 35,171 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S11091 | 22,376 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S11100 | 7,468 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S11167 | 37,400 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S12026 | 56,058 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S12103 | 12,642 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S12104 | 15,578 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S12105 | 14,042 | — |
| Cooperative Extension Service | Kansas State University | 10.500 | S12220 | 698 | — |
| Cooperative Extension Service | University of Minnesota | 10.500 | S4089052601 | 16,692 | — |
| Total CFDA 10.500 | | | | <u>11,615,775</u> | |
| Nutrition Program for Women and Children | Douglas County Health Department | 10.557 | | 3,380 | — |
| Nutrition Program for Women and Children | Douglas County Health Department | 10.557 | | 12,034 | — |
| Total CFDA 10.557 | | | | <u>15,414</u> | |
| Child and Adult Care Food Program | Nebraska Department of Education | 10.558 | | 15,231 | — |
| Child and Adult Care Food Program | | 10.558 | | 22,862 | — |
| Total CFDA 10.558 | | | | <u>38,093</u> | |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 97,947 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 11,768 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 14,143 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 16,498 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 13,115 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 10,241 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 38,431 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 17,016 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 56,962 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 11,272 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 13,167 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 690 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 11,512 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 12,702 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 10,859 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 14,464 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 26,739 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 232,676 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 35,816 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 42,197 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 46,728 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 35,517 | — |

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| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|--------------------|---------------------------|-----------------------|
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | \$ 28,532 | \$ — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 126,914 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 70,207 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 156,978 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 32,170 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 38,714 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 33,001 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 37,887 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 30,773 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 42,474 | — |
| Supplemental Nutrition Assistance | Nebraska Department of Health and Human Services | 10.561 | | 97,443 | — |
| Total CFDA 10.561 | | | | 1,465,553 | |
| Cooperative Forestry Assistance | | 10.664 | 11DG11020000040 | 5,931 | 5,931 |
| Cooperative Forestry Assistance | | 10.664 | GR288001846 | 2,247,916 | 349,740 |
| Cooperative Forestry Assistance | National State Foresters | 10.664 | NE-009 | 4,499 | — |
| Total CFDA 10.664 | | | | 2,258,346 | |
| Rural Development, Forestry, and Communities | | 10.672 | 09-DG-11020000-061 | 72,791 | — |
| Rural Development, Forestry, and Communities | | 10.672 | 09-DG-11020000-064 | 15,073 | — |
| Total CFDA 10.672 | | | | 87,864 | |
| Forest Products Lab Technology Marketing | | 10.674 | 12-DG-11020000-056 | 2,500 | — |
| Forest Legacy | | 10.676 | 08-DG-11020000-025 | 8,891 | — |
| Forest Stewardship | | 10.678 | 11DG11020000047 | 2,920 | — |
| Rural Business Enterprise | | 10.769 | | 18,672 | — |
| Rural Business Enterprise | Nebraska Sustainable Agriculture Society | 10.769 | | 4,080 | — |
| Total CFDA 10.769 | | | | 22,752 | |
| Rural Cooperative Development | | 10.771 | RCDG | 107,884 | — |
| Rural Cooperative Development | | 10.771 | RCDG 2011 | 124,149 | — |
| Total CFDA 10.771 | | | | 232,033 | |
| Distance Learning and Telemedicine | | 10.855 | 729-A17 | 96,101 | — |
| Soil Survey | | 10.903 | 68748211550 | 16,284 | — |
| Environmental Quality Incentives | Washington State University | 10.912 | 114924G002813 | 13,449 | — |
| Environmental Quality Incentives | South Dakota State University | 10.912 | 3TF560 | 32,944 | — |
| Total CFDA 10.912 | | | | 46,393 | |
| Conservation Security | | 10.921 | 6865267455 | 53,324 | — |
| Agricultural Statistics Reports | | 10.950 | 58-3AEU-0-0020 | 64,945 | — |
| 10 Agency total | | | | 19,156,634 | |
| 11 Department of Commerce: | | | | | |
| ARRA State Broadband Data and Development | Nebraska Public Services Commission | 11.558 | RIN0660ZA29 | 548,373 | — |
| Manufacturing Extension Partnership | Nebraska Department of Economic Development | 11.611 | 37591 | 236,620 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|---|----------------|------------------|------------------------------|--------------------------|
| Manufacturing Extension Partnership | Nebraska Department of Economic Development | 11.611 | 37956 | \$ 146,847 | \$ — |
| Manufacturing Extension Partnership | Nebraska Department of Economic Development | 11.611 | 110139 | 58 | — |
| Total CFDA 11.611 | | | | 383,525 | |
| ARRA Nano Science Facility | | 11.618 | 60NANB10D035 | 2,694,129 | — |
| 11 Agency Total | | | | 3,626,027 | |
| 12 Department of Defense: | | | | | |
| Department of Defense | Dawnbreaker Inc | 12 | 101001 | 356,939 | — |
| Department of Defense | | 12 | W81K04-11-P-0028 | 19,518 | — |
| Department of Defense | | 12 | W81K04-12-P-0004 | 21,031 | — |
| Department of Defense | | 12 | W81K04-12-P0008 | 17,718 | — |
| Total CFDA Unknown | | | | 415,206 | |
| GSA Procurement Technical Assistance | | 12.002 | SP4800-11-2-1167 | 264,510 | — |
| GSA Procurement Technical Assistance | | 12.002 | SP4800-12-2-1267 | 291,579 | — |
| Total CFDA 12.002 | | | | 556,089 | |
| Army Other | | 12.398 | W81K04-06-D-0020 | 155,556 | — |
| Army Medical Research | | 12.420 | W81XWH-1010139 | 552,330 | — |
| Army Medical Research | | 12.420 | W81XWH-11-P-0126 | 33,140 | — |
| Total CFDA 12.420 | | | | 585,470 | |
| Air Force Defense Research Sciences | | 12.800 | FA95500810232 | 160,454 | — |
| NSA Language Grant Program | | 12.900 | H98230-12-1-0015 | 30,712 | — |
| NSA Language Grant Program | | 12.900 | H982301210120 | 61,560 | — |
| Total CFDA 12.900 | | | | 92,272 | |
| Mathematical Sciences | | 12.901 | H98230-11-1-0203 | 19,996 | — |
| Mathematical Sciences | | 12.901 | H98230-12-1-0172 | 1,735 | — |
| Total CFDA 12.901 | | | | 21,731 | |
| 12 Agency total | | | | 1,986,778 | |
| 14 Department of Housing and Urban Development: | | | | | |
| Community Development | City of Lincoln | 14.218 | 84038 | 14,994 | — |
| Supportive Housing | Goldenrod Hills Community Action | 14.235 | | 15 | — |
| ARRA Homelessness Prevention | City of Lincoln | 14.257 | 9100180 | 11,690 | — |
| ARRA Homelessness Prevention | NMIS | 14.257 | | 28,936 | — |
| Total CFDA 14.257 | | | | 40,626 | |
| 14 Agency total | | | | 55,635 | |
| 15 Department of Interior: | | | | | |
| Water Conservation | | 15.530 | R07AP60006 | 20,683 | — |
| Wildlife Restoration and Basic Hunter Education | Nebraska Game and Parks Commission | 15.611 | | 72,371 | — |
| Wildlife Restoration and Basic Hunter Education | Nebraska Game and Parks Commission | 15.611 | | 282 | — |
| Total CFDA 15.611 | | | | 72,653 | |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|---|----------------|----------------------|------------------------------|--------------------------|
| Historic Preservation Fund | | 15.904 | J6480110894 R6480110 | \$ 45,875 | \$ — |
| Historic Preservation Fund | | 15.904 | ST-03-10-0025-10 | 16,558 | — |
| Total CFDA 15.904 | | | | 62,433 | |
| Cooperative Research and Training National Park | | 15.945 | CAH6000110100/P11AC6 | 953 | — |
| 15 Agency total | | | | 156,722 | |
| 16 Department of Justice: | | | | | |
| Juvenile Justice and Delinquency | Nebraska Commission Law Enforcement and Criminal Just | 16.540 | 09JJ0023 | 104 | — |
| Domestic Violence, Dating Sexual Assault Stalking | | 16.589 | 2010-WR-AX-0055 | 149,816 | 7,112 |
| Juvenile Mentoring | National 4-H Council | 16.726 | 2010JUFX0016 | 75,108 | — |
| Juvenile Mentoring | National 4-H Council | 16.726 | 2011MUMU0026 | 30,578 | — |
| Total CFDA 16.726 | | | | 105,686 | |
| Justice Tribal Youth | National 4-H Council | 16.731 | 2011-TY-FX-0031 | 8,229 | — |
| E Byrne Memorial Justice Assistance | Lincoln Police Department | 16.738 | | 54,474 | — |
| Coverdell Forensic Grant | Nebraska State Patrol | 16.742 | 11-CL-01 | 14,893 | — |
| 16 Agency total | | | | 333,202 | |
| 17 Department of Labor: | | | | | |
| ARRA Program of Grants for Worker Training | Nebraska Department of Labor | 17.275 | 023-0026-2010 | 572,791 | — |
| Mine Health and Safety Grants | | 17.600 | | 53,134 | 28,000 |
| 17 Agency total | | | | 625,925 | |
| 19 Department of State: | | | | | |
| Academic Exchange Programs Graduate | Institute of International Education | 19.400 | | 37,800 | — |
| International Education Training and Research | American Council Learned Societies | 19.430 | 1701011803827360 | 7,659 | — |
| Public Diplomacy Programs | | 19.501 | SAF200-10-CA012 | 216,558 | — |
| Public Diplomacy Programs | | 19.501 | SAF20012CA003-001 | 206,362 | — |
| Total CFDA 19.501 | | | | 422,920 | |
| General Department of State Assistance | | 19.700 | SCH50011GR184 | 68,153 | — |
| 19 Agency total | | | | 536,532 | |
| 20 Department of Transportation: | | | | | |
| Highway Planning and Construction | Nebraska Department of Highway Safety | 20.205 | 61047 | 2,360 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | | 1,536 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | | 414,088 | — |
| Highway Planning and Construction | Nebraska Department of Roads | 20.205 | VL 0911 56872 | 86,840 | — |
| Total CFDA 20.205 | | | | 504,824 | |
| Highway Training and Education | Nebraska Department of Education | 20.215 | 94-8000 TRANSED-12 | 86,828 | — |
| State and Community Highway Safety | Nebraska Department of Motor Vehicle Safety | 20.600 | 41127 | 200 | — |
| State and Community Highway Safety | Nebraska Department of Roads | 20.600 | 402-11-06 | 52,541 | — |
| State and Community Highway Safety | Nebraska Department of Roads | 20.600 | 402-12-26 | 4,851 | — |
| Total CFDA 20.600 | | | | 57,592 | |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|----------------|--------------------|------------------------------|--------------------------|
| Occupant Protection Incentive | Nebraska Department of Motor Vehicles | 20.602 | 40511611 | \$ 4,911 | \$ — |
| Occupant Protection Incentive | Nebraska Department of Motor Vehicles | 20.602 | 405110616 | 3,513 | — |
| Occupant Protection Incentive | Nebraska Department of Highway Safety | 20.602 | 405-12-06-09 | 3,125 | — |
| Occupant Protection Incentive | Nebraska Department of Highway Safety | 20.602 | 405-12-06-10 | 3,384 | — |
| Total CFDA 20.602 | | | | <u>14,933</u> | |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 49732.04 | 19,419 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 49733.04 | 18,860 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 49767.04 | 15,720 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Motor Vehicles | 20.610 | 408110201 | 15,176 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 46092-04 | 9,392 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 46094-04 | 9,071 | — |
| State Traffic Safety Information System Improve | Nebraska Department of Health and Human Services | 20.610 | 47090-04 | 667 | — |
| Total CFDA 20.610 | | | | <u>88,305</u> | |
| 20 Agency total | | | | <u>752,482</u> | |
| 42 Library of Congress: Library of Congress | Illinois State University | 42 | 11510-04-890009477 | 3,000 | — |
| 43 National Aeronautics and Space Administration: National Aeronautics and Space Administration | Brooklyn College | 43 | 49694-A | 8,988 | — |
| National Aeronautics and Space Administration | | 43 | NNG05GJ03H00 | 155,549 | — |
| National Aeronautics and Space Administration | | 43 | NNX09A047H | 30,115 | — |
| National Aeronautics and Space Administration | | 43 | NNX10AN62H00 | 695,867 | 350,772 |
| National Aeronautics and Space Administration | | 43 | NNX10AT80A | 88,379 | — |
| Total CFDA Unknown | | | | <u>978,898</u> | |
| Science | | 43.001 | NNX08AP17G | 49,079 | — |
| Science | | 43.001 | NNX12AJ06G | 24,363 | — |
| Total CFDA 43.001 | | | | <u>73,442</u> | |
| Education | Nebraska Department of Education | 43.008 | 94-1060-16-NASA-12 | 35,134 | — |
| Education | Nebraska Department of Education | 43.008 | 9480016NASA12 | 112,648 | — |
| Total CFDA 43.008 | | | | <u>147,782</u> | |
| 43 Agency total | | | | <u>1,200,122</u> | |
| 45 National Endowment Arts and Humanities: Promotion of the Arts Organizations Individuals | | 45.024 | 10520007094 | 11,090 | — |
| Promotion of the Arts Organizations Individuals | | 45.024 | 11-3100-7183 | 15,000 | — |
| Total CFDA 45.024 | | | | <u>26,090</u> | |
| Promotion of the Arts Partnership Agreements | Nebraska Arts Council | 45.025 | 5751MG-FY20011 | 500 | — |
| Promotion of the Arts Partnership Agreements | Nebraska Arts Council | 45.025 | 5761DC-FY2011 | 29,462 | — |
| Promotion of the Arts Partnership Agreements | Nebraska Arts Council | 45.025 | 5803A1-FY2011 | 1,800 | — |
| Promotion of the Arts Partnership Agreements | Nebraska Arts Council | 45.025 | 5953PGU-FY2011 | 4,023 | — |
| Promotion of the Arts Partnership Agreements | Nebraska Arts Council | 45.025 | 5989MG-FY2011 | 1,500 | — |
| Promotion of the Arts Partnership Agreements | Mid America Arts | 45.025 | FY12-46558 | 15,000 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|-----------------------------|-------------|--------------------|---------------------------|-----------------------|
| Total CFDA 45.025 | | | | \$ 52,285 | \$ |
| Promotion of the Humanities Preservation and Access | | 45.149 | PJ-50026-07 | 89,656 | — |
| Promotion of the Humanities Digital Humanities | | 45.169 | HD-50847-09 | 17,481 | — |
| Laura Bush 21st Century Library | University of Maryland | 45.313 | Z929602 | 15,334 | — |
| 45 Agency total | | | | <u>200,846</u> | |
| 47 National Science Foundation: | | | | | |
| Engineering Grants | | 47.041 | 1100960 | 36,185 | — |
| Engineering Grants | | 47.041 | 1134820 | 15,000 | — |
| Engineering Grants | Arizona State University | 47.041 | 12-839 | 8,184 | — |
| Total CFDA 47.041 | | | | <u>59,369</u> | |
| Computer and Information Science and Engr | | 47.070 | 1053540 | 1,441 | — |
| Computer and Information Science and Engr | | 47.070 | 1062995 | 124,025 | 3,136 |
| Total CFDA 47.070 | | | | <u>125,466</u> | |
| Biological Sciences | | 47.074 | 716899 | 16,830 | — |
| Biological Sciences | | 47.074 | 717214 | 75,633 | — |
| Biological Sciences | Kansas State University | 47.074 | S11062 | 61,715 | — |
| Total CFDA 47.074 | | | | <u>154,178</u> | |
| Social, Behavioral, and Economic Sciences | | 47.075 | 620101 | 55,846 | — |
| Education and Human Resources | | 47.076 | 622274 | 398,253 | 192,967 |
| Education and Human Resources | | 47.076 | 632175 | 3,918 | — |
| Education and Human Resources | | 47.076 | 807090 | 124,200 | — |
| Education and Human Resources | | 47.076 | 938034 | 72,916 | — |
| Education and Human Resources | | 47.076 | 1035268 | 537,713 | — |
| Education and Human Resources | | 47.076 | 1035358 | 199,215 | — |
| Education and Human Resources | | 47.076 | 1041000 | 335,315 | — |
| Education and Human Resources | | 47.076 | 1060322 | 57,967 | — |
| Education and Human Resources | | 47.076 | 1139421 | 43,114 | — |
| Education and Human Resources | Carleton College | 47.076 | | 9,436 | — |
| Education and Human Resources | National Science Foundation | 47.076 | DGE-1111312 | 35,226 | — |
| Education and Human Resources | | 47.076 | DUE-0313691 | 297,121 | — |
| Total CFDA 47.076 | | | | <u>2,114,394</u> | |
| ARRA Research Support | | 47.082 | 963262 | 682,937 | — |
| 47 Agency total | | | | <u>3,192,190</u> | |
| 59 Small Business Administration: | | | | | |
| Small Business Administration | | 59 | SBAHQ-09-I-0036 | 4,606 | — |
| Small Business Administration | | 59 | SBAHQ-10-I-0093 | 52,525 | — |
| Total CFDA Unknown | | | | <u>57,131</u> | |
| Small Business Development | | 59.037 | 0-603001-Z-0028-30 | 129 | — |
| Small Business Development | | 59.037 | 1-603001-z-0028-31 | 320,343 | 179,583 |
| Small Business Development | | 59.037 | 1-603001-z-0135 | 140,756 | 103,505 |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|-------------|---------------------|---------------------------|-----------------------|
| Small Business Development | | 59.037 | SBAHQ-09-B-0003 | \$ 124,742 | \$ — |
| Small Business Development | | 59.037 | SBAHQ-10-B-0012 | 66,517 | — |
| Small Business Development | | 59.037 | SBAHQ-10-V-0005 | 79,110 | — |
| Small Business Development | | 59.037 | SBAHQ-12-B-0061 | 301,860 | 31,805 |
| Total CFDA 59.037 | | | | <u>1,033,457</u> | |
| Federal and State Technology Partnerships | | 59.058 | SBAHQ-10-G0014 | 26,790 | — |
| Federal and State Technology Partnerships | | 59.058 | SBAHQ-10-G-0014 | 27,331 | 17,000 |
| Total CFDA 59.058 | | | | <u>54,121</u> | |
| 59 Agency total | | | | <u>1,144,709</u> | |
| 64 Veterans Administration: Veterans Administration | Veterans Affairs Multiple Sclerosis Education | 64 | | 11,880 | — |
| 66 Environmental Protection Agency: State Indoor Radon | Nebraska Department of Health and Human Services | 66.032 | K100739920 | 3,000 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 560923 | 57,190 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 560987 | 72,381 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | | 11,503 | — |
| Nonpoint Source Implementation | Prairieland RC & DC | 66.460 | | 64,697 | — |
| Nonpoint Source Implementation | Nebraska Department of Environmental Quality | 66.460 | 56-0713 | 37,676 | — |
| Total CFDA 66.460 | | | | <u>243,447</u> | |
| Certification of Lead-Based Paint Professionals | Nebraska Department of Agriculture | 66.707 | 1806003 | 19,860 | — |
| Pollution Prevention | | 66.708 | NP977257010 | 88,761 | — |
| Pollution Prevention | | 66.708 | NP977321010 | 15,683 | — |
| Total CFDA 66.708 | | | | <u>104,444</u> | |
| Solid Waste Management | | 66.808 | X1-97724501-0 | 6,911 | — |
| Environmental Education | | 66.951 | NE-97719101 | 9,974 | — |
| Environmental Education | | 66.951 | NE977301010 | 22,426 | — |
| Total CFDA 66.951 | | | | <u>32,400</u> | |
| 66 Agency total | | | | <u>410,062</u> | |
| 77 Nuclear Regulatory Commission: Nuclear Education | | 77.006 | NRC-HQ-11-G-38-0045 | 44,661 | 12,786 |
| 81 Department of Energy: ARRA State Energy Program | | 81.041 | 09/10-030 | 171,016 | — |
| ARRA State Energy Program | | 81.041 | 09/10-031 | 92,240 | — |
| ARRA State Energy Program | | 81.041 | 09/10-032 | 470,468 | — |
| ARRA State Energy Program | | 81.041 | 09/10-033 | 142,687 | — |
| ARRA State Energy Program | | 81.041 | 09/10-034 | 319 | — |
| ARRA State Energy Program | Nebraska Energy Office | 81.041 | 10/11-001 | 101,644 | — |
| ARRA State Energy Program | Nebraska Energy Office | 81.041 | 10/11-002 | 458 | — |
| ARRA State Energy Program | | 81.041 | 10/11-012 | 400,000 | — |
| ARRA State Energy Program | | 81.041 | DE-EE0000134 | 413,528 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|---------------------|---------------------------|-----------------------|
| Total CFDA 81.041 | | | | \$ 1,792,360 | \$ |
| ARRA Conservation Research and Development | | 81.086 | DE-EE0003866 | 259,961 | — |
| State Energy Program Special Projects | Nebraska Energy Office | 81.119 | 11/12-022 | 1,490 | — |
| ARRA Electricity Delivery and Energy Reliability | University of Minnesota | 81.122 | A000211559 | 15,190 | — |
| 81 Agency total | | | | <u>2,069,001</u> | |
| 84 Department of Education: | | | | | |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B10-11 | 20,575 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B10-12 | 115,985 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B15-12 | 293,093 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B17-11 | 36,856 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B18-11 | 140,156 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-1B8-12 | 60,072 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-6B4-12 | 164,665 | — |
| Special Education Grants to States | Nebraska Department of Education | 84.027 | 94-2810-248-6B5-11 | 30,287 | — |
| Total CFDA 84.027 | | | | <u>861,689</u> | |
| Fund for the Improvement of Postsecondary Educ | | 84.116 | P116J0700280 | 39,012 | — |
| Fund for the Improvement of Postsecondary Educ | | 84.116 | P116J0900170 | 28,445 | 50 |
| Total CFDA 84.116 | | | | <u>67,457</u> | |
| Special Education Infants and Families | Nebraska Department of Education | 84.181 | 94-2810-248-1C1-11 | 5,124 | — |
| Special Education Infants and Families | Nebraska Department of Education | 84.181 | 94-2810-248-1C3-11 | 44,453 | — |
| Special Education Infants and Families | Nebraska Department of Education | 84.181 | 94-2810-248-1C4-12 | 125,133 | 23,950 |
| Special Education Infants and Families | Nebraska Department of Education | 84.181 | 94-2810-248-1C5-12 | 19,461 | — |
| Special Education Infants and Families | Nebraska Department of Education | 84.181 | 94-6001-248-1C3-12 | 58,568 | — |
| Total CFDA 84.181 | | | | <u>252,739</u> | |
| Safe and Drug Free Schools and Communities | | 84.184 | Q184Z0900310 | 95,941 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | 35-1905-3002 Eppley | 6,913 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A0703440 | 59,842 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A070554-08 | 945 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A090064 | 265,022 | — |
| Graduate Assistance in Areas of National Need | | 84.200 | P200A1001380 | 118,535 | — |
| Total CFDA 84.200 | | | | <u>451,257</u> | |
| Fund for the Improvement of Education | Seattle Public School | 84.215 | HSPSC 11-03 | 8,263 | — |
| Fund for the Improvement of Education | | 84.215 | U215K0900770 | 141,084 | — |
| Fund for the Improvement of Education | | 84.215 | U215K090131 | 24,565 | — |
| Fund for the Improvement of Education | | 84.215 | U215K100195 | 127,875 | — |
| Total CFDA 84.215 | | | | <u>301,787</u> | |
| Rehabilitation Services Demonstration and Training | Lincoln Public Schools | 84.235 | 1170563 | 30,933 | — |
| Eisenhower Professional Development | | 84.281 | | 309 | — |
| Twenty-First Century Community Learning Center | Columbus Public Schools | 84.287 | 42801 | 97,192 | — |
| Twenty-First Century Community Learning Center | Middle School Learning Center Initiative | 84.287 | | 14,319 | — |
| Twenty-First Century Community Learning Center | Middle School Learning Center Initiative | 84.287 | | 2,191 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|---|-------------|----------------------|---------------------------|-----------------------|
| Total CFDA 84.287 | | | | \$ 113,702 | \$ |
| Indian Special Education Indian Children | Nebraska Indian Commission | 84.299 | S299B090044 | 6,081 | — |
| Indian Special Education Indian Children | | 84.299 | S299B1100410 | 240,395 | — |
| Total CFDA 84.299 | | | | 246,476 | |
| Education Research, Development Dissemination | | 84.305 | R305B080010 | 116,249 | — |
| Parental Information and Resource Centers | Nebraska Children and Families Foundation | 84.310 | | 27,232 | — |
| Parental Information and Resource Centers | Nebraska Children and Families Foundation | 84.310 | U310A060059 | 81,629 | — |
| Total CFDA 84.310 | | | | 108,861 | |
| Child Care and Development Block Grant | Nebraska Department of Education | 84.323 | 94-2810-248-GSEG1-12 | 56,131 | — |
| Special Education – Personnel Development | | 84.325 | H325K0511510 | 11,951 | — |
| Special Education – Personnel Development | | 84.325 | H325K0604290 | 26,525 | — |
| Special Education – Personnel Development | | 84.325 | H325K1002490 | 198,578 | — |
| Total CFDA 84.325 | | | | 237,054 | |
| Demonstration Projects to Support Postsecond Ed | | 84.333 | P333A0800700 | 126,942 | — |
| Child Care Access Means Parents in School | | 84.335 | P335A1000570 | 74,043 | — |
| Teacher Quality Partnership Grants | Nebraska Department of Education | 84.336 | | 9,557 | — |
| Teacher Quality Partnership Grants | Nebraska Department of Education | 84.336 | 94-8000-T2ASW2-11 | 9,403 | — |
| Total CFDA 84.336 | | | | 18,960 | |
| Improving Teacher Quality State Grants | Nebraska Coordinating Commission Post Secondary Educ | 84.367 | S367B090024 | 32,034 | 4,830 |
| Improving Teacher Quality State Grants | Nebraska Coordinating Commission Post Secondary Educ | 84.367 | S367B100024 | 172,398 | — |
| Improving Teacher Quality State Grants | Nebraska Coordinating Commission Post Secondary Educ | 84.367 | S367B100024A | 50,928 | — |
| Improving Teacher Quality State Grants | Nebraska Coordinating Commission Post Secondary Educ | 84.367 | S367B110024 | 31,724 | — |
| Total CFDA 84.367 | | | | 287,084 | |
| College Access Challenge Grant Program | Nebraska Coordinating Commission for Post Secondary Education | 84.378 | P378A110002 | 54,531 | — |
| Special Education Infants and Family | Nebraska Department of Education | 84.393 | 13480914.591 | 39,229 | — |
| ARRA Special Education Infants and Family | Nebraska Department of Education | 84.393 | 94-2810-248-ARRA-C-5 | 10,111 | — |
| ARRA Special Education Infants and Family | Nebraska Department of Education | 84.393 | 94-6001-248-ARRA-C-1 | 14,348 | — |
| ARRA Special Education Infants and Family | Nebraska Department of Education | 84.393 | 99-5532-248-ARRA-C-1 | 36,448 | — |
| ARRA Special Education Infants and Family | Nebraska Department of Education | 84.393 | 99-5532-248-ARRA-C-6 | 17,410 | — |
| Total CFDA 84.393 | | | | 117,546 | |
| National Writing Project | National Writing Project | 84.928 | 10-NE03 | 26,736 | — |
| National Writing Project | National Writing Project | 84.928 | 92NE02 | 24,700 | — |
| Total CFDA 84.928 | | | | 51,436 | |
| 84 Agency total | | | | 3,671,127 | |
| 93 Department of Health and Human Services: | | | | | |
| Department of Health and Human Services | Nebraska Department of Health and Human Services | 93 | 102216900 | 3,849 | — |
| Department of Health and Human Services | John Snow Inc. | 93 | | 317 | — |
| Department of Health and Human Services | John Snow Inc. | 93 | | 875 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| <u>Federal grant/program title</u> | <u>Pass-through source</u> | <u>CFDA number</u> | <u>Grant number</u> | <u>Current year expenditures</u> | <u>Subaward expenditures</u> |
|---|--|--------------------|----------------------|----------------------------------|------------------------------|
| Department of Health and Human Services | University of Missouri | 93 | | \$ 3,006 | \$ — |
| Department of Health and Human Services | University of Utah | 93 | 10019330-05 | 103,224 | — |
| Department of Health and Human Services | Nebraska Department of Health and Human Services | 93 | 28304-04 | 31 | — |
| Department of Health and Human Services | ICF Incorporated | 93 | 29PS00067 | 2,070 | — |
| Department of Health and Human Services | Nebraska Department of Health and Human Services | 93 | BT932 80912 | 875,733 | 17,732 |
| Department of Health and Human Services | | 93 | HHAI241201100408P | 4,321 | — |
| Department of Health and Human Services | University of North Carolina | 93 | HHSN268200900020C | 12,963 | — |
| Total CFDA Unknown | | | | <u>1,006,389</u> | |
| Special Programs for the Aging | Nebraska Department of Health and Human Services | 93.048 | | 148,220 | — |
| Special Programs for the Aging | Nebraska Department of Health and Human Services | 93.048 | | 247 | — |
| Special Programs for the Aging | Nebraska Department of Health and Human Services | 93.048 | HHS-2009-AoA-DR-0915 | 18,967 | — |
| Total CFDA 93.048 | | | | <u>167,434</u> | |
| Public Health Emergency Preparedness | University of Iowa | 93.069 | 1U90 TP000407-01 | 17,361 | — |
| Public Health Emergency Preparedness | Nebraska Department of Health and Human Services | 93.069 | 8931-Y3 | 21,079 | — |
| Public Health Emergency Preparedness | Nebraska Department of Health and Human Services | 93.069 | BT 822 80911 | 213,247 | 9,557 |
| Total CFDA 93.069 | | | | <u>251,687</u> | |
| Lifespan Respite Care | Nebraska Department of Health and Human Services | 93.072 | | 23,784 | — |
| Birth Defects and Developmental Disabilities | Association of University Centers on Diabetes | 93.073 | 452 | 11,262 | — |
| Personal Responsibility Education Program | Nebraska Department of Health and Human Services | 93.092 | | 38,678 | — |
| Personal Responsibility Education Program | Nebraska Department of Health and Human Services | 93.092 | | 1,432 | — |
| Total CFDA 93.092 | | | | <u>40,110</u> | |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | 6 AIAMP07004-04-02 | 9,780 | — |
| Health Disparities in Minority Populations | Aberdeen Area Tribal Chairman's Health Board | 93.100 | AIAMP07004-04-00 | 26,870 | — |
| Total CFDA 93.100 | | | | <u>36,650</u> | |
| Food and Drug Administration Research | Nebraska Department of Agriculture | 93.103 | 1806137 | 3,744 | — |
| Area Health Education Centers Point of Service | | 93.107 | 1 U77HP21499-01-00 | 109,356 | 88,412 |
| Area Health Education Centers Point of Service | | 93.107 | 5 U77HP21499-02-00 | 338,418 | 240,617 |
| Total CFDA 93.107 | | | | <u>447,774</u> | |
| Maternal and Child Health Federal Consolidation | Childrens Mercy Hospital | 93.110 | #05-0006 | 32,591 | — |
| Maternal and Child Health Federal Consolidation | | 93.110 | 1 H98MC20270-01-00 | 55,255 | 23,800 |
| Maternal and Child Health Federal Consolidation | | 93.110 | 2 T21 MC08053-05 | 24,997 | — |
| Maternal and Child Health Federal Consolidation | | 93.110 | 2 T73MC00023-20-0 | 595,189 | 12,602 |
| Maternal and Child Health Federal Consolidation | | 93.110 | 5 H98MC20270-02-0 | 201,681 | 41,023 |
| Maternal and Child Health Federal Consolidation | | 93.110 | 5 T73MC00023-19-00 | 15,186 | 14,327 |
| Maternal and Child Health Federal Consolidation | | 93.110 | 5 U01MC17261-03 | 62,839 | — |
| Maternal and Child Health Federal Consolidation | | 93.110 | 5 U45MC07532-05-00 | 24,920 | — |
| Total CFDA 93.110 | | | | <u>1,012,658</u> | |
| Tuberculosis Control | Nebraska Department of Health and Human Services | 93.116 | 5U52PS707864-21 | 3,474 | — |
| Acquired Immunodeficiency Syndrome | | 93.118 | 1 U65 PS003602-01 | 174,233 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|----------------------|---------------------------|-----------------------|
| Injury Prevention and Control Research | Nebraska Department of Health and Human Services | 93.136 | 47090-04 | \$ 1,982 | \$ — |
| AIDS Education and Training Centers | University of Colorado – Denver | 93.145 | 5H4AHA0006410 252297 | 165,616 | — |
| Research Related to Deafness and Communication Disabilities Prevention | Childrens Mercy Hospital | 93.173 | 08FDC010965A | 3,855 | — |
| Patient Navigator and Chronic Disease Prevention | | 93.184 | 11-0017 | 9,188 | — |
| Patient Navigator and Chronic Disease Prevention | | 93.191 | 2 D40HP02597-07-00 | 16,699 | — |
| Patient Navigator and Chronic Disease Prevention | | 93.191 | 5 D40HP02597-08-00 | 138,648 | — |
| Total CFDA 93.191 | | | | 155,347 | |
| Dental Public Health Residency | Nebraska Department of Health and Human Services | 93.236 | 60688 | 7,106 | — |
| Substance Abuse and Mental Health Services | Nebraska Department of Health and Human Services | 93.243 | | 18,812 | — |
| Substance Abuse and Mental Health Services | Nebraska Supreme Court | 93.243 | | 44,260 | — |
| Substance Abuse and Mental Health Services | Buffalo City Community | 93.243 | | 9,319 | — |
| Substance Abuse and Mental Health Services | Nebraska Supreme Court | 93.243 | | 135,680 | — |
| Substance Abuse and Mental Health Services | | 93.243 | 5H79SM057869-03 | 54 | — |
| Substance Abuse and Mental Health Services | Nebraska Department of Health and Human Services | 93.243 | SPO13937 | 8,360 | — |
| Total CFDA 93.243 | | | | 216,485 | |
| Advanced Nursing Education Grant Program | | 93.247 | 5 D09 HP14668-03-00 | 139,825 | — |
| Advanced Nursing Education Grant Program | | 93.247 | 5 D09HP14988-03-00 | 335,214 | — |
| Advanced Nursing Education Grant Program | | 93.247 | 5 D09HP18990-02-0 | 289,755 | — |
| Advanced Nursing Education Grant Program | | 93.247 | 5 D09HP18990-03-00 | 1,833 | — |
| Total CFDA 93.247 | | | | 766,627 | |
| Universal Newborn Hearing Screening | Nebraska Department of Health and Human Services | 93.251 | | 2,723 | — |
| Universal Newborn Hearing Screening | Nebraska Department of Health and Human Services | 93.251 | 57220-26 | 6,123 | — |
| Universal Newborn Hearing Screening | Nebraska Department of Health and Human Services | 93.251 | 61207-26 | 45,000 | — |
| Total CFDA 93.251 | | | | 53,846 | |
| Comprehensive Geriatric Education Program | | 93.265 | 5 D62HP15054-02-00 | 2,592 | — |
| Comprehensive Geriatric Education Program | | 93.265 | 5 D62HP15054-03-00 | 147,829 | — |
| Total CFDA 93.265 | | | | 150,421 | |
| Immunization Grants | Nebraska Department of Health and Human Services | 93.268 | 11952-Y3 | 17,279 | — |
| Immunization Grants | Nebraska Department of Health and Human Services | 93.268 | 11953-Y3 | 11,370 | — |
| Total CFDA 93.268 | | | | 28,649 | |
| Alcohol Research | Nebraska Department of Health and Human Services | 93.273 | 5U79SO013937-05 | 49,738 | — |
| Alcohol Research | | 93.273 | R25AA020818-01 | 14,171 | — |
| Total CFDA 93.273 | | | | 63,909 | |
| Drug Abuse and Addiction Research | | 93.279 | 5 P01 DA028555-02 | 165,258 | — |
| Mental Health National Research Service Award | | 93.282 | 08FMH091882A | 40,208 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 59649 | 39,957 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | | 5,158 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|---|-------------|---------------------|---------------------------|-----------------------|
| Centers for Disease Control and Prevention | Region III BHS | 93.283 | | \$ 980 | \$ — |
| Centers for Disease Control and Prevention | Region III BHS | 93.283 | | 3,765 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | | 5,075 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | | 13,244 | — |
| Centers for Disease Control and Prevention | CHILDREN'S MERCY HOSPITAL | 93.283 | 06-0012 | 7,385 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 1U58DP00197801 | 28,268 | — |
| Centers for Disease Control and Prevention | Association of Maternal and Child Health Programs | 93.283 | 2011-09-2101-32 | 43,125 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 45413-04 | 18,986 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 46691-04 | 42,565 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 46852-04 | 34,000 | 11,283 |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 47090-04 | 3,025 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 48234-04 | 9,565 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 48398-04 | 71,365 | — |
| Centers for Disease Control and Prevention | | 93.283 | 5 U14 WC000120-03S1 | 3,391 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 52375-04 | 1,232 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 5U58DP000811-05 | 225 | — |
| Centers for Disease Control and Prevention | Nebraska Department of Health and Human Services | 93.283 | 5U58DP001473-03 04 | 19,020 | — |
| Centers for Disease Control and Prevention | Association for Prevention Teaching and Research | 93.283 | TS-1447 | 113,050 | — |
| Centers for Disease Control and Prevention | Association of Public Health Laboratories | 93.283 | U60/CD303019 | 550 | — |
| Total CFDA 93.283 | | | | 463,931 | |
| Advanced Nursing Education Traineeships | | 93.358 | 2A10HP18183-02-00 | 61,822 | — |
| Nurse Education Practice and Retention | | 93.359 | 5 D11HP08312-05-00 | 350,935 | — |
| Nurse Education Practice and Retention | | 93.359 | 5 D11HP19240-02-00 | 306,489 | — |
| Nurse Education Practice and Retention | | 93.359 | 5 D11HP22188-02-00 | 185,898 | — |
| Total CFDA 93.359 | | | | 843,322 | |
| National Center for Research Resources | | 93.389 | 08RRR024267A | 458,721 | — |
| National Center for Research Resources | | 93.389 | 3 R25 RR022707 05S2 | 20,032 | — |
| National Center for Research Resources | | 93.389 | 5 P20 RR018788-08 | 131,448 | — |
| National Center for Research Resources | | 93.389 | 5 R25 RR022707-05 | 48,778 | 33,009 |
| National Center for Research Resources | | 93.389 | 8R25OD011071-02 | 252,348 | 18,750 |
| Total CFDA 93.389 | | | | 911,327 | |
| Cancer Treatment Research | | 93.395 | 1 R13 CA157167-01 | 7,063 | 7,063 |
| Cancer Research Manpower | | 93.398 | 5 T32 CA009476-21 | 9,160 | — |
| Cancer Research Manpower | | 93.398 | 5 T32 CA009476-22 | 303,884 | — |
| Total CFDA 93.398 | | | | 313,044 | |
| ARRA State Primary Care Offices | Nebraska Department of Health and Human Services | 93.414 | 12763-y3 | 2,804 | — |
| ARRA State Primary Care Offices | Nebraska Department of Health and Human Services | 93.414 | 48647-04 | 62,637 | — |
| Total CFDA 93.414 | | | | 65,441 | |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | | 42,841 | — |
| Strengthening Public Health Infrastructure | Nebraska Department of Health and Human Services | 93.507 | 1U58CD001310-01 | 22,075 | — |
| Total CFDA 93.507 | | | | 64,916 | |

UNIVERSITY OF NEBRASKA
Schedule of Expenditures of Federal Awards
Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|---|--|----------------|----------------------|------------------------------|--------------------------|
| Expansion of Physician Assistant Training Program | | 93.514 | 1 T88HP20933-01-00 | \$ 44,000 | \$ — |
| Public Health Training Centers | | 93.516 | 6UB6HP22821-01-02 | 381,766 | — |
| Building Health Information Systems Capacity | Nebraska Department of Health and Human Services | 93.521 | 11954-Y3 | 16,062 | — |
| Building Health Information Systems Capacity | Nebraska Department of Health and Human Services | 93.521 | 11956-Y3 | 13,684 | — |
| Building Health Information Systems Capacity | Nebraska Department of Health and Human Services | 93.521 | 49766-04 | 39,903 | — |
| Total CFDA 93.521 | | | | <u>69,649</u> | |
| Patient Protection and Affordable Care | Douglas County Health Department | 93.531 | | 8,233 | — |
| Patient Protection and Affordable Care | Douglas County Health Department | 93.531 | 2012-R59 | 36,454 | — |
| Total CFDA 93.531 | | | | <u>44,687</u> | |
| The Patient Protection and Affordable Care | Nebraska Department of Health and Human Services | 93.548 | 5U58DP001473-04 | 1,408 | — |
| Promoting Safe and Stable Families | Nebraska Children and Families Foundation | 93.556 | | 10,313 | 1,030 |
| Child Care and Development Block Grant | Nebraska Department of Education | 93.575 | 31158 | 998 | — |
| Child Care and Development Block Grant | Nebraska Department of Education | 93.575 | 94-2810-248-GSEG1-12 | 10,170 | — |
| Total CFDA 93.575 | | | | <u>11,168</u> | |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | | 35,985 | — |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | | 101,209 | — |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | | 55,780 | — |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | | 118,072 | — |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | G-1001NESCID | 5,970 | — |
| State Court Improvement Program | Nebraska Supreme Court | 93.586 | G-1001NESICIP | 63,737 | — |
| Total CFDA 93.586 | | | | <u>380,753</u> | |
| Child Care Mandatory and Matching Funds | Nebraska Department of Health and Human Services | 93.596 | | 43,114 | — |
| Disabilities Basic Support Advocacy | Nebraska Department of Health and Human Services | 93.630 | DD-OG-10L | 2,970 | — |
| Developmental Disabilities National Significance | Hampton University | 93.631 | | 16,766 | — |
| Developmental Disabilities National Significance | Hampton University | 93.631 | 12-002 | 15,052 | — |
| Total CFDA 93.631 | | | | <u>31,818</u> | |
| University Centers for Excellence in Development | Association of University Centers on Diabetes | 93.632 | 824-543 | 8,911 | 4,264 |
| University Centers for Excellence in Development | | 93.632 | 90DD0601/05 | 532,286 | — |
| University Centers for Excellence in Development | | 93.632 | 90DD0701/01 | 177 | — |
| Total CFDA 93.632 | | | | <u>541,374</u> | |
| Adoption Opportunities | | 93.652 | 0G90CO104302 | 177,755 | — |
| Adoption Opportunities | | 93.652 | 0G90CO104303 | 356,090 | — |
| Adoption Opportunities | | 93.652 | 0G90CO104304 | 1,365,318 | — |
| Total CFDA 93.652 | | | | <u>1,899,163</u> | |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 2,391,605 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 10,355 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 8,502 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 2,822 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 52,322 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 2,720 | — |
| Foster Care | Nebraska Department of Health and Human Services | 93.658 | | 7,326 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|---------------------|---------------------------|-----------------------|
| Total CFDA 93.658 | | | | \$ 2,475,652 | \$ |
| Social Services Block Grant | | 93.667 | | 86,579 | — |
| ARRA NIH Recovery and Research Support | | 93.701 | 3 R25 RR022707-05S1 | 1,722 | 1,586 |
| ARRA NIH Recovery and Research Support | | 93.701 | HSH250200900046C | 125,804 | 55,695 |
| Total CFDA 93.701 | | | | 127,526 | |
| ARRA NIH NCRR Construction Support | | 93.702 | 1 C06 RR020563-01A1 | 1,477,892 | — |
| ARRA NIH NCRR Construction Support | | 93.702 | 1C06RR020096-01A1 | 283,947 | — |
| Total CFDA 93.702 | | | | 1,761,839 | |
| Community Services | Community Action Partnership | 93.710 | | 6,836 | — |
| ARRA Child Care and Development | Nebraska Children and Families Foundation | 93.713 | | 44,363 | — |
| ARRA State Grants to Promote Health Information | Nebraska Information Technology Commission | 93.719 | 90HT0041/01 | 45,458 | — |
| ARRA Prevention and Wellness | Nebraska Department of Health and Human Services | 93.723 | | 19,616 | — |
| ARRA Prevention and Wellness Communities | Douglas County Health Department | 93.724 | | 49,726 | — |
| ARRA Prevention and Wellness Communities | Douglas County Health Department | 93.724 | | 1,507 | — |
| ARRA Prevention and Wellness Communities | Douglas County Health Department | 93.724 | 1U58DP002394-01 | 263,509 | — |
| Total CFDA 93.724 | | | | 314,742 | |
| Centers for Medicare and Medicaid Services | Nebraska Department of Insurance | 93.779 | | 2,500 | — |
| Centers for Medicare and Medicaid Services | Nebraska Department of Health and Human Services | 93.779 | | 1 | — |
| Centers for Medicare and Medicaid Services | Nebraska Department of Health and Human Services | 93.779 | | 18,698 | — |
| Total CFDA 93.779 | | | | 21,199 | |
| Area Health Education Centers | | 93.824 | 5 U76 HP0059209 | 25,328 | — |
| Allergy Immunology Transplantation Research | | 93.855 | 5 P01 AI083211-02 | 3,896 | — |
| Biomedical Research and Research Training | | 93.859 | 5R25GM074089-07 | 194,846 | 60,446 |
| Biomedical Research and Research Training | | 93.859 | 5R25GM074089-08 | 33,733 | — |
| Total CFDA 93.859 | | | | 228,579 | |
| Medical Library Assistance | New York University of Medicine | 93.879 | 5 R01 LM009538-03 | 4,642 | — |
| Training in Primary Care Medicine | | 93.884 | 5 D85HP20046-02 | 341,939 | — |
| Training in Primary Care Medicine | | 93.884 | 5 D88HP20111-03 | 234,736 | — |
| Total CFDA 93.884 | | | | 576,675 | |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 767 93010 | 1,594 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 869 9311 | 76,267 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 874 93111 | 18,495 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 936 63012 | 150,708 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | BT 938 80912 | 106,333 | — |
| National Bioterrorism Hospital Preparedness | Nebraska Department of Health and Human Services | 93.889 | U3REP090231-02-00 | 51,608 | — |
| Total CFDA 93.889 | | | | 405,005 | |
| States for Operations of Offices of Rural Health | Nebraska Department of Health and Human Services | 93.913 | 10691-y3 | 11,914 | — |
| States for Operations of Offices of Rural Health | Nebraska Department of Health and Human Services | 93.913 | 12288-Y3 | 235 | — |
| States for Operations of Offices of Rural Health | Nebraska Department of Health and Human Services | 93.913 | 41550-04 | 203 | — |

UNIVERSITY OF NEBRASKA
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2012

| <u>Federal grant/program title</u> | <u>Pass-through source</u> | <u>CFDA number</u> | <u>Grant number</u> | <u>Current year expenditures</u> | <u>Subaward expenditures</u> |
|--|--|--------------------|---------------------|----------------------------------|------------------------------|
| States for Operations of Offices of Rural Health | Nebraska Department of Health and Human Services | 93.913 | 42947-04 | \$ 9,039 | \$ — |
| States for Operations of Offices of Rural Health | Nebraska Department of Health and Human Services | 93.913 | 47480-04 | 6,925 | — |
| Total CFDA 93.913 | | | | <u>28,316</u> | |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | | 9,993 | — |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | | 2,357,741 | — |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | CARE 11-12 | 1,323 | — |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | FY2012 | 298,370 | — |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | Mental Health 2011 | 370 | — |
| HIV Care Formula Grants | Nebraska Department of Health and Human Services | 93.917 | UNMC Dental 11-12 | 26,239 | — |
| Total CFDA 93.917 | | | | <u>2,694,036</u> | |
| Early Intervention Services Respect to HIV Disease | | 93.918 | 2H76HA00529-13-00 | 305,985 | — |
| Early Intervention Services Respect to HIV Disease | | 93.918 | H76HA00529C0 | 396,497 | — |
| Total CFDA 93.918 | | | | <u>702,482</u> | |
| Community Based Dental Partnership | | 93.924 | 1 T22 HA22908-01- | 5,992 | — |
| Community Based Dental Partnership | | 93.924 | 6 T22 HA21159-01-02 | 8,824 | — |
| Total CFDA 93.924 | | | | <u>14,816</u> | |
| Healthy Start Initiative | Charles Drew Health Center | 93.926 | 4 H49MC00156-05-02 | 42,940 | — |
| HIV Prevention Activities Health Department | Nebraska Department of Health and Human Services | 93.940 | | 1,438 | — |
| HIV Prevention Activities Health Department | Nebraska Department of Health and Human Services | 93.940 | PS10-1001 | 544 | — |
| Total CFDA 93.940 | | | | <u>1,982</u> | |
| Motherhood and Infant Health Initiative | Nebraska Department of Health and Human Services | 93.946 | | 11,247 | — |
| Motherhood and Infant Health Initiative | Nebraska Department of Health and Human Services | 93.946 | 1U01DP003108 | 3,727 | — |
| Motherhood and Infant Health Initiative | | 93.946 | U65 DP724969-05 | 11,748 | — |
| Motherhood and Infant Health Initiative | | 93.946 | UDP002750A | 381,150 | — |
| Total CFDA 93.946 | | | | <u>407,872</u> | |
| Prevention and Treatment of Substance Abuse | Region III BHS | 93.959 | | 975 | 100 |
| Prevention and Treatment of Substance Abuse | Nebraska Department of Health and Human Services | 93.959 | DHHSBHFY12UNL | 40,110 | — |
| Total CFDA 93.959 | | | | <u>41,085</u> | |
| Geriatric Education Centers | | 93.969 | 5D31HP08840-03-00 | 459 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | 53334.26 | 4,593 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 40,743 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 81,303 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 28,290 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 4,621 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 10,907 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 9,998 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 122,951 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 244,207 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 39,626 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | | 94,817 | — |

UNIVERSITY OF NEBRASKA

Schedule of Expenditures of Federal Awards

Year ended June 30, 2012

| Federal grant/program title | Pass-through source | CFDA number | Grant number | Current year expenditures | Subaward expenditures |
|--|--|-------------|-----------------|---------------------------|-----------------------|
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | 48309-04 | \$ 254 | \$ — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | BO4MC23392 | 130,029 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | MCH-11-08 | 71,930 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | MCH-12-08 | 176,371 | — |
| Maternal and Child Health Services | Nebraska Department of Health and Human Services | 93.994 | MHCP | 114,131 | — |
| Total CFDA 93.994 | | | | <u>1,174,771</u> | |
| 93 Agency total | | | | <u>22,457,439</u> | |
| 94 Corporation for National and Community Service: | | | | | |
| Corporations for National Service | | 94.005 | | 44,654 | — |
| AmeriCorps | Kearney Area Community Foundation | 94.006 | 10LHNNE001 | 9,482 | — |
| AmeriCorps | Kearney Area Community Foundation | 94.006 | | 5,729 | — |
| AmeriCorps | Americorps | 94.006 | SN-10/11-AC-12 | 23,700 | — |
| AmeriCorps | Americorps | 94.006 | SN-11/12-AC-12 | 149,063 | — |
| AmeriCorps | Nebraska Volunteer Commission | 94.006 | SN11/12AC13 | 20,573 | — |
| AmeriCorps | Nebraska Volunteer Commission | 94.006 | SN11PDAT12 | 765 | — |
| Total CFDA 94.006 | | | | <u>209,312</u> | |
| 94 Agency Total | | | | <u>253,966</u> | |
| 97 Department of Homeland Security: | | | | | |
| Crisis Counseling | Nebraska Department of Health and Human Services | 97.032 | | 42,384 | — |
| Crisis Counseling | Nebraska Department of Health and Human Services | 97.032 | 10099-Y3 | 33,937 | — |
| Total CFDA 97.032 | | | | <u>76,321</u> | |
| Homeland Security | Nebraska Military Department | 97.067 | | 25,962 | — |
| Homeland Security | Nebraska Emergency Management Agency | 97.067 | 2010-SS-T0-0013 | 40,000 | — |
| Total CFDA 97.067 | | | | <u>65,962</u> | |
| Buffer Zone Protection | Nebraska State Patrol | 97.078 | 08-BZ-05 | 147,644 | — |
| 97 Agency total | | | | <u>289,927</u> | |
| 98 Agency for International Development: | | | | | |
| Developing Partnerships | American Council to Education | 98.012 | | 81,066 | — |
| Total other | | | | <u>64,764,209</u> | |
| Total expenditures of federal awards | | | | <u>\$ 550,038,961</u> | |

See accompanying independent auditors' report and notes to schedule of expenditures of federal awards

UNIVERSITY OF NEBRASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2012

(1) 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, 2012. Because the Schedule presents only a selected portion of the operations of the University of Nebraska, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the University of Nebraska. For the purpose of the Schedule, federal awards have been classified into two types:

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

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

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

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

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

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

UNIVERSITY OF NEBRASKA

Notes to Schedule of Expenditures of Federal Awards

June 30, 2012

(2) **Student Financial Aid Loan Programs**

The University administers the following federally funded student loan programs:

| | CFDA number | Outstanding balances at June 30, 2012 | Disbursements for the year ended June 30, 2012 |
|--|------------------------|--|---|
| Federal Perkins Loan Program | 84.038 | \$ 28,502,712 | 3,370,216 |
| Nursing Student Loan Program | 93.364 | 525,865 | 139,600 |
| Health Profession Student Loan Program | 93.342 | 5,506,938 | 692,490 |

Balances and transactions relating to these programs are included in the University's basic financial statements. The four campuses of the University (UNL, UNMC, UNO, and UNK) participate in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As the University receives these funds directly, the amount (\$246,482,880) is included in the Schedule.



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

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

**Independent Auditors' Report on Compliance with Requirements
 That Could Have a Direct and Material Effect on Each Major
 Program and on Internal Control over Compliance in
 Accordance with OMB Circular A-133**

The Board of Regents
 University of Nebraska:

Compliance

We have audited University of Nebraska's (the University) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* (Compliance Supplement) that could have a direct and material effect on each of the University's major federal programs for the year ended June 30, 2012, except the requirements discussed in the second paragraph of this report. The University's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

We did not audit the University's compliance with the requirements governing the student loan repayments special test and provision compliance requirement in accordance with the requirements of the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement. Those requirements govern functions performed by Campus Partners and ACS Education Services, 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. Campus Partners' compliance with the requirements governing the functions that it performs for the University for the year ended June 30, 2012 was examined by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the other accountants' examination of Campus Partners' 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 described in the Compliance Supplement that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the University's compliance with those requirements.

In our opinion, University of Nebraska complied, in all material respects, with the compliance requirements referred to in the first paragraph above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. However, the results of our auditing procedures disclosed an instance of noncompliance with these requirements, which are required to be reported in accordance with OMB Circular A-133, and which is described in the accompanying schedule of findings and questioned costs as finding 2012-1.

Internal Control over Compliance

Management of the University is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the University's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

Requirements governing the student loan repayments special test and provision compliance requirement in the Student Financial Assistance Cluster: Federal Perkins Loan program as described in the Compliance Supplement are performed by Campus Partners and ACS Education Services, Inc. Internal control over compliance related to such functions for the year ended June 30, 2012 was reported on by other accountants in accordance with the U.S. Department of Education's Audit Guide, *Audits of Federal Student Financial Assistance Programs at Participating Institutions and Institution Servicers*. Our report does not include the results of the other accountants' testing of Campus Partners' internal control over compliance related to such functions.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

This report is intended solely for the information and use of management of the University of Nebraska, the Board of Regents of the University of Nebraska, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

KPMG LLP

Omaha, Nebraska
February 13, 2013

UNIVERSITY OF NEBRASKA

Schedule of Findings and Questioned Costs

Year ended June 30, 2012

(1) Summary of Auditors' Results

Financial Statements

The financial statements of the University of Nebraska were audited by the Nebraska Auditor of Public Accounts and were provided under separate cover. Certain items are summarized below:

- (a) An unqualified opinion was issued by the Nebraska Auditor of Public Accounts over the financial statements of the University of Nebraska as of and for the year ended June 30, 2012.
- (b) The audit by the Nebraska Auditor of Public Accounts disclosed no material weaknesses in internal control over financial reporting as of and for the year ended June 30, 2012.
- (c) The audit by the Nebraska Auditor of Public Accounts disclosed one significant deficiency over internal control over financial reporting as of and for the year ended June 30, 2012.
- (d) The audit by the Nebraska Auditor of Public Accounts disclosed no instances of noncompliance, which were material to the basic financial statements of the University of Nebraska as of and for the year ended June 30, 2012.

Federal Awards

Internal control over major programs:

- Material weaknesses identified: **No**
- Significant deficiencies identified that are not considered to be material weaknesses: **No**

Type of auditors' report issued on compliance for major programs: **Unqualified opinions**

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133: **Yes**

Identification of major programs:

- **Student Financial Assistance Cluster (Various CFDA Nos.)**
- **ARRA – National Center for Research Resources, Recovery Act Construction support (CFDA No. 93.702)**
- **ARRA – State Energy Program (CFDA No. 81.041)**

Dollar threshold used to distinguish between Type A and Type B programs: **\$3,000,000**

Auditee qualified as low-risk auditee under Section 530 of OMB Circular A-133: **Yes**

UNIVERSITY OF NEBRASKA

Schedule of Findings and Questioned Costs

Year ended June 30, 2012

(2) Findings Related to the Financial Statements Reported in Accordance with *Government Auditing Standards*

The Nebraska Auditor of Public Accounts issued under separate cover the report in accordance with *Government Auditing Standards* for the year ended June 30, 2012. There was one significant deficiency over internal control over financial reporting identified.

(3) Findings and Questioned Costs Related to Federal Awards

Finding 2012-1

Federal Agency: U.S. Department of Education

Federal Program: Student Financial Aid Cluster

Federal Award Year: Due to the crosscutting nature of this finding, all Student Financial Aid Cluster CFDA's open in the fiscal year ended June 30, 2012 are affected.

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

Condition Found: During testing of 15 students that withdrew from University of Nebraska Medical Center (UNMC) during the year ended June 30, 2012, we noted one student in which UNMC failed to charge back Title IV funds unearned by the student. UNMC Financial Aid Department identified that the student withdrew and calculated the unearned Title IV funds in October 2011, however, failed to enter the calculation into the system and submit the funds until the error was indicated through an external audit in June 2012. During the year ended June 30, 2012, 40 students withdrew and were disbursed \$432,646 of financial aid.

Questioned Costs: \$4,001 known questioned costs and \$10,909 of potential questioned costs. For the one student for which funds were not submitted timely, the error was \$4,001. In considering potential questioned costs, the results of the audit of the 15 UNMC students tested indicated a student error rate of 6.7% (one of 15 students) and an average of \$5,455 of funds required to be returned per student with unearned Title IV funds. Based on 25 students that were not subject to testwork, this extrapolated to potential questioned costs of \$10,909.

Cause and Effect: A control was not in place to ensure that Title IV calculations done manually outside the student information system are entered into the student information system to ensure timely processing of return of unearned Title IV funds. This condition allowed for a student who had been identified as a student who withdrew and for which a manual return of Title IV calculation was performed, not be processed for payment in a timely manner.

UNIVERSITY OF NEBRASKA

Schedule of Findings and Questioned Costs

Year ended June 30, 2012

Recommendations: We recommend that UNMC create a process to track the status of all students subject to potential return of Title IV funds, which would include ultimate resolution of the student's account and would be subject to review by a person other than the person performing the return of Title IV calculations.

Views of responsible officials and corrective action plan:

Management response: A UNMC graduate student applied for federal student aid in late September 2011. His federal student aid was credited to his student account. He received military deployment orders at the time his fall 2011 financial aid was processed. The student did not notify the Graduate Studies program or the UNMC Financial Aid Office of his deployment orders until after he left for his assignment. The UNMC Graduate College and Financial Aid Office facilitated the student's withdrawal from courses in his absence. The Office of Financial Aid performed the Return to Title IV aid calculations and notified the student of the R2T4 requirements. However, the UNMC financial aid office failed to return the funds from the student's account to the Department of Education. This oversight was discovered during the fiscal year 2012 audit. The Title IV funds were returned upon discovery of the oversight.

Corrective action plan: The UNMC financial aid office will exercise due diligence to ensure Title IV funds are returned after the Return to Title IV Aid Calculation is made. The financial aid office will periodically review return to title IV forms processed during the year to verify calculated funds are returned to the Department of Education.

Contact: Judith Walker, Director of UNMC Financial Aid

Anticipated completion date: Completed July 2012.

UNIVERSITY OF NEBRASKA

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2012**

| Finding Number | Catalog Number | Grant/Finding | University Response Status of Finding | Auditor Comments/ Current Finding |
|----------------|----------------|---|---|-----------------------------------|
| 11-04 | Various | Student Financial Cluster Allowability | The corrective action plan is complete. | No current finding. |
| 11-05 | Various | Student Financial Cluster Allowability | The corrective action plan is complete. | No current finding. |
| 11-06 | Various | Student Financial Cluster Special Tests | The corrective action plan is complete. | No current finding. |