

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

Financial Statements and Reports Required by *Government Auditing Standards* and OMB Circular A-133 for the Year Ended June 30, 2009 and Independent Auditors' Reports

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Issued on February 24, 2010

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

TABLE OF CONTENTS

	Pages
INDEPENDENT AUDITORS' REPORT	1 - 2
COMPONENT UNIT - INDEPENDENT AUDITORS' REPORT	3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4 - 16
BASIC FINANCIAL STATEMENTS:	
Statements of Net Assets	17
Component Unit - Consolidated Statements of Financial Position	18
Statements of Revenues, Expenses, and Changes in Net Assets	19
Component Unit - Consolidated Statements of Activities	20 - 21
Statements of Cash Flows	22 - 23
Component Unit - Consolidated Statements of Cash Flows	24
Notes to Financial Statements	25 - 60
SUPPLEMENTAL INFORMATION:	
Supplemental Schedule of Expenditures of Federal Awards	61 - 99
Notes to Supplemental Schedule of Expenditures of Federal Awards	100 - 101
SINGLE AUDIT INFORMATION:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	102 - 103
Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133	104 - 105
Schedule of Findings and Questioned Costs	106



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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Independent Auditors' Report

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

We have audited the accompanying financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (the University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2009 and 2008, which collectively comprise the University's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the consolidated financial statements of the University of Nebraska Foundation (the Foundation), a discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture. The Blended Component Units, and the Obligations under the Master Trust Indenture, represent 26 percent, 72 percent, 5 percent, and 19 percent, respectively, of the assets, liabilities, net assets, and revenues. Those financial statements, whose reports have been furnished to us, along with the Foundation report, which report appears herein, were audited by other auditors, and our opinion insofar as it relates to the discretely presented component unit financial statements of the Foundation, the Blended Component Units, and the Obligations under the Master Trust Indenture, is based solely on the reports of such other auditors.

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

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities and the discretely presented component unit of the University of Nebraska, as of June 30, 2009 and 2008, and the respective changes in financial position and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 14, 2009, on our consideration of the University's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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

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

Lincoln, Nebraska
December 14, 2009



Don Dunlap, CPA
Assistant Deputy Auditor

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INDEPENDENT AUDITORS' REPORT

Board of Trustees
University of Nebraska Foundation
Lincoln, Nebraska

We have audited the accompanying consolidated statements of financial position of the University of Nebraska Foundation as of June 30, 2009 and 2008, and the related consolidated statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audits.

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

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the University of Nebraska Foundation at June 30, 2009 and 2008, and the results of its activities and the cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Dana F. Cole + Company, LLP

Lincoln, Nebraska
October 1, 2009

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (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, 2009 and 2008. This analysis has been prepared by management of the University of Nebraska and it is intended to be read with the financial statements and related footnotes that follow this section.

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

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

Student Enrollment - Headcount

Campus	Fall Semester of Fiscal Year				
	2005	2006	2007	2008	2009
UNL	21,792	21,675	22,106	22,973	23,573
UNMC	2,904	2,995	3,067	3,128	3,194
UNO	13,824	14,093	13,906	14,156	14,213
UNK	6,382	6,445	6,468	6,478	6,543
Total	44,902	45,208	45,547	46,735	47,523

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

THE UNIVERSITY OF NEBRASKA

(A Component Unit of the State of Nebraska)

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED) (Columnar Amounts in Thousands)

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

The fall semester (fiscal 2009) headcount enrollment was 47,523 students on the four campuses. This represents an increase of approximately 800 compared to the fall 2007 (fiscal 2008), a 1.6% increase, the fourth straight year of increases, and returns headcount enrollment to the highest level in a decade. The largest percent gainers within the underlying demographics are graduate students (up 4%) and first time freshman (up 2%). The primary campus behind the increase was UNL who posted a gain of 3%. Increasing enrollment is a strategic priority of the University and all campuses have devoted greater efforts to recruit both in-state and out-of-state students through such activities as improvement of student residences and facilities. The number of students enrolled in graduate and professional programs increased by 421 to 11,760, representing 25% of the student body, reflecting the University's commitment to its increasing prominence as a major research institution.

Financial and Operating Highlights

- **Growth in Net Assets.** Total net assets and unrestricted net assets of the University grew by approximately 2% and 5%, respectively, and are attributable to several factors. First, the University's investment in the Nebraska Medical Center joint venture increased by \$3 million and is included in unrestricted net assets. Second, the trustee insurance balances increased approximately \$4 million reflecting the University efforts to maintain prudent levels of reserves for the general liability and property self-insurance and the employee group health insurance programs. Third, the University reduced expenditures during the latter part of the fiscal year to conserve State aided resources for the following year. Maintenance of a prudent level of reserves is a key to the long-term success of the University.
- **New Capital Construction.** Investment in capital construction followed University priorities. The following projects align behind the higher education, research, and public service missions and thereby make the University more competitive in continuing to attract high caliber students and faculty. Work was begun on a new suite style student residence hall and the Whittier Child Care Center at UNL. The second Durham Research Tower was completed at UNMC. A new student parking garage was completed at UNO and the renovation/addition to the UNO College of Public Affairs and Community Service building was completed. Several deferred maintenance projects financed by the UNFC bonds were completed during the year. Construction and renovation work continues at all of the campuses on several deferred maintenance projects financed by the UNFC Series 2006 Bonds.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (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 marketed one new revenue bond issue under the Master Trust Indenture (MTI.) The Student Fees and Facilities, Series 2009A Bonds of \$52,370 were used to construct new student residences at the UNL campus. The UNFC issued one new financing in 2009, the Series 2009 Bonds, \$26,035, provided financing for the construction of the Health Professions Future project at UNMC that includes a College of Public Health building, an addition to the College of Nursing, and a Geriatric Center building.

- ***Increase in state appropriations.*** State non-capital appropriations increased by 5.6% in 2009 compared to 2008. The 2009 increase followed a 3.2% increase in 2008 over 2007. One of the major impacts of receiving state appropriations at this level is that it permitted the Board of Regents and University management to keep tuition increases to 6% for 2009, 2008, and 2007. The University used this funding opportunity to invest in faculty salaries and to add additional funding for its programs of excellence initiative. The University will continue to work with the State with the hope of attracting similar levels of investment, which will be invested by management strategically while at the same time using such funding to keep college affordable.
- ***Private grants and contracts.*** Support from private sources was solid at \$79 million even though the revenue source declined during 2009 due to general economic conditions. Revenues from the private sector are relied upon to fund University activities and greatly enhance academic pursuits and efforts devoted to research.
- ***Capital grants and gifts.*** Capital grants and gifts continue to be an important source of funding for facilities at the University. Capital grants and gifts totaled \$43 million in 2009 compared to \$71 million in 2008 and \$23 million in 2007. Even though capital gifts declined in 2009 compared to 2008, the University realized \$20 million more in 2009 compared to 2007. The largest of the gifts in 2009 were approximately \$21 million of donations relating to the UNMC Research Center for Excellence towers and \$11 from the University of Nebraska Foundation for several UNL projects including the Whittier Child Care Center, Jackie Gaughan Multicultural Center, and refurbishing the College of Law auditorium.

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.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (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 \$230 million, quasi-endowments of \$30 million, and net assets of the healthcare blended entities of \$57 million, net assets of the self insurance programs of \$90 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, the GASB requires that certain funding sources that are significant to the University, including state appropriations, gifts, and investment income, be classified as non-operating revenues. In large public land-grant institutions, this, by definition, will invariably create operating losses on the statement of revenues and expenses and negative cash flows from operations in the statement of cash flows.

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

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

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

Condensed Financial Statements and Analysis

Condensed Statements of Net Assets

	June 30,		
	2009	2008	2007
Assets			
Current assets	\$ 777,946	\$ 657,630	\$ 619,938
Capital assets, net of accumulated depreciation	1,527,199	1,344,638	1,167,241
Other non-current assets	745,251	946,846	852,259
Total assets	<u>\$ 3,050,396</u>	<u>\$ 2,949,114</u>	<u>\$ 2,639,438</u>
Liabilities and Net Assets			
Current liabilities	\$ 339,004	\$ 313,940	\$ 273,821
Non-current liabilities	630,750	602,606	506,834
Total liabilities	<u>969,754</u>	<u>916,546</u>	<u>780,655</u>
Net assets:			
Invested in capital assets, net of related debt	863,298	841,385	769,459
Restricted for:			
Nonexpendable:			
Permanent endowment	156,480	216,338	217,070
Expendable:			
Externally restricted funds	120,448	150,669	137,247
Loan funds	43,946	44,009	44,692
Plant construction	103,398	43,462	37,127
Debt service	179,215	152,833	123,023
Unrestricted	613,857	583,872	530,165
Total net assets	<u>\$ 2,080,642</u>	<u>\$ 2,032,568</u>	<u>\$ 1,858,783</u>

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

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

	Year Ended June 30,		
	2009	2008	2007
Operating Revenues:			
Tuition and fees	\$ 245,630	\$ 224,585	\$ 209,445
Federal grants and contracts - restricted	313,160	266,376	259,804
State grants and contracts - restricted	31,884	29,793	30,873
Private grants and contracts - restricted	79,225	106,016	102,179
Sales and services of educational activities	71,040	68,705	65,422
Sales and services of health care entities	192,899	181,824	156,519
Sales and services of auxiliary operations	130,018	117,674	113,692
Sales and services of auxiliary segments	80,639	72,017	64,752
Other operating revenues	12,706	7,594	12,620
Total operating revenues	<u>1,157,201</u>	<u>1,074,584</u>	<u>1,015,306</u>
Operating Expenses:			
Salaries and wages	812,691	770,885	727,199
Benefits	210,594	185,481	169,092
Total compensation and benefits	<u>1,023,285</u>	<u>956,366</u>	<u>896,291</u>
Supplies and materials	243,746	231,572	234,604
Contractual services	101,792	95,893	94,332
Repairs and maintenance	49,898	41,552	34,772
Utilities	35,972	32,975	29,950
Communications	13,909	14,583	13,738
Depreciation	68,525	69,977	73,498
Scholarships and fellowships	149,455	133,774	126,543
Total operating expenses	<u>1,686,582</u>	<u>1,576,692</u>	<u>1,503,728</u>
Operating Loss	<u>(529,381)</u>	<u>(502,108)</u>	<u>(488,422)</u>
Non-operating Revenues (Expenses):			
State of Nebraska noncapital appropriations	501,794	475,098	460,282
Gifts	72,772	75,543	75,532
Investment income	21,908	50,599	64,000
Increase (decrease) in fair value of investments	(65,328)	(25,121)	9,320
Interest on loans receivable	-	-	432
Interest on bond obligations	(23,634)	(23,570)	(22,242)
Capitalized interest on bond obligations	2,553	549	1,498
Equity in joint venture	8,861	24,543	17,983
Loss on disposal of plant assets	(1,772)	(755)	(7,149)
Net non-operating revenues	<u>517,154</u>	<u>576,886</u>	<u>599,656</u>
Income (Loss) before Other Revenues, Expenses, Gains or Losses	<u>(12,227)</u>	<u>74,778</u>	<u>111,234</u>
Other Revenues, Expenses, Gains or Losses:			
Capital grants and gifts	42,709	70,770	23,421
State of Nebraska capital appropriations	16,597	26,806	19,753
Additions to permanent endowments	995	1,431	1,911
Net other revenues, expenses, and gains or losses	<u>60,301</u>	<u>99,007</u>	<u>45,085</u>
Increase in net assets	48,074	173,785	156,319
Net Assets:			
Net assets, beginning of year	2,032,568	1,858,783	1,702,464
Net assets, end of year	<u>\$ 2,080,642</u>	<u>\$ 2,032,568</u>	<u>\$ 1,858,783</u>

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

Analysis of Financial Position. Cash and cash equivalents represent the preponderance of current assets of the University. In 2009, cash and cash equivalents increased over the prior year due to slightly higher yields gained on cash balances in the state investment pool and unexpended bond proceeds on hand.

Non-current assets of the University are dominated by the investment in capital assets. At June 30, 2009, total investment in capital assets was \$1.9 billion, yielding a net investment, after accumulated depreciation, of \$1.5 billion. The net increase in capital assets was \$182 million, consisting of net additions of \$251 million less depreciation of \$69 million. Among the more noteworthy increases were the Durham Research Tower II at a cost of \$70 million at UNMC, at UNO there was a student parking garage for \$12 million, the College of Public Affairs and Community Service (CPACS) renovation/addition for \$16 million, and the Health, Physical Education and Recreation (HPER) facility renovation at a cost of \$15 million, and, at UNL, a new student residence hall for \$13 million and student dining hall renovation at a cost of \$17 million. Additions to construction work in progress for the deferred maintenance projects totaled \$81 million. Capital gifts funded the Durham Research Tower II and the CPACS renovation/addition, which was also partially funded by a capital appropriation. The student housing, dining hall, parking, and HPER projects were funded by the Master Trust Indenture (MTI) revenue bond proceeds. The additions to deferred maintenance construction work in progress were financed by the UNFC Series 2006 Bonds proceeds.

Indebtedness grew by \$78 million (net of maturities) during fiscal year 2009, accounted for by the UNL Abel-Sandoz student housing project and the UNFC-financed Health Professions Future project at UNMC.

The unrestricted net assets of the University grew by 5% or \$30 million during the year to \$614 million. As discussed earlier, the growth is primarily attributable to the University's equity in the Nebraska Medical Center (NMC) joint venture, positive experiences in self-insurance activities, and planned departmental and college savings.

Analysis of Operations – Overview. The University generated \$1,157 million of operating revenues during 2009, an increase of \$83 million over 2008, while operating expenses were \$1,687 million, up \$110 million over the prior year. These changes increased the operating loss by \$27 million to \$529 million. As disclosed earlier, because of the mandated financial reporting regarding classification of state appropriations and other funding sources, statements of activities for large public land-grant universities will invariably report an operating loss.

If appropriations were added to the operating loss as displayed in the statements of revenues, expenses, and changes in net assets, the University's "operating loss after appropriations" would have been \$28 million in 2009 compared to a similar "loss" of \$27 million in 2008. To management of the University, this consistent financial performance underscores the importance of continuing solid state support combined with modest tuition and increased grants and contract activity in fostering the success of the enterprise.

The Nebraska Legislature provided \$502 million in non-capital appropriations for 2009, an increase of \$27 million over 2008, which follows a \$15 million increase from 2007 to 2008. 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 \$115 million that, when combined with all and other non-operating revenues and expenses including investment income of \$22 million, netted an overall increase in net assets of about \$48 million.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

Revenues. The following chart depicts the revenues for 2009 and 2008 and the comparative changes that occurred between those years.

	2009		2008		2009-2008 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Tuition and fees	\$ 245,630	21%	\$ 224,585	21%	\$ 21,045	9%
Federal grants and contracts - restricted	313,160	27%	266,376	25%	46,784	18%
State grants and contracts - restricted	31,884	3%	29,793	3%	2,091	7%
Private grants and contracts - restricted	79,225	7%	106,016	10%	(26,791)	-25%
Sales and services of educational activities	71,040	6%	68,705	6%	2,335	3%
Sales and services of health care entities	192,899	17%	181,824	17%	11,075	6%
Sales and services of auxiliary operations	130,018	11%	117,674	11%	12,344	10%
Sales and services of auxiliary segments	80,639	7%	72,017	6%	8,622	12%
Other operating revenues	12,706	1%	7,594	1%	5,112	67%
Total operating revenues	<u>\$ 1,157,201</u>	<u>100%</u>	<u>\$ 1,074,584</u>	<u>100%</u>	<u>\$ 82,617</u>	<u>8%</u>

The University's operating revenues increased in fiscal year 2009 by 8%, or \$82 million. Most of the revenue sources showed increases from the prior year.

- The largest increase in revenues was realized from Federal grants and contracts, which increased by 18% during 2009. The increase is attributed to additional funding from several agencies including the Department of Health and Human Services and the Department of Education. Department of Education Ford Loan Program revenues and student Pell grants increased during the year contributing to the overall increase.
- The second largest increase in revenue was realized from tuition, which increased on a net basis by \$21 million for the 2009 year. The Board of Regents approved an increase in tuition of 6%, which when coupled with a 1.6% increase in enrollment, yielded the overall 9% increase. The tuition rate increase of 6% included a general increase of 5% and an additional 1% to provide debt service for the LB 605 initiative.
- An increase of 6% was realized from sales and services of health care entities, which increased by \$11 million dollars for the 2009 year. UNMC Physicians, a blended entity, experienced a 5% increase in growth from the expansion of its clinical programs and contributed \$7 million of the increase with the remainder of the overall increase contributed by the UNMC campus clinics.
- Sales and services of auxiliary operations increased because of revenues from newly constructed student residences, an increase in freshman enrollment, and a 5.5% increase in housing rates. An increase in parking spaces and fees that ranged from 3% to 9% provided additional revenues. Increases in athletic revenues from ticket prices, increased attendance, and concession revenues contributed to the growth in revenues.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

- Sales and services of educational activities increased 3%. This change can be traced to an increase in technology fees, increases in conference activities, and higher commodity prices for sale of agricultural products marketed by the research division of the Institute of Agriculture and Natural Resources.
- State grants and contracts increased in 2009 by \$2 million compared to 2008 contributing to a variety of education and training activities of the University.
- Revenues from private grants and contracts decreased by approximately \$27 million reflecting reduced funding for research and development from the private sector due to general economic conditions. Included are individuals, corporations and educational research and health organizations.

Expenses. The following chart shows the University's expenses for 2009 and 2008 and comparative changes that occurred between those years.

	2009		2008		2009-2008 Change	
	Amount	% of Total	Amount	% of Total	Dollars	Percent
Compensation and benefits	\$ 1,023,285	61%	\$ 956,366	61%	\$ 66,919	7%
Supplies and materials	243,746	14%	231,572	15%	12,174	5%
Contractual services	101,792	6%	95,893	6%	5,899	6%
Repairs and maintenance	49,898	3%	41,552	3%	8,346	20%
Utilities	35,972	2%	32,975	2%	2,997	9%
Communications	13,909	1%	14,583	1%	(674)	-5%
Depreciation	68,525	4%	69,977	4%	(1,452)	-2%
Scholarships and fellowships	149,455	9%	133,774	8%	15,681	12%
Total operating expenses	<u>\$ 1,686,582</u>	<u>100%</u>	<u>\$1,576,692</u>	<u>100%</u>	<u>\$ 109,890</u>	<u>7%</u>

Operating expenses were \$1,687 million for the 2009 fiscal year, an increase of 7% compared to 2008. Changes in the major expense classifications follow.

- Compensation and benefits increased by \$67 million in 2009 compared to 2008 and accounts for 60% of the total increase in expenses for the University. Faculty salaries and benefits increases averaged 4.4%. Additional amounts were expended for targeted areas including programs of excellence, funding for instructional workload salaries, research initiative programs, maintenance services for newly opened facilities, and intercampus development.
- Repairs and maintenance increased by 20% reflecting continued upgrades to buildings and facilities to gain energy efficiencies and to provide adequate space for patient clinics, research-related activities, and MTI obligated member student residences and food services.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

- Utilities increased by \$3 million, fueled primarily by the use of newly occupied facilities including research space that has a higher utility consumption. These increases were mitigated somewhat by savings from energy conservation measures undertaken to reduce consumption, which included window replacements and other deferred maintenance projects.
- A 6% increase in contractual services is attributed to increases in sub-grantee awards, and payments to medical specialists by UNMC Physicians, a blended entity.
- Scholarships and fellowships grew by \$16 million or 12% during 2009, roughly tracking tuition increases, which follows continued efforts to maintain affordability.

Non-Operating Revenues (Expenses). Net non-operating revenues decreased during 2009 compared to 2008 by \$60 million. This change is the net result of a decrease in investment income of \$29 million, a year-over-year decrease in fair value of investments of \$40 million, an increase in State of Nebraska noncapital appropriations of \$27 million, and a smaller equity increase from joint venture operations by \$16 million when compared to 2008.

Thanks to loyal support from the private sector and the Foundation, the University garnered non-capital and capital gifts during the year of \$73 million and \$43 million respectively. This compares to non-capital and capital gifts of \$76 million and \$71 million during 2008. Non-capital gifts support scholarships to students and a variety of academic and research pursuits. Capital gifts received in 2009 included \$21 million for the UNMC research center of excellence buildings, \$9 million for the UNMC Sorrell Center, and \$11 million for several UNL projects including the Whittier Child Care Center and the Jackie Gaughan Multicultural Center.

Other Revenues, Expenses, Gains, or Losses. State of Nebraska capital appropriations revenues decreased in 2009 by \$10 million for a total of \$17 million. This compares to an increase of \$7 million in 2008 and an increase of \$10 million in 2007. The capital appropriations in 2009 include a total of \$8 million for debt service on both the 1998 and 2006 Series of deferred maintenance bonds, \$3 million for the UNO College of Public Affairs and Community Service building and \$6 million for fire and life safety projects.

Capital Assets

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

- The Durham Research Tower II was completed at UNMC at a cost of \$70 million. The project was financed by the UNFC Series 2007 Bonds scheduled for repayment from capital gifts to the University of Nebraska Foundation.

THE UNIVERSITY OF NEBRASKA

(A Component Unit of the State of Nebraska)

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED) (Columnar Amounts in Thousands)

- Several deferred maintenance projects financed by the UNFC Deferred Maintenance Bonds were completed in 2009. The projects completed include the UNK Burner Hall of Science at a cost of \$12.6 million, the UNK Campus Utility Plant at a cost of \$19 million, the UNO Library at a cost of \$9 million, and the UNMC Bennett Hall at a cost of \$9 million. Revenues to repay the UNFC Deferred Maintenance Series 2006 Bonds include capital appropriations from the Nebraska Legislature and a designated 1% increase in tuition approved by the Board of Regents.
- Renovation of the Mantor Hall student residence was completed at UNK for a cost of \$3 million. This project was financed by the Board of Regents approved expenditure of UNK Student Fees and Facilities Bonds surplus funds under the MTI.
- A student parking garage was completed at UNO at a cost of \$12 million. The project was financed by the UNO Student Housing/Parking bonds under the MTI.
- The College of Public Affairs and Community Service building renovation and addition was completed at a cost of \$16 million at UNO. This project was funded by private capital gifts and a capital appropriation by the Nebraska Legislature.
- Fire and life safety projects were completed on all campuses. Funding for these projects came from capital appropriations for this purpose by the Legislature through the State's Task Force for Building Renewal.

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

Debt Activity

Bond Financings. The University marketed one new revenue bond financing during 2009 through the Master Trust Indenture (MTI.) The Board of Regents issued \$52,370 of University of Nebraska-Lincoln Student Fees and Facilities Revenue Bonds, Series 2009A. The proceeds were used to construct new apartment suite-style facilities to house 565 students on the UNL campus. The cost of the project is estimated to be \$41 million.

The UNFC issued \$26,035 of Series 2009 Bonds to finance the construction of the University of Nebraska Medical Center Health Professions Futures project. The project includes the construction of the College of Public Health building, an addition to the College of Nursing, and a Geriatric Center building at the UNMC campus. The proceeds will be used to provide bridge financing for approximately \$36 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 \$39 million.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

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, 2009, compared to 1.8 times for the year ended June 30, 2008, and 1.9 times for the year ended June 30, 2007. The debt service ratio required by the MTI covenants is 1.15 times.

The UNFC met all debt service requirements during 2009. The State Legislature has reaffirmed the appropriation of funds for their portion of the debt service pertaining to the Deferred Maintenance Project, which is combined with designated tuition revenues for debt service. The Foundation continues to receive funds from donor gifts pledged toward the funding of the University of Nebraska Medical Center Research Center project, the Sorrell Center project, and the Health Profession Future project. Funds from internal University Sources continue to meet expectations allowing the service of UNFC-related debt obligations in their normal course.

More detailed information on debt financing is disclosed in the Notes to the 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 State of Nebraska is faced with by a downturn in state tax revenues and budget uncertainties. While this is not as profound as in other states, forecasts show State revenues trending down at 5% over the previous years with the preponderance of the shortfalls pinned to differences in taxes on capital gains traditionally realized by the State. The Governor called a special session of the Nebraska Legislature in early November 2009 to address the \$330 million revenue shortfall and the impact it will have on the State's spending level. The State has an unobligated \$325 million in cash reserves that safeguards the cash flow needs of the State and its budget in future years, but is inclined to preserve this balance to allow flexibility in the future. Another advantage Nebraska has versus other states is that it has no indebtedness.

The University's ultimate share in reductions will be determined during the special session. The President and campus leadership have pledged to work with the Governor and Legislature to explore options available while preserving the strong asset presented by the University. While there are difficult budget decisions in the offing, the University remains dedicated to preserving the development of programs of excellence and to provide its basic core mission of instruction, research, and community service to the people of Nebraska.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2009 and 2008 (UNAUDITED)
(Columnar Amounts in Thousands)

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

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

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

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

STATEMENTS OF NET ASSETS

JUNE 30, 2009 AND 2008

(Thousands)

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

	2009	2008
ASSETS		
CURRENT ASSETS:		
Cash and cash equivalents	\$ 253,694	\$ 213,097
Cash and cash equivalents - restricted	204,668	222,215
Cash and cash equivalents held by trustee - restricted	52,639	52,655
Investments - restricted	94,666	3,231
Investments held by trustee - restricted	13,948	1,114
Accounts receivable and unbilled charges, net	134,617	139,559
Loans to students, net	4,160	4,827
Other current assets	19,554	20,932
Total current assets	<u>777,946</u>	<u>657,630</u>
NON-CURRENT ASSETS:		
Cash and cash equivalents - restricted	39	404
Cash and cash equivalents held by trustee - restricted	149,414	142,053
Investments - restricted	210,707	366,355
Investments held by trustee - restricted	104,113	163,307
Investment in joint venture	230,369	227,508
Loans to students, net of current portion	33,085	32,555
Capital assets, net of accumulated depreciation	1,527,199	1,344,638
Other non-current assets	17,524	14,664
Total non-current assets	<u>2,272,450</u>	<u>2,291,484</u>
Total assets	<u>3,050,396</u>	<u>2,949,114</u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts payable	93,059	99,626
Accrued salaries, wages, and post-retirement benefits	50,635	47,057
Accrued compensated absences	50,741	46,182
Bond obligations payable	48,110	29,655
Capital lease obligations	3,411	3,430
Deferred revenues and credits	82,461	77,861
Health and other insurance claims	10,587	10,129
Total current liabilities	<u>339,004</u>	<u>313,940</u>
NON-CURRENT LIABILITIES:		
Accrued salaries, wages and post-retirement benefits, net of current portion	772	865
Accrued compensated absences, net of current portion	16,759	15,292
Bond obligations payable, net of current portion	594,860	564,565
Capital lease obligations, net of current portion	5,948	9,329
Deferred revenues and credits, net of current portion	12,411	12,555
Total non-current liabilities	<u>630,750</u>	<u>602,606</u>
Total liabilities	<u>969,754</u>	<u>916,546</u>
NET ASSETS:		
Invested in capital assets, net of related debt	863,298	841,385
Restricted for:		
Nonexpendable:		
Permanent endowment	156,480	216,338
Expendable:		
Externally restricted funds for scholarships, student aid, and research	120,448	150,669
Loan funds	43,946	44,009
Plant construction	103,398	43,462
Debt service	179,215	152,833
Unrestricted	613,857	583,872
Total net assets	<u>\$2,080,642</u>	<u>\$2,032,568</u>

See notes to financial statements.

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

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2009 AND 2008
(Thousands)
(See Independent Auditors' Report on Pages 1, 2, and 3)

	2009	2008
ASSETS		
Cash and cash equivalents	\$ 2,181	\$ 2,523
Temporary cash investments	280,984	230,354
Advances and deposits	10	13
Accounts receivable (net of reserve for bad debts of \$1 in 2009 and \$4 in 2008)	816	539
Accrued interest receivable	2,475	2,276
Student loan receivable	604	554
Matching funds receivable	1	1
Prepaid expenses	44	63
Pledges receivable - restricted	102,035	118,222
Investments - restricted	979,146	1,243,820
Property and equipment, net of depreciation	<u>8,590</u>	<u>7,240</u>
Total assets	<u>\$ 1,376,886</u>	<u>\$ 1,605,605</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Advances and accounts payable	\$ 40	\$ 32
University of Nebraska benefits payable	1,276	2,407
Scholarships, research, fellowships and professorships payable	5,972	3,100
Accrued vacation payable	675	661
Taxes payable	57	60
Deferred annuities payable	22,131	24,935
Deposits held in custody for others	226,506	284,137
Deferred revenues	3,775	1,640
Total liabilities	<u>260,432</u>	<u>316,972</u>
NET ASSETS:		
Unrestricted	7,718	7,820
Temporarily restricted	429,880	461,542
Permanently restricted	678,856	819,271
Total net assets	<u>1,116,454</u>	<u>1,288,633</u>
Total liabilities and net assets	<u>\$ 1,376,886</u>	<u>\$ 1,605,605</u>

See notes to financial statements.

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

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(Thousands)

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

	2009	2008
OPERATING REVENUES:		
Tuition and fees (net of scholarship allowances of \$72,018 and \$68,252 in 2009 and 2008, respectively)	\$ 245,630	\$ 224,585
Federal grants and contracts - restricted	313,160	266,376
State and local grants and contracts - restricted	31,884	29,793
Private grants and contracts - restricted	79,225	106,016
Sales and services of educational activities	71,040	68,705
Sales and services of health care entities	192,899	181,824
Sales and services of auxiliary operations	130,018	117,674
Sales and services of auxiliary segments (net of scholarship allowances of \$8,946 and \$8,432 in 2009 and 2008, respectively)	80,639	72,017
Other operating revenues	<u>12,706</u>	<u>7,594</u>
Total operating revenues	<u>1,157,201</u>	<u>1,074,584</u>
OPERATING EXPENSES:		
Salaries and wages	812,691	770,885
Benefits	<u>210,594</u>	<u>185,481</u>
Total compensation and benefits	1,023,285	956,366
Supplies and materials	243,746	231,572
Contractual services	101,792	95,893
Repairs and maintenance	49,898	41,552
Utilities	35,972	32,975
Communications	13,909	14,583
Depreciation	68,525	69,977
Scholarships and fellowships	<u>149,455</u>	<u>133,774</u>
Total operating expenses	<u>1,686,582</u>	<u>1,576,692</u>
OPERATING LOSS	<u>(529,381)</u>	<u>(502,108)</u>
NON-OPERATING REVENUES (EXPENSES):		
State of Nebraska non-capital appropriations	501,794	475,098
Gifts	72,772	75,543
Investment income (net of investment management fees of \$2,038 and \$2,694 in 2009 and 2008, respectively)	21,908	50,599
Decrease in fair value of investments	(65,328)	(25,121)
Interest expense on bond obligations	(23,634)	(23,570)
Capitalized interest on bond obligations	2,553	549
Equity in earnings of joint venture	8,861	24,543
Loss on disposal of capital assets	<u>(1,772)</u>	<u>(755)</u>
Net non-operating revenues	<u>517,154</u>	<u>576,886</u>
INCOME (LOSS) BEFORE OTHER REVENUES, EXPENSES, GAINS, OR LOSSES	<u>(12,227)</u>	<u>74,778</u>
OTHER REVENUES, EXPENSES, GAINS, OR LOSSES:		
Capital grants and gifts	42,709	70,770
State of Nebraska capital appropriations	16,597	26,806
Private gifts and bequests for permanent endowments	<u>995</u>	<u>1,431</u>
Net other revenues, expenses, gains, or losses	<u>60,301</u>	<u>99,007</u>
INCREASE IN NET ASSETS	48,074	173,785
NET ASSETS:		
Net assets, beginning of year	<u>2,032,568</u>	<u>1,858,783</u>
Net assets, end of year	<u>\$2,080,642</u>	<u>\$2,032,568</u>

See notes to financial statements.

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

UNIVERSITY OF NEBRASKA FOUNDATION
(A Component Unit of the University of Nebraska)
CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009
(Thousands)

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

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

See notes to financial statements.

(Continued)

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

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

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

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

See notes to financial statements.

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

STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(Thousands)

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

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Grants and contracts	\$ 437,576	\$ 387,054
Tuition and fees	244,591	225,701
Sales and services of health care entities	183,583	170,580
Sales and services of auxiliary operations	128,228	118,337
Sales and services of educational activities	96,969	95,571
Sales and services of auxiliary segments	80,636	72,347
Student loans collected	4,848	5,015
Other receipts	17,195	22,512
Payments to employees	(1,008,262)	(938,122)
Payments to vendors	(489,975)	(449,254)
Scholarships paid to students	(149,455)	(133,774)
Student loans issued	(4,806)	(6,867)
Other payments	(294)	(194)
Net cash flows from operating activities	<u>(459,166)</u>	<u>(431,094)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
State of Nebraska non-capital appropriations	501,618	475,412
Gifts	74,311	74,129
Private gifts and bequests for endowment use	994	1,431
Net cash flows from non-capital financing activities	<u>576,923</u>	<u>550,972</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Proceeds from the issuance of bonds	78,275	126,570
Capital grants and gifts	46,574	70,670
State of Nebraska capital appropriations	16,770	26,289
Premium on issuance of bonds	997	1,376
Purchases of capital assets	(248,157)	(236,800)
Principal paid on bond obligations	(29,655)	(24,760)
Interest paid on bond obligations	(23,293)	(22,847)
Payments made on lease obligations	(3,817)	(5,266)
Other payments	(117)	(1,583)
Net cash flows from capital and related financing activities	<u>(162,423)</u>	<u>(66,351)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Proceeds from sales and maturities of investments	438,705	523,151
Purchases of investments	(393,388)	(534,832)
Interest on investments	23,379	51,243
Distributions received from joint venture	6,000	6,000
Net cash flows from investing activities	<u>74,696</u>	<u>45,562</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	30,030	99,089
CASH AND CASH EQUIVALENTS, beginning of year	<u>630,424</u>	<u>531,335</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 660,454</u>	<u>\$ 630,424</u>

(Continued)

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

STATEMENTS OF CASH FLOWS (Continued)
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008
(Thousands)

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

	2009	2008
CASH AND CASH EQUIVALENTS - END OF YEAR AS PRESENTED IN STATEMENTS OF NET ASSETS:		
Cash and cash equivalents (current)	\$ 253,694	\$ 213,097
Cash and cash equivalents - restricted (current)	204,668	222,215
Cash and cash equivalents held by trustee - restricted (current)	52,639	52,655
Cash and cash equivalents - restricted (non-current)	39	404
Cash and cash equivalents held by trustee - restricted (non-current)	<u>149,414</u>	<u>142,053</u>
Cash and cash equivalents, end of year	<u>\$ 660,454</u>	<u>\$ 630,424</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH FLOWS FROM OPERATING ACTIVITIES:		
Operating loss	\$ (529,381)	\$ (502,108)
Adjustments to reconcile operating loss to net cash flows from operating activities:		
Depreciation expense	68,525	69,977
Changes in assets and liabilities:		
Accounts receivable and unbilled charges, net	(6,953)	(28,355)
Loans to students	136	(1,721)
Other current assets	(22)	(311)
Accounts payable	(4,178)	20,805
Accrued salaries, wages, compensated absences, and post-retirement benefits	8,726	5,290
Deferred revenues and credits	3,523	5,201
Health and other insurance claims	<u>458</u>	<u>128</u>
Net cash flows from operating activities	<u>\$ (459,166)</u>	<u>\$ (431,094)</u>
NON-CASH TRANSACTIONS:		
Capital gifts and grants	\$ 311	\$ 142
Decrease in fair value of investments	(65,328)	(25,121)
Purchase of capital assets through lease obligations	417	3,129

See notes to financial statements.

THE UNIVERSITY OF NEBRASKA

(A Component Unit of the State of Nebraska)

UNIVERSITY OF NEBRASKA FOUNDATION

(A Component Unit of the University of Nebraska)

CONSOLIDATED STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2009 AND 2008

(Thousands)

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

	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ (172,179)	\$ 16,469
Adjustments to reconcile changes in net assets to net cash provided (used in) by operating activities:		
Depreciation	1,577	1,225
(Gain) on sale of assets	42,637	(60,307)
Depreciation (Appreciation) of assets	163,427	91,546
(Increase) Decrease in pledges receivable	16,187	(17,233)
Increase (Decrease) in deferred annuities payable	(2,804)	244
Contribution to permanently restricted endowment funds	(42,855)	(24,244)
Real and personal property contributions received for the University	(726)	(389)
(Increase) Decrease in:		
Accounts receivable	(277)	(121)
Interest receivable	(198)	(178)
Prepaid expense	18	-
Increase (Decrease) in:		
Advances and accounts payable	8	(2)
University of Nebraska benefits payable	(1,131)	169
Scholarships, research, fellowships, and professorships payable	2,871	(1,670)
Accrued vacation payable	14	117
Taxes payable	(3)	8
Deferred revenue	2,135	(25)
Deposits held in custody for others	11,140	26,187
Total adjustments	<u>192,020</u>	<u>15,327</u>
Net cash provided by (used in) operating activities	<u>19,841</u>	<u>31,796</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Net (increase) decrease in temporary cash investments	(50,630)	(40,216)
Net (increase) decrease in student loans	(50)	(52)
Net sales (purchases) in investments	(9,407)	(11,686)
Purchase of property and equipment	(2,951)	(3,071)
Net cash provided by (used in) investing activities	<u>(63,038)</u>	<u>(55,025)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Contribution to permanently restricted endowment funds	42,855	24,244
Net cash provided by financing activities	<u>42,855</u>	<u>24,244</u>
NET INCREASE (DECREASE) IN CASH	(342)	1,015
CASH AND CASH EQUIVALENTS, beginning of year	<u>2,523</u>	<u>1,508</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 2,181</u>	<u>\$ 2,523</u>
REQUIRED DISCLOSURE:		
The Foundation expended no cash for interest or income taxes.	<u>\$ 0</u>	<u>\$ 0</u>
NONCASH TRANSACTIONS:		
Deposits held in custody for others	\$ 57,630	\$ (495)
Unrealized (gain) loss on assets	<u>(46,490)</u>	<u>26,682</u>
Net change in deposits held in custody for others	<u>\$ 11,140</u>	<u>\$ 26,187</u>

See notes to financial statements.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(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
(A Component Unit of the State of Nebraska)

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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 2009 and 2008 was \$21,081 and \$23,021, respectively, which is net of \$2,553 and \$549 that was capitalized.

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

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

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

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

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

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

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

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

Scholarships and Fellowships – The University receives funds that are restricted by donors and grantors for aid to students. When these funds are granted to students or when scholarships and fellowships are provided through student tuition waiver, the University records the expense for student aid and the corresponding revenue. Accordingly, at June 30, 2009 and 2008, Federal grants and contracts includes

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

Pell grant awards amounting to \$23,500 and \$22,498 and Ford direct student loans amounting to \$99,013 and \$67,805, respectively. The combined awards of \$122,513 and \$90,303 at June 30, 2009 and 2008, respectively, are also included in Scholarships and Fellowships expense. For employee tuition waivers, the University records a benefit expense and corresponding revenue.

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

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

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

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

Reclassifications – Certain 2008 amounts have been reclassified to conform to the current year presentation.

Recent Statements Issued by the Governmental Accounting Standards Board – The GASB issued Statement No. 51, *Accounting and Financial Reporting by Employers for Intangible Assets*. This statement provides standards for identification, recognition, and inclusion of tangible assets as capital assets for accounting and financial reporting purposes. The University initiated the implementation of an enterprise resource planning (ERP) student information system during 2009 and capitalized \$10 million of related expenses.

B. DEPOSITS

Custodial credit risk – In the case of deposits, custodial credit risk is the risk that in the event of a bank failure, the University's deposits may not be returned to it. The University does not have a formal custodial risk policy. Bank balances of cash and cash equivalents amounted to approximately \$2,343 (book balance of approximately \$1,762) at June 30, 2009, with approximately \$1,714 covered by federal depository insurance. Bank balances of cash and cash equivalents amounted to approximately \$1,654 (book balance of approximately \$1,337) at June 30, 2008, with approximately \$1,086 covered by federal

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

depository insurance. Of the remaining bank balance at June 30, 2009 and 2008, approximately \$102 and \$374 was collateralized with securities held by the pledging financial institution, but not in the University's name, and approximately \$526 and \$194 was uninsured and uncollateralized, respectively.

C. INVESTMENTS

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

Investments as of June 30, 2009:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

Investments as of June 30, 2008:

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

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

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(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. More than 5% of the University’s investments are in the following investment types at June 30:

	Concentration	
	2009	2008
Federal Farm Credit Bank	5%	-
Federal Home Loan Mortgage Corporation	10%	13%
Federal National Mortgage Association	19%	20%
Federal Home Loan Bank	20%	33%
U.S. Treasuries	23%	14%

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 2009 and 2008, \$6.1 million and \$6.4 million respectively of underlying securities are held by the investment’s counterparty, but not in the name of the University.

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

	Foreign Currency	
	2009	2008
Australian Dollar	\$ 1,186	\$ 1,823
British Pound	661	277
Canadian Dollar	353	534
EMU Euro	3,535	1,212
Malaysian Ringgit	529	674
New Zealand Dollar	393	312
Poland Zloty	380	544
South African Rand	280	376
Singapore Dollar	-	667
Swedish Krona	284	456
Norway Dollar	-	216
Totals	<u>\$ 7,601</u>	<u>\$ 7,091</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(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 \$8,858 and \$6,551 at June 30, 2009 and 2008, respectively. In addition, the University maintains an allowance for doubtful collections of student loans of approximately \$1,293 and \$1,153 at June 30, 2009 and 2008, 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, 2009 and 2008 totaling \$8,861 and \$24,543, 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 2009 and 2008.

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 lists lease rental payments through 2012 with a provision for payments after July 1, 2012, to be determined in the future. The hospital building was recorded at approximately \$131,000 and is included in the University's financial statements at \$16,270 net of depreciation. Following are the minimum lease rental payments due from NMC through June 30, 2012:

Fiscal Year Ending June 30:	
2010	\$ 4,004
2011	4,099
2012	<u>1,737</u>
	<u>\$ 9,840</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

In addition, the University and NMC have entered into an Academic Affiliation Agreement for Education and Research. In connection with the agreement, NMC has agreed to financially support certain educational, research, operational, and clinical activities of the University College of Medicine that further the mission and objectives of NMC. During the fiscal years ended June 30, 2009 and 2008, the University received approximately \$25,040 and \$23,858, respectively, of support in connection with the agreement.

F. CAPITAL ASSETS

Capital asset activity for the years ended June 30, 2009 and 2008 is as follows:

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

G. ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2009	<u>\$ 61,474</u>	<u>\$ 44,074</u>	<u>\$ (38,048)</u>	<u>\$ 67,500</u>	<u>\$ 50,741</u>
2008	<u>\$ 57,885</u>	<u>\$ 40,012</u>	<u>\$ (36,423)</u>	<u>\$ 61,474</u>	<u>\$ 46,182</u>

H. BOND OBLIGATIONS PAYABLE

Bond obligations payable are as follows at June 30:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
2009	<u>\$ 594,220</u>	<u>\$ 78,405</u>	<u>\$ (29,655)</u>	<u>\$ 642,970</u>	<u>\$ 48,110</u>
2008	<u>\$ 492,410</u>	<u>\$ 126,570</u>	<u>\$ (24,760)</u>	<u>\$ 594,220</u>	<u>\$ 29,655</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

Bond obligations payable at June 30, 2009 and 2008 consist of the following:

Obligations under the master trust indenture:	Interest Rate	Annual Installment	Principal Amount Outstanding	
			2009	2008
University of Nebraska-Lincoln:				
Student fees and facilities:				
Series 2002, revenue refunding, due through July 2017	4.50 - 5.00%	\$1,015 - \$2,760	\$ 10,655	\$ 11,640
Series 2003A, revenue bonds, due through July 2038	3.48 - 5.25%	430 - 1,595	25,110	25,525
Series 2003B, revenue bonds, due through July 2039	3.50 - 5.00%	1,085 - 3,890	66,795	68,885
Series 2008A, revenue bonds, due through July 2028	3.00 - 5.00%	1,205 - 2,360	30,255	30,255
Series 2009A, revenue bonds, due through July 2043	2.00 - 5.25%	650 - 2,990	52,370	
Lincoln parking project:				
Series 2003, revenue refunding, due through June 2016	3.50 - 4.50%	590 - 1,615	5,485	5,965
Series 2005, revenue refunding, due through June 2025	3.50 - 4.50%	425 - 3,825	22,225	23,470
University of Nebraska at Omaha:				
Student center Series 2003:				
Revenue refunding bonds, due through May 2013	3.40 - 3.90%	540 - 1,180	2,850	3,370
Student HPER Project Series 2008:				
Revenue bonds, due through May 2038	2.55 - 5.00%	845 - 2,700	42,920	42,920
Student housing Series 2003:				
Series 2003, revenue bonds, due through May 2033	3.15 - 5.00%	340 - 945	13,820	14,150
Series 2007, revenue bonds, due through May 2039	3.90 - 5.00%	535 - 2,395	29,250	29,765
University of Nebraska Medical Center:				
Student housing revenue bonds				
Series 2003, due through June 2033	3.00 - 5.00%	120 - 330	4,860	4,980
University of Nebraska at Kearney:				
Student fees and facilities:				
Series 2003 revenue refunding bonds, due through July 2011	2.70 - 2.90%	300 - 465	765	1,215
Series 2005, due through July 2020	3.25 - 4.10%	325 - 1,080	4,895	5,210
Series 2006, due through July 2035	3.55 - 5.00%	435 - 1,385	22,285	22,625
Total obligations under the master trust indenture			<u>334,540</u>	<u>289,975</u>
Other University obligations:				
University of Nebraska-Lincoln:				
Athletics:				
2004A, revenue refunding, due November 2024	4.00 - 5.25%	1,695 - 5,195	40,730	44,475
2004B, revenue refunding, due November 2009	3.70%	3,270	3,270	5,340
Total University obligations			<u>378,540</u>	<u>339,790</u>
Obligations of blended entities:				
University of Nebraska Facilities Corporation:				
Series 2009 bonds (Health Professions Futures), due through Aug 2013	2.25 - 4.20%	700 - 18,235	26,035	-
Series 2007 bonds (Research Center), due through February 2017	4.00 - 5.00%	9,840 - 13,790	23,630	23,630
Series 2006 bonds (Sorrell Center), due through April 2016	3.75 - 4.00%	1,700 - 13,140	29,365	29,625
Series 2006 bonds (LB605), due through July 2020	4.00 - 5.00%	4,915 - 11,550	105,525	108,815
Series 2004 (library storage project), due through July 15, 2024	3.40 - 5.00%	120 - 565	2,980	3,095
Series 2003 (Alexander building project), due through December 2023	3.25 - 5.00%	115 - 205	2,275	2,385
Series 2002 bonds (Durham Center), due through February 2015	4.75 - 5.00%	3,080 - 21,215	33,845	36,915
Series 1998 bonds (LB1100), due through July 2011	4.65 - 5.25%	3,470 - 9,155	21,150	29,280
Series 1998-2 bonds (UNMC electrical system) due through October 2008	4.30%	275	-	275
Total University of Nebraska Facilities Corporation			<u>244,805</u>	<u>234,020</u>
Nebraska Utility Corporation (NUCorp):				
Series 2001 revenue bonds, due through January 2023	4.50 - 5.25%	815 - 1,620	19,625	20,410
Total bond obligations payable			<u>\$ 642,970</u>	<u>\$ 594,220</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

Annual maturities subject to mandatory redemption at June 30, 2009 are as follows:

	Total University		UNFC		NUCorp		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$ 16,700	\$ 17,074	\$ 30,595	\$10,911	\$ 815	\$ 983	\$ 48,110	\$ 28,968
2011	10,930	16,679	29,960	9,766	855	946	41,745	27,391
2012	12,855	16,244	30,320	8,420	890	907	44,065	25,571
2013	13,920	15,756	11,475	7,213	1,180	857	26,575	23,826
2014	13,995	15,199	28,410	6,302	1,240	798	43,645	22,299
2015-2019	73,870	66,925	89,020	16,754	7,060	2,936	169,950	86,615
2020-2024	76,430	49,915	24,460	1,530	7,585	1,007	108,475	52,452
2025-2029	58,820	33,327	565	14	-	-	59,385	33,341
2030-2034	52,070	19,694	-	-	-	-	52,070	19,694
2035-2039	45,960	15,373	-	-	-	-	45,960	15,373
2040-2044	2,990	78	-	-	-	-	2,990	78
Total	<u>\$378,540</u>	<u>\$266,264</u>	<u>\$244,805</u>	<u>\$60,910</u>	<u>\$19,625</u>	<u>\$ 8,434</u>	<u>\$642,970</u>	<u>\$335,608</u>

At June 30, 2009 and 2008, the trustees for these bond funds held cash and investments in the amount of approximately \$202,053 and \$194,708, 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 as of June 1, 1995 (as amended and supplemented from time to time, the Indenture) with a fiduciary with respect to the facilities (including student housing, student unions, student health facilities, and parking facilities) from which the Board of Regents derives revenues, fees, and earnings. The Indenture provides for the formation of an Obligated Group for the purpose of achieving lower borrowing costs through sharing accumulated excess revenues and earnings derived from such facilities. As of June 30, 2009, the members of the Obligated Group are (a) the student housing, student unions, and student health facilities on the University of Nebraska - Lincoln campuses (UNL Student Fees and Facilities), (b) the parking facilities on the University of Nebraska - Lincoln campuses (UNL Parking), (c) the Student Center and the HPER facility University of Nebraska at Omaha (UNO Student Center), (d) certain student housing and parking facilities at the University of Nebraska at Omaha (UNO Student Housing and Parking), (e) certain student housing facilities at the University of Nebraska Medical Center (UNMC Student Housing), and (f) the student housing facilities on the University of Nebraska Kearney campus (UNK Student Fees and Facilities) (collectively, the Obligated Group). The accumulated surplus revenues, fees, and other payments of such members of the Obligated Group have been jointly pledged to the payment of revenue bonds issued with respect to such facilities. Other facilities will be added to the Obligated Group and the revenues, fees, and other payments derived from such facilities will be pledged under the Indenture in the future as circumstances permit.

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

University of Nebraska Facilities Corporation

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

University of Nebraska Medical Center 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, as addition to the College of Nursing, and a Geriatric Center building at 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 principle 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 Regents available for such purpose.

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

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

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

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

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

The LB605 Project was created for the purpose of paying the construction costs for major renewal and renovation projects at each of the four University campuses authorized by Nebraska Legislative Bill 605 (LB605).

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

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

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

Through the University of Nebraska Foundation, the UNMC obtained pledges approximating \$85,000 for payment of the costs of these projects, of which \$67,380 in pledge receipts have been received through June 30, 2009. The pledges will be received in installments through 2011. These pledges are augmented with the revenue from the lease agreement with a third party for a portion of the parking structure.

Bonds maturing after February 15, 2012 are redeemable at par plus accrued interest. If, at any time, the assigned revenues are insufficient to pay principal and interest of the Series 2002 Bonds as they become due, the deficiency will be paid from the University Cash Fund or other funds of the Regents available for such purpose.

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

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

Bonds are redeemable at par plus accrued interest.

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

Under the resolution for the Project, the Regents leased from UNFC the real property and improvements comprising the Electrical System Project and the existing facilities under a Site Lease dated October 15, 1998. The Regents have agreed to make lease rental payments to UNFC in such amounts and at such

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

times so as to provide sufficient funds with which to make full and timely payments on the Series 1998-2 Bonds. The term of the Site Lease expires when all bonds have been paid in full or the payment of the bonds has been provided for in accordance with the Trust Indenture.

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

Nebraska Utility Corporation

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

Bond Financing

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

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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, 2009 and 2008, 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, 2009 and 2008, \$9,359 and \$5,689, 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
2009	<u>\$ 12,759</u>	<u>\$ 417</u>	<u>\$ 3,817</u>	<u>\$ 9,359</u>	<u>\$ 3,411</u>
2008	<u>\$ 14,896</u>	<u>\$ 3,129</u>	<u>\$ 5,266</u>	<u>\$ 12,759</u>	<u>\$ 3,430</u>

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
2010	\$ 413	\$ 1,021	\$ 2,353	\$ 3,787
2011	414	1,022	1,087	2,523
2012	-	1,022	382	1,404
2013	-	322	6	328
2014	-	322	1	323
2015-2019	-	1,141	-	1,141
2020-2024	-	850	-	850
2025-2029	-	493	-	493
	<u>827</u>	<u>6,193</u>	<u>3,829</u>	<u>10,849</u>
Less interest and executory costs	<u>58</u>	<u>1,246</u>	<u>186</u>	<u>1,490</u>
	<u>\$ 769</u>	<u>\$ 4,947</u>	<u>\$ 3,643</u>	<u>\$ 9,359</u>

Capital assets held under capital lease obligations at June 30, 2009 are as follows:

	Cost	Accumulated Depreciation	Net
Land	\$ 5,385	\$ -	\$ 5,385
Buildings	9,467	1,400	8,067
Equipment	6,849	3,450	3,399
	<u>\$ 21,701</u>	<u>\$ 4,850</u>	<u>\$ 16,851</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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, 2007	\$ 2,853	\$ 2,448	\$ 4,700	\$ 10,001
Incurred claims	329	92	94,663	95,084
Payments on claims	<u>(97)</u>	<u>(496)</u>	<u>(94,363)</u>	<u>(94,956)</u>
Claim reserve, June 30, 2008	3,085	2,044	5,000	10,129
Incurred claims	1,229	1,101	104,416	106,746
Payments on claims	<u>(826)</u>	<u>(1,348)</u>	<u>(104,114)</u>	<u>(106,288)</u>
Claim reserve, June 30, 2009	<u>\$ 3,488</u>	<u>\$ 1,797</u>	<u>\$ 5,302</u>	<u>\$ 10,587</u>

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

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

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

At June 30, 2009 and 2008, the trustees for the health and other insurance claims programs held cash and cash equivalents and investments totaling approximately \$99,371 and \$95,392, 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.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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 2009 and 2008 was approximately \$780,725 and \$742,558, respectively, of which approximately \$596,357 and \$563,341 was covered by the plan. The University's contribution during 2009 and 2008 was approximately \$46,522, or 7.80%, and \$43,865, or 7.79%, of covered payroll, respectively, and the faculty and staff's contribution was approximately \$31,266, or 5.24%, and \$29,433, or 5.22%, of covered payroll, respectively.

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

UNMC Physicians has two defined contribution money purchase pension plans established under Section 401(a) of the Internal Revenue Code that are administered by a bank. Together, these plans cover substantially all employees who meet age and length of service requirements of the plans. The plans are funded through UNMC Physicians contributions based upon a fixed percentage of the employees' salary. Total pension expense was \$10,260 and \$9,499 for the years ended June 30, 2009 and 2008, 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 2009 and 2008 for the health insurance liability under new tenure buyout arrangements was \$479 and \$424, respectively. The expense incurred for 2009 and 2008 health insurance premium increases under all tenure buyout arrangements was \$227 and \$57, respectively. The total termination benefit obligation at June 30, 2009 and 2008 was \$1,453 and \$1,878, respectively.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

L. COMMITMENTS AND CONTINGENCIES

The University has contracted for the construction of facilities that are estimated to cost approximately \$636,776. As of June 30, 2009, the approximate remaining costs to complete these facilities were \$257,576, which will be financed as follows:

Bond funds	\$ 194,970
Federal funds	299
University funds	8,996
State capital appropriations	3,109
Private gifts, grants, and contracts	<u>50,202</u>
	<u>\$257,576</u>

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

The University established its Agricultural Research and Development Center on approximately 9,000 acres acquired from the Nebraska Ordnance Plant (NOP) from 1962 to 1971. The Federal government produced munitions at NOP during World War II and the Korean Conflict, exposing the area to contaminants. The University legally disposed of certain materials at the site in the 1970s. In 1990, the NOP became a Federal Superfund site. An administrative order has been entered into between the Board of Regents and the Environmental Protection Agency (EPA) requiring a remedial investigation/feasibility study to determine the extent of contamination and removal actions necessary. A contractual arrangement was entered into between the Board of Regents and an engineering and consulting firm to perform the remedial investigation/feasibility study. This study was completed and the consulting firm made recommendations to the University for the removal and disposal of the contaminants at the site. The Board of Regents and the EPA subsequently agreed to an action for the remediation and restoration of the area. The recommended action plan has been completed pending acceptance of the final remedial investigation feasibility study report filed with the Environmental Protection Agency.

Innovation Campus – The Nebraska Legislature in the Second Session of the One Hundredth Legislature enacted LB1116 which relocates the Nebraska State Fair (Fair) to Grand Island, Nebraska from Lincoln, Nebraska. LB1116 provides for the transfer of ownership of the Fair grounds in Lincoln, Nebraska to the Board of Regents of the University of Nebraska on or before December 31, 2009. Certain provisions must be met by the University and other parties before a property transfer is made. The University must transfer \$21,500 by July 2009 into the Nebraska State Fair Relocation Cash Fund (Relocation Fund) and must provide a master plan and business plan to carry out the master plan by December 1, 2009 for the Fair grounds, now known as the Innovation Campus.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

The \$21,500 is not accrued in the accompanying financial statements. On July 5, 2009, the University paid \$21,500 to the Relocation Fund.

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, 2009 and 2008, NMC purchased approximately \$47,171 and \$45,644 of goods and services from the University.

In 2006, the University established a receivable to recognize a \$10,000 commitment by NMC toward the construction of the Sorrell Center project. The balances due at June 30, 2009 and 2008 are \$6,000 and \$7,000. Of each of these amounts, \$3,000 is included in the accompanying financial statements in other current assets. The remaining balances in each year are included in other non-current assets.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

N. FUNCTIONAL CLASSIFICATIONS OF EXPENSES

For the year ended June 30, 2009:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$ 374,037	\$ 31,384	\$ 11,075	\$ 2,879	\$ 19	\$ 2,904	\$ 3,461	\$ -	\$ 425,759
Research	160,353	40,769	32,184	7,690	73	1,193	1,057	-	243,319
Public service	65,245	14,956	13,321	650	308	858	142	-	95,480
Academic support	76,834	25,281	1,291	32	15	1,494	110	-	105,057
Student services	19,038	5,116	666	1,043	5	333	401	-	26,602
Institutional support	67,036	17,211	4,698	835	65	1,769	53	-	91,667
Operation and maintenance of plant	33,441	9,826	3,713	26,768	31,377	301	29	-	105,455
Healthcare entities	144,993	13,862	17,566	3,077	223	636	812	-	181,169
Scholarships and fellowships	2,612	257	2,944	10	-	-	141,467	-	147,290
Auxiliary operations	79,696	85,084	14,334	6,914	3,887	4,421	1,923	-	196,259
Depreciation	-	-	-	-	-	-	-	68,525	68,525
Total expenses	<u>\$1,023,285</u>	<u>\$ 243,746</u>	<u>\$ 101,792</u>	<u>\$ 49,898</u>	<u>\$ 35,972</u>	<u>\$13,909</u>	<u>\$ 149,455</u>	<u>\$ 68,525</u>	<u>\$ 1,686,582</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

For the year ended June 30, 2008:

	Compen- sation	Supplies and Materials	Contractual Services	Repairs and Maintenance	Utilities	Communi- cations	Scholarships and Fellowships	Deprecia- tion	Total
Instruction	\$ 347,646	\$ 32,673	\$ 4,850	\$ 2,127	\$ 21	\$ 3,103	\$ 3,629	\$ -	\$ 394,049
Research	146,210	36,791	30,723	7,096	72	1,522	1,550	-	223,964
Public service	62,439	12,893	12,871	935	606	842	1,628	-	92,214
Academic support	74,182	24,270	(979)	678	14	1,577	125	-	99,867
Student services	24,303	5,123	312	344	3	338	50	-	30,473
Institutional support	63,855	17,940	7,585	1,680	71	1,621	-	-	92,752
Operation and maintenance of plant	31,807	7,736	3,310	20,275	30,326	356	50	-	93,860
Healthcare entities	133,024	12,593	14,851	2,311	200	477	1,401	-	164,857
Scholarships and fellowships	2,631	287	5,100	-	1	-	123,862	-	131,881
Auxiliary operations	70,269	81,266	17,270	6,106	1,661	4,747	1,479	-	182,798
Depreciation	-	-	-	-	-	-	-	69,977	69,977
Total expenses	<u>\$ 956,366</u>	<u>\$ 231,572</u>	<u>\$95,893</u>	<u>\$ 41,552</u>	<u>\$ 32,975</u>	<u>\$14,583</u>	<u>\$ 133,774</u>	<u>\$69,977</u>	<u>\$ 1,576,692</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(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 2002, Series 2003A, Series 2003B, Series 2008A, and Series 2009A – These bonds are used to provide student housing and related facilities as allowed by the bond covenants for the UNL campus. Operating revenues consist primarily of room and board charges.

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

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

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

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

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

Pledges pertaining to these issues are disclosed in Note H.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

	Year Ended	
	June 30, 2009	June 30, 2008
Condensed Statements of Net Assets		
Assets:		
Current assets	\$ 45,976	\$ 40,935
Non-current assets:		
Capital assets	293,300	241,516
Other non-current assets	134,294	134,862
Total assets	<u>473,570</u>	<u>417,313</u>
Liabilities:		
Current liabilities	37,766	35,011
Non-current liabilities	330,294	286,352
Total liabilities	<u>368,060</u>	<u>321,363</u>
Net assets:		
Invested in capital assets, net of related debt	11,618	10,777
Restricted:		
Expendable:		
Plant construction	7,843	7,919
Debt service	74,058	65,813
Unrestricted	11,991	11,441
Total net assets	<u>\$ 105,510</u>	<u>\$ 95,950</u>

	Year Ended	
	June 30, 2009	June 30, 2008
Condensed Statements of Revenues, Expenses, and Changes in Net Assets		
Operating revenues	\$ 90,408	\$ 81,305
Operating expenses:		
Depreciation	7,629	7,805
Other operating expenses	66,857	62,461
Operating income	<u>15,922</u>	<u>11,039</u>
Non-operating expense	<u>(6,362)</u>	<u>(2,219)</u>
Change in net assets	9,560	8,820
Net assets, beginning of year	<u>95,950</u>	<u>87,130</u>
Net assets, end of year	<u>\$ 105,510</u>	<u>\$ 95,950</u>

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

	<u>Year Ended</u>	
	<u>June 30, 2009</u>	<u>June 30, 2008</u>
Condensed Statements of Cash Flows		
Net cash flows from operating activities	\$ 22,894	\$ 19,669
Net cash flows from capital and related financing activities	(21,853)	48,247
Net cash flows from investing activities	<u>25,314</u>	<u>(22,843)</u>
Net change in cash and cash equivalents	26,355	45,073
Cash and cash equivalents, beginning of year	<u>111,366</u>	<u>66,293</u>
Cash and cash equivalents, end of year	<u>\$ 137,721</u>	<u>\$ 111,366</u>

P. SUBSEQUENT EVENTS

On September 1, 2009, the University of Nebraska Facilities Corporation authorized the call of the remaining outstanding Deferred Maintenance Project, Series 1998 Bonds (LB 1100) as of that date for redemption on October 1, 2009. The outstanding bonds of \$12,625 were called at par plus accrued interest.

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

On November 4, 2009, the Board of Regents issued \$11,560 of Series 2009A and 2009B Bonds (\$6,405 of revenue and \$5,155 of taxable revenue [Build America Bonds]) (University of Nebraska-Lincoln Parking Project.) The proceeds, along with approximately \$4 million of parking funds, will be used to construct a multi-level parking garage, which together with incidental surface parking, will provide an additional 1,100 spaces on the UNL campus. The total cost of the project is estimated at \$13.9 million.

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, 2009 and 2008, the Foundation's net assets (including unrealized gains) totaled \$1,116,454, and \$1,288,633 as of June 30, 2009 and 2008, respectively.

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

During the years ended June 30, 2009 and 2008, the Foundation contributed \$58 million and \$64 million, respectively, to the University for academic support, student assistance, faculty assistance, research, and museums and libraries. In addition, the Foundation provided capital gifts of \$43 million and \$65 million during 2009 and 2008, respectively, to the University. These contributions provided support for several projects, including the construction of the Research Center of Excellence Project (Durham Research Center) and the Memorial Stadium Project.

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

R. COMPONENT UNIT DISCLOSURES

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

Financial Statement Presentation – The Foundation utilizes Statement of Financial Accounting Standards (SFAS) No. 116, “Accounting for Contributions Received and Made,” SFAS No. 117, “Financial Statements of Not-for-Profit Organizations,” and FSP FAS 117-1, “Endowments of Not-for-Profit Organizations” in the financial statement presentation. SFAS No. 117 set standards for external financial reporting by not-for-profit organizations and requires that resources be classified for accounting and reporting purposes into three net asset categories according to externally (donor) imposed restrictions. SFAS No. 116 requires that unconditional promises to give (pledges) be recorded as receivables and revenues and requires the organization to distinguish between contributions received for each net asset category in accordance with donor imposed restrictions. A description of the three net asset categories follows:

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

Unrestricted Net Assets – Unrestricted net assets include revenues and expenses associated with the general operation of the Foundation and include gifts with no donor restrictions. Property and equipment assets associated with the general operation of the Foundation are also included in this category.

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

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

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

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

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

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

Depreciation – The Foundation follows the policy of reducing the property and equipment by depreciation applicable to the related assets. Depreciation is computed by the straight-line method over the estimated useful life of the asset ranging from three to 31½ years. Assets are depreciated to a normal estimated salvage value.

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

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

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

2. INVESTMENTS

During 2009, the Foundation adopted Statement No. 157, “Fair Value Measurements,” which provides a framework for measuring fair value under generally accepted accounting principles. Statement No. 157 applies to all financial instruments that are being measured and reported on a fair value basis.

As defined in Statement No. 157, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Foundation uses various methods including market, income and cost approaches. Based on these approaches, the Foundation often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Foundation utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Foundation is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

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

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

For the fiscal year ended June 30, 2009, the application of valuation techniques applied to similar assets has been consistent. The following is a description of the valuation methodologies used for instruments measured at fair value:

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

The table below presents the balances of assets measured at June 30, 2009 at fair value on a recurring basis.

	2009			
	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
U.S., State and Local Government securities and sovereign debt	\$ 54,428	\$ 54,428	\$ -	\$ -
Other bonds	19,231	19,231	-	-
Common stock	318,028	318,028	-	-
Mutual funds	346,124	346,124	-	-
Limited partnerships	162,566	-	162,566	-
Preferred stock	98	98	-	-
Total	<u>\$ 900,475</u>	<u>\$ 737,909</u>	<u>\$ 162,566</u>	<u>\$ -</u>

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

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

	2009		
	Book Value	Unrealized Gain (Loss)	Fair Value
INVESTMENTS STATED AT FAIR VALUE:			
U.S., State and Local Government securities and sovereign debt	\$ 51,062	\$ 3,366	\$ 54,428
Other bonds	20,389	(1,158)	19,231
Common stock	340,465	(22,437)	318,028
Mutual funds	414,946	(68,822)	346,124
Limited partnerships	217,205	(54,639)	162,566
Preferred stocks	75	23	98
	<u>\$ 1,044,142</u>	<u>\$ (143,667)</u>	<u>\$ 900,475</u>
2008			
	Book Value	Unrealized Gain (Loss)	Fair Value
INVESTMENTS STATED AT FAIR VALUE:			
U.S., State and Local Government securities and sovereign debt	\$ 53,823	\$ 3,934	\$ 57,757
Other bonds	18,809	140	18,949
Common stock	321,914	50,882	372,796
Mutual funds	394,541	4,406	398,947
Limited partnerships	293,693	7,617	301,310
Preferred stocks	51	(4)	47
	<u>\$ 1,082,831</u>	<u>\$ 66,975</u>	<u>\$ 1,149,806</u>
	Book Value	Book Value	
	2009	2008	
INVESTMENTS STATED AT OTHER THAN FAIR VALUE:			
Certificates of deposit, savings and money funds	\$ 18,505	\$ 35,150	
Real estate	27,732	26,950	
Real estate mortgage and contracts	24,167	24,053	
Miscellaneous	3,415	3,272	
Cash value of life insurance	4,642	4,381	
Annuity contracts	209	208	
	<u>\$ 78,670</u>	<u>\$ 94,014</u>	
TOTAL INVESTMENTS:			
Stated at fair value	\$ 900,476	\$ 1,149,806	
Stated at other than fair value	78,670	94,014	
	<u>\$ 979,146</u>	<u>\$ 1,243,820</u>	

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

3. LEASE COMMITMENTS

The Foundation has entered into an amended lease agreement for rental of office space on the 2nd and 3rd floors in Lincoln, beginning September 1, 2007 and extending through August 31, 2017. The annual rental is \$577 through calendar year 2012, with a possible increase based on the consumer price index for the period from January 1, 2013 through August 31, 2017. The Foundation had also entered into a contract for rental of office space in Omaha for 15 years beginning on November 1, 2008 with increases every 60 months. The annual rental is \$388 for the first 5 years and \$419 for the next 5 years. The Foundation entered into an amended lease agreement for office space in Kearney for the period from November 1, 2008 to October 31, 2010 at a rental rate of \$4 per month. The minimum rentals for leases with guaranteed terms for the five fiscal years after June 30, 2009, are as follows:

June 30, 2010	\$ 1,007
June 30, 2011	979
June 30, 2012	965
June 30, 2013	965
June 30, 2014	986

4. RETIREMENT PLAN

The Foundation sponsors a retirement plan that covers employees of the University of Nebraska Foundation and the University of Nebraska Technology Park, LLC with one year of service who work in excess of 1,000 hours annually and have attained the age of 21 years or previous participation in the TIAA-CREF or Fidelity annuity plan. Participation in the plan is mandatory upon attainment of age 30. The plan is an annuity arrangement under Code Section 403b(1) of the Internal Revenue Code using annuities under TIAA-CREF and Fidelity Investments. Under the plan, the employee chooses to contribute either 5.5% or 3.5% of their salary to the plan and the Foundation matches the amount with either 8.0% or 6.5% of salary, respectively. The Foundation and LLC contributions to the plans for the years ending June 30, 2009 and 2008 were \$640 and \$567, respectively.

5. CONCENTRATION OF CREDIT RISK

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

6. CONTINGENCIES AND COMMITMENTS

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

7. RESTRICTED NET ASSETS

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

The amounts of the net assets are as follows:

Temporarily restricted - charitable trusts and annuities	\$ 24,846
Temporarily restricted - available for specific purposes	355,289
Temporarily restricted - discretion of Foundation Board	49,745
Permanently restricted - endowment	602,405
Permanently restricted - available for specific purposes	65,915
Permanently restricted - student loans	<u>10,536</u>
	<u>\$ 1,108,736</u>

8. PLEDGES RECEIVABLE

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

Gross amount due in:	<u>2009</u>	<u>2008</u>
One year or less	\$ 21,871	\$ 22,902
One to five years	91,141	108,789
More than five years	<u>15,535</u>	<u>11,147</u>
	128,547	142,838
Less discount to present value	<u>23,356</u>	<u>20,959</u>
	105,191	121,879
Less allowance for doubtful accounts - 3%	<u>3,156</u>	<u>3,657</u>
	<u>\$ 102,035</u>	<u>\$ 118,222</u>

The discount will be recognized as contribution income in years 2010 through 2021.

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

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

NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2009 and 2008
(Thousands)

9. PROPERTY AND EQUIPMENT

The property and equipment of the Foundation at June 30, 2009 and 2008 are as follows:

	<u>2009</u>	<u>2008</u>
Property	\$ 1,683	\$ 909
Leasehold improvements	2,986	2,210
Aircraft	4,177	4,177
Automobiles	206	157
Furniture, equipment and software	<u>6,205</u>	<u>4,854</u>
	15,257	12,307
Less accumulated depreciation	<u>6,667</u>	<u>5,067</u>
Net property and equipment	<u>\$ 8,590</u>	<u>\$ 7,240</u>

10. FAIR VALUE OF FINANCIAL INSTRUMENTS

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

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

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

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

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

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Research and Development Cluster:					
10 Department of Agriculture:					
Department of Agriculture		10		\$ 33	\$ -
Department of Agriculture	Blue Sun Biodiesel	10		6,955	-
Department of Agriculture		10		127	-
Department of Agriculture		10		48	-
Department of Agriculture		10		15	-
Department of Agriculture		10		637	-
Department of Agriculture	Summerdale Non Selective Weed Control	10		1,757	-
Department of Agriculture	Nebraska Department of Agriculture	10	18-06-096	10,350	-
Department of Agriculture		10	AG-6395-B-09-0022	37,224	-
Department of Agriculture		10	IS-3673-05C	1,432	-
Agricultural Research Service		10.001	433AEK580057	11,342	-
Agricultural Research Service		10.001	58-1275-9-322	6,753	-
Agricultural Research Service		10.001	58-3625-8-662	6,212	-
Agricultural Research Service		10.001	58-5430-4-362	23,687	-
Agricultural Research Service		10.001	58-5440-7-334	3,304	-
Agricultural Research Service		10.001	58-5442-8-234	49,293	-
Agricultural Research Service		10.001	58-6645-8-139	71,724	-
Agricultural Research Service		10.001	59-0206-9-055	3,470	-
Agricultural Research Service		10.001	59-0790-6-072	24,462	-
Agricultural Research Service		10.001	59-0790-7-080	30,406	-
Agricultural Research Service	Michigan State University	10.001	61-4684D	434	-
Agricultural Research Service		10.001	T15438201 5854388335	890,345	-
Agricultural Research Service		10.001	5812754306	46,846	-
Agricultural Research Service		10.001	5836254106	2,926	-
Agricultural Research Service		10.001	5854404371	52,940	-
Agricultural Research Service		10.001	5854405316	13,879	-
Agricultural Research Service		10.001	5854405321	3,815	-
Agricultural Research Service		10.001	5854406355	32,120	-
Agricultural Research Service		10.001	5854406356	5,250	-
Agricultural Research Service		10.001	5854407340	11,535	-
Agricultural Research Service		10.001	5854408820	9,657	-
Agricultural Research Service		10.001	5854408821	82,457	-
Agricultural Research Service		10.001	5854427298	74,246	18,570
Agricultural Research Service		10.001	5862176026	15,802	-
Agricultural Research Service		10.001	5864085088	14,735	-
Agricultural Research Service		10.001	5866358105	6,500	-
Agricultural Research Service		10.001	5866455296	433	-
Agricultural Research Service		10.001	5902068106	2,529	-
Agricultural Research Service		10.001	5902069087	1,954	-
Agricultural Research Service		10.001	5907904092	31,179	-
Animal and Plant Inspection		10.025	08-7488-0711(CA)	15,490	-
Animal and Plant Inspection		10.025	08-8456-0975-CA	2,423	-
Animal and Plant Inspection		10.025	0884561152CA	31,932	-
Animal and Plant Inspection		10.025	08-8456-1154-CA	21,419	-
Animal and Plant Inspection		10.025	08-9419-0065-CA	37,747	-
Animal and Plant Inspection	Nebraska Dept. of Agriculture	10.025	15-05-144	10,893	-
Animal and Plant Inspection	Nebraska Dept. of Agriculture	10.025	18-05-138	38,131	-
Animal and Plant Inspection	Nebraska Dept. of Agriculture	10.025	1805152A	22,246	-
Wildlife Services		10.028	0774880485(CA)	3,685	-
Wildlife Services		10.028	0874880485(CA)	96,664	-
Wildlife Services		10.028	0874880714CA	16,814	-
Wildlife Services		10.028	68-3A75-4-102	51,097	-
Avian Influenza Indemnity Program		10.029	AG-6395-P-08-0117	14,160	-
USDA Economics	Nebraska Dept. of Agriculture	10.125	18-05-138	11,944	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
AMS Federal and State Marketing	Dairy Management Inc.	10.156		45,973	-
AMS Federal and State Marketing	Nebraska Department of Agriculture	10.156	1801204	22,941	-
Speciality Crop Block Grant	Nebraska Dept. of Agriculture	10.169	18-13-063	10,521	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	18-13-065	50,054	-
Speciality Crop Block Grant	Nebraska Department of Agriculture	10.169	1813083	8,377	-
Coop. Station Research Ext & Education	Nebraska Corn Board	10.200		40,104	-
Coop. Station Research Ext & Education	Nebraska Corn Board	10.200		49,993	-
Coop. Station Research Ext & Education	Washington State University	10.200	106989G002073	3,229	-
Coop. Station Research Ext & Education	CSREES Producer - Angela Pridie	10.200	2005-38640-15660	540,707	480,861
Coop. Station Research Ext & Education		10.200	2006-34352-17447	15,615	-
Coop. Station Research Ext & Education		10.200	2008-34103-18940	193	-
Coop. Station Research Ext & Education		10.200	2008-34328-19146	96,998	28,854
Coop. Station Research Ext & Education		10.200	2008-34345-19220	52,061	-
Coop. Station Research Ext & Education		10.200	2008-34352-19287	100,798	-
Coop. Station Research Ext & Education		10.200	2008-34627-19088	20,257	-
Coop. Station Research Ext & Education		10.200	2008-38831-18974	988	-
Coop. Station Research Ext & Education	Kansas State University	10.200	S08095	13,839	-
Coop. Station Research Ext & Education	Cornell University	10.200	565188728	9,401	-
Coop. Station Research Ext & Education	National Center for Appropriate Tech	10.200	20043864014464	344,253	121,196
Coop. Station Research Ext & Education		10.200	20053432816024	26,608	-
Coop. Station Research Ext & Education		10.200	20063410316732	37,807	-
Coop. Station Research Ext & Education		10.200	20063432817149	117,335	96,402
Hatch Act Payments to Agriculture		10.203	AHDR06031	42,022	-
Hatch Act Payments to Agriculture		10.203	CRAH06031	129,031	-
Hatch Act Payments to Agriculture		10.203	CRHR06031	2,088,216	19,660
Hatch Act Payments to Agriculture		10.203	CRMS06031	301,367	-
Hatch Act Payments to Agriculture		10.203	FORMULA FUNDS	2,172,155	-
Hatch Act Payments to Agriculture	University of Minnesota	10.203	NC506	24,221	-
Competitive Research Grants	University of California Davis	10.206	018005-01	84,457	-
Competitive Research Grants	University of New Hampshire	10.206	08-017	5,367	-
Competitive Research Grants		10.206	2004-35204-14915	1,110	1,218
Competitive Research Grants		10.206	2005-35320-15379	83,247	8,073
Competitive Research Grants		10.206	2006-35203-17249	98,516	-
Competitive Research Grants		10.206	2006-35204-17421	82,855	-
Competitive Research Grants		10.206	2006-35318-17376	5,326	-
Competitive Research Grants		10.206	2006-35320-17213	101,941	-
Competitive Research Grants		10.206	2007-35102-18234	33,272	-
Competitive Research Grants		10.206	2007-35300-18304	100,982	-
Competitive Research Grants		10.206	2007-35319-18336	93,407	-
Competitive Research Grants		10.206	2007-55100-17788	194,400	-
Competitive Research Grants		10.206	2007-55618-18143	124,240	31,273
Competitive Research Grants		10.206	2008-35201-04546	207,458	-
Competitive Research Grants		10.206	2008-35204-04530	117,255	-
Competitive Research Grants		10.206	2008-35204-04561	60,618	-
Competitive Research Grants		10.206	2008-35400-18708	39,171	17,370
Competitive Research Grants		10.206	2009-35503-05175	77,117	-
Competitive Research Grants	Iowa State University	10.206	416-17-04	12,648	-
Competitive Research Grants	University of California	10.206	K01661809	45,875	-
Competitive Research Grants	Kansas State University	10.206	S09189	396	-
Competitive Research Grants	University of Connecticut	10.206	6147	1,951	-
Competitive Research Grants		10.206	20043540114944	15,803	728
Competitive Research Grants		10.206	20043550314824	382	-
Competitive Research Grants	Texas Women's University	10.206	20053520116329	9,821	-
Competitive Research Grants		10.206	20053520416203	28	-
Competitive Research Grants		10.206	20053521515598	9,849	-
Competitive Research Grants		10.206	20063520017138	238,926	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Competitive Research Grants		10.206	20063540117441	29,412	-
Competitive Research Grants		10.206	20073520018298	126,414	-
USDA Graduate Fellowships	University of Montana	10.210		12,652	-
USDA Graduate Fellowships		10.210	2005-38420-15843	57,733	-
USDA Graduate Fellowships		10.210	2005-38420-15846	14,858	-
Low Input Farming Systems	University of Minnesota	10.215	H408626305	5,539	-
Biotechnology Risk Assessment		10.219	2006-33522-17394	81,429	-
Biotechnology Risk Assessment		10.219	59-3622-7-604	20,572	-
Biotechnology Risk Assessment		10.219	20053352216396	85,215	-
Institutional Research Program	Nebraska Indian Commission	10.227		11,390	-
Agricultural and Rural Economics		10.250	58300080046	32,238	-
Integrated Programs		10.303	2006-51110-03664	70,953	-
Integrated Programs		10.303	2006-51130-03653	222,814	73,795
Integrated Programs		10.303	2006-51130-03708	100,508	-
Integrated Programs		10.303	2008-51110-04340	103,007	3,025
Integrated Programs	Kansas State University	10.303	S07018	32,502	-
Integrated Programs		10.303	20035113002072	3,530	-
Homeland Security Agricultural		10.304	2006-37620-17521	13,237	-
Organic Agric. Research and Extension		10.307	2007-51300-03785	98,564	-
Organic Agric. Research and Extension		10.307	20055130002374	178,227	-
Crop Insurance		10.450	03IE08310145	33,187	2,685
Crop Insurance		10.450	05IE08310254	1,668,618	20,523
Develop Non-insurance Risk Management		10.456	05IE08310207	108,358	-
Develop Non-insurance Risk Management		10.456	05IE08310208	167,448	48,996
Develop Non-insurance Risk Management		10.456	06IE08310065-P	213,524	-
USDA Cooperative Extension Service	University of California Davis	10.500	08-001766-NEBR1	24,481	-
Forestry Research		10.652	07CR11330152116	3,303	-
Forestry Research		10.652	07-CR-11330152-117	4,763	-
Environmental Quality Incentive Program	Nebraska Corn Board	10.912		91,563	-
Environmental Quality Incentive Program		10.912	65-6526-5-197	14,156	-
Environmental Quality Incentive Program		10.912	NRCS 65-6526-6-284	15,333	-
International Technical Agriculture		10.960	58-3148-8-033	13,832	-
International Training		10.961	58-3148-8-176	18,203	-
10 Agency Total				13,852,503	
11 Department of Commerce:					
Coastal Zone Management		11.420	NA06NOS4200072	781	-
Intergovernmental Climate		11.428	EA133E08SE3600	132,184	-
Climate and Global Change		11.431	NA05OAR4311139	35,505	-
Climate and Global Change		11.431	NA06OAR4310087	4,168	-
Climate and Global Change		11.431	NA06OAR4310110	6,467	-
Climate and Global Change		11.431	NA07OAR4310376	120,347	11,055
Climate and Global Change		11.431	NA07OAR4310456	1,613	-
Climate and Global Change		11.431	NA07OAR4310464	44,945	-
Climate and Global Change		11.431	NA08OAR4310677	40,459	-
Climate and Global Change		11.431	NA08OAR4310696	154,390	31,201
Educational Partnership Program	Florida A&M University	11.481	000953;C-1755	42,676	-
Measurement Engineering Research Standard	Caisson Laboratories	11.609	70NANB7H7022	131,655	-
11 Agency Total				715,190	
12 Department of Defense:					
Department of Defense	Aptima, Inc.	12	0509-1425	18,828	-
Department of Defense	Aptima, Inc.	12	0513-1441	39,987	-
Department of Defense	Nebraska Military Department	12	2008-150	15,300	-
Department of Defense	Nebraska Military Department	12	2009-183	48,171	-
Department of Defense		12	FA8650-07-C-5911	653,559	133,657

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Department of Defense		12	H9C104-07-C-0019	67,057	-
Department of Defense		12	W81XWH-07-1-0218	437,491	-
Department of Defense		12	W91243-07-M-0089	505,484	-
Navigation Projects	UT Battelle	12.107	69219	26,735	-
Collaborative Research and Development		12.114	HDTRA10710008	216,523	-
Collaborative Research and Development	Infocitex Corporation	12.114	W81XWH-05-C-0053	167,738	-
Basic Applied Research		12.300	07-1399	62,449	-
Basic Applied Research		12.300	N000140510432	907,246	389,673
Basic Applied Research		12.300	N000140610265	122,743	-
Basic Applied Research		12.300	N000140610604	83,570	-
Basic Applied Research		12.300	N000140610604	52,768	-
Basic Applied Research		12.300	N000140711028	10,953	-
Basic Applied Research		12.300	N00014-09-1-0620	10,956	-
Basic Applied Research		12.300	N00014-09-1-0943	16,158	-
Basic Applied Research	South Dakota School of Mines	12.300	SDSMTUNL0624 N000140	46,491	-
Basic Scientific Research	North Carolina State University	12.351	2009064601 HDTRA1090	7,760	-
Army Medical Research		12.420		5,605	-
Army Medical Research		12.420		7,609	-
Army Medical Research	University of Mississippi	12.420	08-04-072	94,344	-
Army Medical Research		12.420	35-5360-2007-001	489,644	-
Army Medical Research		12.420	DAMD170210659	17,046	-
Army Medical Research		12.420	DAMD17-03-1-0229	337	-
Army Medical Research		12.420	W81XWH-04-1-0463	7,767	-
Army Medical Research		12.420	W81XWH-04-1-0828	1,699	-
Army Medical Research		12.420	W81XWH-05-1-0231	7,649	-
Army Medical Research		12.420	W81XWH-05-1-0527	862,130	349,760
Army Medical Research		12.420	W81XWH-0610070	158,861	8,007
Army Medical Research	Creighton University	12.420	W81XWH-07-1-0201	7,149	-
Army Medical Research		12.420	W81XWH-07-1-0351	99,329	-
Army Medical Research		12.420	W81XWH-07-2-0034	296,792	-
Army Medical Research		12.420	W81XWH-07-C-0108	78,044	-
Army Medical Research		12.420	W81XWH-07-C-0114	1,022,011	-
Army Medical Research		12.420	W81XWH-08-1-0039	25,966	-
Army Medical Research		12.420	W81XWH-08-1-0040	26,547	-
Army Medical Research		12.420	W81XWH-08-1-0350	27,780	-
Army Medical Research		12.420	W81XWH-08-1-0366	33,633	-
Army Medical Research		12.420	W81XWH-08-1-0459	156,629	-
Army Medical Research		12.420	W81XWH-08-1-0474	159,707	-
Army Medical Research		12.420	W81XWH-08-1-0541	113,833	-
Army Medical Research		12.420	W81XWH-08-1-0617	84,262	-
Army Medical Research		12.420	W81XWH-08-1-0621	62,251	-
Army Medical Research		12.420	W81XWH-08-1-0652	60,018	-
Army Medical Research		12.420	W81XWH-08-1-0783	17,855	-
Army Medical Research		12.420	W81XWH-08-1-0789	11,478	-
Army Medical Research		12.420	W81XWH-08-2-0043	1,071,440	545,648
Army Medical Research		12.420	W81XWH-09-1-0137	18,079	-
Army Medical Research		12.420	W9113M-05-1-0001	55,692	-
Army Medical Research		12.420	W9113M-07-1-0004	818,416	300,000
Army Medical Research		12.420	40028	5,168	-
Army Research Office	National Storage Industry	12.431		22,517	-
Army Research Office		12.431	FA9550-06-1-0375	171,390	-
Army Research Office		12.431	PO 42354	2,316	-
Army Research Office		12.431	W911NF-05-1-0275	5,055	-
Army Research Office		12.431	W911NF0710307	118,477	-
Army Research Office		12.431	W911NF-08-1-0190	78,034	-
Army Research Office		12.431	W911NF0810311	122,607	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Army Research Office		12.431	W911NF-09-1-0164	125,985	-
Army Research Office		12.431	20081	50,365	-
Army Research Office		12.431	104226	105,826	-
Basic Applied Research		12.630	FA9550-04-1-0232	827,822	-
Basic Applied Research		12.630	FA9550-07-1-0539	71,157	-
Basic Applied Research		12.630	FA9550-08-1-0263	983,981	-
Basic Applied Research		12.630	FA9550-08-1-0393	30,888	-
Basic Applied Research		12.630	TCN 07201	8,090	-
Basic Applied Research		12.630	W911NF0420011	607,161	103,609
Basic Applied Research		12.630	W911NF-08-1-0483	794,192	-
Basic Applied Research		12.630	W911SD07P0457	24,366	-
Basic Applied Research		12.630	W911SD-09-P-0043	10,640	-
Airforce Office of Scientific Research		12.800	FA95500610449	50,598	-
Airforce Office of Scientific Research		12.800	FA9550-07-1-0300	129,190	-
Airforce Office of Scientific Research		12.800	FA9550-07-1-0499	127,288	-
Airforce Office of Scientific Research		12.800	FA95500710521	289,463	-
Airforce Office of Scientific Research		12.800	FA95500810232	322,361	-
Airforce Office of Scientific Research		12.800	FA95500910009	176,537	-
Airforce Office of Scientific Research		12.800	FA95500910129	31,501	-
Mathematical Sciences Research		12.901	H982300710066	1,821	-
Research and Technology Development		12.910	HR00110910031	33,251	-
Research and Technology Development		12.910	N660010812026	531,376	-
Research and Technology Development		12.910	W912HQ-07-P-0030	9,297	9,297
12 Agency Total				<u>15,286,289</u>	
14 Department of Housing and Urban Development:					
Community Development Block Grant		14.246	B06SPNE0624	<u>12,014</u>	-
15 Department of Interior:					
Department of Interior	Nebraska Game and Parks Commission	15		18,510	-
Department of Interior	Nebraska Game and Parks Commission	15		35,859	-
Department of Interior	Nebraska Game and Parks Commission	15		21,019	-
Department of Interior	Nebraska Game and Parks Commission	15		897	-
Department of Interior	Nebraska Game and Parks Commission	15		11,584	-
Department of Interior	Nebraska Game and Parks Commission	15		7,831	-
Department of Interior	U.S. Fish and Wildlife Service	15	653206M002	365	-
Department of Interior		15	H6000A100AD	1,189	-
Fish Wildlife and Park Program		15.039	J6065080012	7,218	-
Environmental Development		15.041	SMK00070167	50	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		38,685	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		3,385	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		2,839	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		42,953	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		14,984	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605		16,752	-
Sport Fish Restoration	Nebraska Game and Parks Commission	15.605	F-160-R	68,029	-
Fish and Wildlife Management Assistance		15.608	2007-0079-036	8,372	-
Fish and Wildlife Management Assistance		15.608	601817P701	805	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		7,977	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		1,175	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		26,414	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		22,646	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		20,047	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615		88,824	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615	26985 04	16,358	-
Endangered Species Fund	Nebraska Game and Parks Commission	15.615	601818J423 11220000	17,087	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Endangered Species Fund		15.615	601818J423 11300000	12,508	-
Endangered Species Fund		15.615	601818J424	15,623	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		5,420	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634		3,971	-
State Wildlife Grants	Nebraska Game & Parks Commission	15.634		147	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	143403HQRU1586	426	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-48-R-2	24,655	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-69	5,926	-
State Wildlife Grants	Nebraska Game and Parks Commission	15.634	T-70-R-1	14,466	-
Research Grants		15.650	401819G501	7,714	-
State Water Resources Research		15.805	05FC601962	79,894	-
State Water Resources Research		15.805	06HQGR0097	67,406	-
State Water Resources Research		15.805	07HQAG0004	37,541	-
State Water Resources Research		15.805	08HQSA0127	19,976	-
State Water Resources Research		15.805	20072090033806FLSA82	215	-
State Water Resources Research		15.805	G09AP00031	53,180	-
State Water Resources Research		15.805	J6067070012	74,567	-
State Water Resources Research	Army Corp of Engineers	15.805	W912HZ-08-2-0004	988	-
Geological Survey		15.808	05CRBA0001	5,390	-
Geological Survey		15.808	06ERSA0294	4,566	-
Geological Survey		15.808	07HQR0149	315	-
Geological Survey	America View	15.808	AV06-NE02	25,389	-
Geological Survey	America View	15.808	AV08-NE01	16,479	-
Interior State Map		15.810	07HQAG0067	29,089	-
Interior State Map		15.810	08HQAG0113	3,135	-
Cooperative Research Units Program		15.812	03HQRU1586	44,849	-
Cooperative Research Units Program		15.812	143403HQRU1586	128,938	-
Cooperative Research Units Program		15.812	G09AC00098	7,485	-
NPS-Technical Preservation		15.915	H1530050016	2,305	-
NPS-Technical Preservation		15.921	J6067080021	5,000	-
Nat'l Center for the Preservation Technology		15.923	MT-2210-08-NC-03	39,587	-
15 Agency Total				1,239,004	
16 Department of Justice:					
Juvenile Accountability Block Grants	Nebr. Comm. Law Enforce & Criminal Justice	16.523	05-JA-605	40,529	-
Juvenile Justice & Delinquency Prevention	Nebr. Comm. Law Enforce & Criminal Justice	16.540	07-JJ-05	52,556	-
Juvenile Justice Special Emphasis	Father Flanigan's Boys Home	16.541	40347	47,899	-
Corrections Research and Evaluation		16.602	07A39GJP5	2,386	-
Community Prosecution	Nebr. Comm. Law Enforce & Criminal Justice	16.609	07-SN-8903	5,145	-
Community Prosecution	Nebr. Commission Law Enforcement & Criminal Justice	16.609	08-SN-8902	3,726	-
Community Prosecution		16.609	2008-IJ-CX-0022	64,279	-
Public Safety Partnership	Nebr. Comm. Law Enforce & Criminal Justice	16.710	CC-08-382	17,516	-
Criminal and Juvenile Justice	Nebr. Dept of Health and Human Services	16.745		7,271	-
Criminal and Juvenile Justice	Nebr. Dept of Health and Human Services	16.745		21,598	-
16 Agency Total				262,905	
19 Department of State:					
Department of State		19	2005H325400000	44,740	-
20 Department of Transportation:					
Department of Transportation		20	DTFR53-05-G-00317	52,333	-
Department of Transportation		20	DTOS59-05-G-00022	25,402	-
Highway Research & Development Program	Nebraska Department of Roads	20.200	ITS-STWD(66)	237,689	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		2,201	-
Highway Planning and Construction		20.205		24,239	-
Highway Planning and Construction	Genex Systems	20.205	ALTD1-4-090125	29,401	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Highway Planning and Construction	Nebraska Department of Roads	20.205	CJ0601	189,908	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	DPS-STWD-78	155,865	24,600
Highway Planning and Construction		20.205	DTFH68-07-E-00010	122,377	-
Highway Planning and Construction		20.205	DTFH68-08-E-00033	142,000	-
Highway Planning and Construction		20.205	DTRT07-G-0007	883,155	145,169
Highway Planning and Construction	Nebraska Department of Roads	20.205	EACNH6809873	13,153	-
Highway Planning and Construction	George Washington University	20.205	HR 18-14	111,455	29,821
Highway Planning and Construction		20.205	HR1722	108,303	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	IBRC-STWD(82)	106,658	-
Highway Planning and Construction		20.205	R8438-S1	32,394	-
Highway Planning and Construction		20.205	S070071	59,260	-
Highway Planning and Construction	National Academy of Sciences	20.205	SHRP R-19A	488,524	251,421
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P565	1,338	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR104P566	11,069	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(05) P576	8,878	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P581	31,958	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P582	12,475	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P584	427	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(06) P587	5,987	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-1(501)	56,313	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 Supp 27	4,684	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	9,813	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	11,012	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 28	1,635	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 33	6,380	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 33	957	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 33	5,805	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	4,665	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	979	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	27,818	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	7,356	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	18,702	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 35	5,519	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR3017 SUPP 36	25,143	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	10,759	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	2,419	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	8,904	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	6,251	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	70,760	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #38	220	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #52	34,874	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Supp #53	66,514	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #43	54	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #44	44,791	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #45	158	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #47	63,884	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #48	36,205	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #49	661	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) Suppl #50	16,078	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-3(017) SUPPL #57	46,152	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (08) P327	6,211	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P318	26,243	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P319	18,776	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P320	5,229	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P321	36,449	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P322	27,562	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P323	17,832	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1 (09) P325	53,260	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P563	8,723	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPRP104P568	41,697	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05) P574	557	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(05)P577	63,866	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06) P592	18,034	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(06)P586	67,030	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P300	47,789	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P303	17,227	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P596	25,510	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P597	17	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P598	33,440	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(07)P599	34,026	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P305	50,225	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P307	14,737	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P308	94,421	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P309	50,237	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P310	1,387	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P311	91,816	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P312	7,937	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08) P317	57,153	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-P1(08)P314	22,375	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SPR-STWD(68)	23,028	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	SUPPL #56	153,105	-
Highway Planning and Construction		20.205	TASK ORDER 31	21,627	-
Highway Planning and Construction		20.205	TASK ORDER 32	36,010	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #1	9,684	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #10	330	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #2	345	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #3	29,819	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #4	23,537	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #6	85,170	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #7	9,175	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #8	37,365	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	TPF-5(193) Suppl #9	11,776	-
Highway Planning and Construction	Modjeski and Masters	20.205	2776	12,658	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	43113	104,622	-
Railroad Development		20.314	DTFR53-04-G-00011	621,695	-
Railroad Development		20.314	DTFR53-06-G-00010	110,763	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(09) P324	15,850	-
State Planning and Research	Nebraska Department of Roads	20.515	SPR-1(09) P330	7,187	-
State and Community Highway Safety	Nebr. Dept of Health and Human Services	20.600	33180-04	15,071	-
Safety Incentives	Nebraska Department of Motor Vehicles	20.605	2421001	83,559	-
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	36775-04	33,992	-
Pipeline and Hazardous Materials		20.703		168	-
20 Agency Total				<u>5,838,216</u>	
27 Federal Civil Service:					
Mobility Program	Nebraska Educational Biomedical Research	27.011		21,715	-
Mobility Program	Nebraska Educational Biomedical Research	27.011		10,350	-
Mobility Program	Nebraska Educational Biomedical Research	27.011		3,620	-
Mobility Program		27.011	5U.S.C. 3371-3376	<u>68,476</u>	-
27 Agency Total				<u>104,161</u>	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
39 General Services Administration:					
General Services Administration	ManTech International	39	MSMA-07-00001	1,320	-
43 National Aeronautics and Space Administration:					
National Aeronautics and Space Administration	University of Arizona	43		15,100	-
National Aeronautics and Space Administration		43	2005-081-03-SC13	567	-
National Aeronautics and Space Administration		43	2005-081-03-SC4	10,051	-
National Aeronautics and Space Administration		43	2005-081-03-SC7	4,625	-
National Aeronautics and Space Administration		43	2005-081-04-SC26	39	-
National Aeronautics and Space Administration		43	2005-081-04-SC33	5,037	-
National Aeronautics and Space Administration		43	2005-081-04-SC9	15,731	-
National Aeronautics and Space Administration		43	2007-135-02-SC2	7,900	-
National Aeronautics and Space Administration		43	2007-135-02-SC3	2,413	-
National Aeronautics and Space Administration		43	2007-135-SC1	12,500	-
National Aeronautics and Space Administration		43	2007-135-SC2	17,510	-
National Aeronautics and Space Administration		43	2008-004-SC1	26,329	26,329
National Aeronautics and Space Administration		43	2008-004-SC1	199,471	-
National Aeronautics and Space Administration		43	NNG06GE64G	209,007	123,244
National Aeronautics and Space Administration		43	NNG06GG17G	198,541	43,024
National Aeronautics and Space Administration		43	NNX07AL56A00	103,747	42,089
National Aeronautics and Space Administration		43	NNX08AE73A00	301,953	286,482
National Aeronautics and Space Administration		43	NNX08AI75G	63,102	-
National Aeronautics and Space Administration		43	NNX08AQ86G	77,472	-
National Aeronautics and Space Administration		43	NNX08AV20A00	257,944	244,108
National Aeronautics and Space Administration	University of Maryland	43	39976	16,991	-
Aerospace Education Services		43.001	2005-081-03-SC14	5,399	-
Aerospace Education Services	University of Illinois Urbana	43.001	2007-05966-01	25,129	-
Aerospace Education Services	Space Telescope Science Institute	43.001	HSTED9028001A	7,115	-
Aerospace Education Services		43.001	NNG05GM89G	12,088	-
Technology Utilization		43.002		5,611	-
Technology Utilization		43.002	NNG05GM89G	53,843	-
Technology Utilization		43.002	NNJ07HC77P	100	-
Technology Utilization		43.002	NNX07AK26G	3,629	-
Technology Utilization		43.002	NNX08AL54G	22,030	-
Technology Utilization		43.002	NNX08AN17G	31,462	-
Technology Utilization		43.002	NNX08AY71GT	42,180	-
Technology Utilization	Rutgers University	43.002	3506	37,340	-
43 Agency Total				1,791,956	
45 National Endowment Arts and Humanities:					
Promotion of the Humanities		45.161	RQ5033808	89,394	38,180
Promotion of the Humanities		45.169	HD5024307	8,518	-
Promotion of the Humanities		45.169	HD5044008	18,859	6,850
45 Agency Total				116,771	
47 National Science Foundation:					
Engineering		47.041	0852192	140,858	-
Engineering	Texas Tech University	47.041	21P120-01	6,576	-
Engineering		47.041	134591	4,166	-
Engineering		47.041	210850	9,431	-
Engineering		47.041	237135	59,669	-
Engineering		47.041	423697	13,059	-
Engineering		47.041	457346	95,040	-
Engineering		47.041	523498	57,079	-
Engineering		47.041	534812	25,118	-
Engineering		47.041	555884	83,741	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Engineering		47.041	556019	2,624	-
Engineering		47.041	600130	87,578	-
Engineering		47.041	600675	49,331	-
Engineering		47.041	600733	115,434	44,844
Engineering		47.041	608877	5,356	-
Engineering		47.041	619553	31,730	-
Engineering		47.041	621899	40,095	-
Engineering		47.041	644618	44,567	-
Engineering		47.041	709333	311,372	50,191
Engineering		47.041	725881	66,993	6,035
Engineering		47.041	728294	47,337	-
Engineering		47.041	738379	2,698	-
Engineering		47.041	758199	2,128	-
Engineering		47.041	801736	45,048	-
Engineering		47.041	824920	61,466	-
Engineering		47.041	825905	60,688	-
Engineering		47.041	834254	15,000	-
Engineering		47.041	846329	17,533	-
Science and Engineering Education	GC Image	47.048	GC IMAGE 38299	23,012	-
Mathematical and Physical		47.049		2,376	-
Mathematical and Physical	University of Wisconsin	47.049	022K853	53,122	-
Mathematical and Physical	University of California Los Angeles	47.049	1000GHD869	641,007	37,425
Mathematical and Physical		47.049	DMR-0513699	114,442	-
Mathematical and Physical		47.049	PHY-0615590	95,841	-
Mathematical and Physical	State University of New York	47.049	R489185 0701540	11,713	-
Mathematical and Physical		47.049	SC 08-20	13,312	-
Mathematical and Physical	University of Texas	47.049	UTA05853 0457194	4,000	-
Mathematical and Physical		47.049	213808	292,679	11,302
Mathematical and Physical		47.049	354281	440,962	33,491
Mathematical and Physical		47.049	354940	2,329	-
Mathematical and Physical		47.049	355235	33,741	-
Mathematical and Physical		47.049	414936	22,536	-
Mathematical and Physical		47.049	415421	95,313	42,262
Mathematical and Physical		47.049	427746	227,590	-
Mathematical and Physical		47.049	518644	100,144	-
Mathematical and Physical		47.049	545593	80,324	-
Mathematical and Physical		47.049	547780	87,802	-
Mathematical and Physical		47.049	547887	75,214	-
Mathematical and Physical		47.049	601196	62,537	-
Mathematical and Physical		47.049	601666	24,518	-
Mathematical and Physical		47.049	602332	20,679	-
Mathematical and Physical		47.049	602498	27,775	-
Mathematical and Physical		47.049	606776	10,533	-
Mathematical and Physical		47.049	606857	17,343	-
Mathematical and Physical		47.049	616840	68,322	-
Mathematical and Physical		47.049	649104	75,999	-
Mathematical and Physical		47.049	650030	405	-
Mathematical and Physical		47.049	652866	69,801	-
Mathematical and Physical		47.049	653182	150,402	-
Mathematical and Physical		47.049	653379	184,031	-
Mathematical and Physical	NSF Experimental High Energy Physics	47.049	653592	217,804	35,010
Mathematical and Physical		47.049	717562	171,054	11,405
Mathematical and Physical		47.049	718117	111,155	-
Mathematical and Physical		47.049	735099	11,689	-
Mathematical and Physical		47.049	747704	88,390	-
Mathematical and Physical		47.049	749916	137,137	13,575

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Mathematical and Physical		47.049	803082	54,237	-
Mathematical and Physical		47.049	804744	40,402	-
Mathematical and Physical		47.049	809637	30,702	-
Mathematical and Physical		47.049	820521	658,888	-
Mathematical and Physical		47.049	821385	51,240	-
Mathematical and Physical		47.049	838445	6,452	-
Mathematical and Physical		47.049	855953	24,138	-
Geosciences	University of Massachusetts Amherst	47.050	07-003984 A 00	79,258	-
Geosciences	Incorp. Research Institutions for Seismology	47.050	480-17	27,671	-
Geosciences		47.050	ATM-0634872	16,209	-
Geosciences	Joint Oceanographic Project	47.050	T307A39	8,322	-
Geosciences		47.050	602154	92,753	-
Geosciences		47.050	609982	60,097	8,861
Geosciences		47.050	645504	112,074	-
Geosciences		47.050	715875	29,236	-
Geosciences		47.050	720172	497	-
Geosciences		47.050	757189	59,368	-
Geosciences		47.050	800763	23,263	-
Geosciences		47.050	816576	1,083	-
Geosciences		47.050	819923	45,633	-
Computer and Information Science		47.070	0546384	59,407	-
Computer and Information Science		47.070	0619875	126,318	-
Computer and Information Science		47.070	CCF-0541057	6,673	-
Computer and Information Science		47.070	IIS-0534616	63,439	-
Computer and Information Science	Oregon State University	47.070	S0773HA(KA)	40,080	-
Computer and Information Science		47.070	324861	16,233	-
Computer and Information Science		47.070	347518	79,316	-
Computer and Information Science		47.070	411043	575	-
Computer and Information Science		47.070	429149	17,494	-
Computer and Information Science		47.070	430991	4,485	-
Computer and Information Science		47.070	431119	9,906	-
Computer and Information Science		47.070	454203	178,687	-
Computer and Information Science		47.070	535255	175,402	950
Computer and Information Science		47.070	541263	75,017	-
Computer and Information Science		47.070	621526	196,037	68,430
Computer and Information Science		47.070	632642	46,533	-
Computer and Information Science		47.070	639164	7,293	-
Computer and Information Science		47.070	644080	154,937	-
Computer and Information Science		47.070	707944	108,512	-
Computer and Information Science		47.070	720654	110,138	-
Computer and Information Science		47.070	720757	110,211	-
Computer and Information Science		47.070	720810	59,643	-
Computer and Information Science		47.070	747009	60,563	-
Computer and Information Science		47.070	829647	39,828	-
Computer and Information Science		47.070	830493	50,334	-
Computer and Information Science		47.070	830730	25,187	-
Computer and Information Science		47.070	834753	22,681	-
Biological Sciences	Arizona State University	47.074	07-745	17,595	-
Biological Sciences	St. Olaf College	47.074	10-52013	24,875	-
Biological Sciences	University of Vermont	47.074	20394-Univ NE A#1	75,142	-
Biological Sciences	Michigan State University	47.074	61-2596UN	634	-
Biological Sciences	University of Maryland Baltimore	47.074	CG0608 A3	81,143	-
Biological Sciences	Wichita State University	47.074	DEB0414777 671525	5,000	-
Biological Sciences		47.074	DEB-0515460	74,100	-
Biological Sciences		47.074	DEB-0732969	17,149	-
Biological Sciences		47.074	EF-0805385	63,726	17,358

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Biological Sciences		47.074	MCB-0616005	169,702	-
Biological Sciences	St. Louis University	47.074	MCB065831	7,617	-
Biological Sciences		47.074	MCB-0718661	116,412	-
Biological Sciences		47.074	OISE-0757022	4,512	-
Biological Sciences	University of Georgia	47.074	RC371 188	7,720	-
Biological Sciences	University of California	47.074	S-000202	78,850	-
Biological Sciences	University of Maine	47.074	UM-S673	64,907	-
Biological Sciences	University of Minnesota	47.074	X4056459101	48,814	-
Biological Sciences	University of Minnesota	47.074	X4416309101 620652	36,668	-
Biological Sciences		47.074	118669	39,257	-
Biological Sciences	NSF Participant DeepFin Advance Ph	47.074	443470	70,139	4,000
Biological Sciences		47.074	444333	25,810	-
Biological Sciences		47.074	502511	29,418	-
Biological Sciences		47.074	516973	40,346	-
Biological Sciences		47.074	520815	96,530	-
Biological Sciences		47.074	521743	72,241	-
Biological Sciences		47.074	544447	116,011	-
Biological Sciences		47.074	544448	161,403	-
Biological Sciences		47.074	552648	9,115	-
Biological Sciences		47.074	614342	146,283	-
Biological Sciences		47.074	614503	59,107	-
Biological Sciences		47.074	614916	121,278	-
Biological Sciences		47.074	619764	599	-
Biological Sciences		47.074	642154	81,838	-
Biological Sciences		47.074	643179	104,639	-
Biological Sciences		47.074	646356	99,650	-
Biological Sciences		47.074	701892	1,334,511	-
Biological Sciences		47.074	715117	27,374	-
Biological Sciences		47.074	731399	154,931	-
Biological Sciences		47.074	732838	146,797	-
Biological Sciences		47.074	732863	49,141	-
Biological Sciences	Caisson Laboratories	47.074	741194	44,094	-
Biological Sciences		47.074	743783	274,453	17,306
Biological Sciences		47.074	744104	65,141	-
Biological Sciences		47.074	744758	26,671	-
Biological Sciences		47.074	749504	79,448	-
Biological Sciences		47.074	808333	11,772	-
Biological Sciences		47.074	808354	7,582	-
Biological Sciences		47.074	818116	101,689	-
Biological Sciences		47.074	820668	351,757	-
Biological Sciences		47.074	821538	585,468	-
Biological Sciences		47.074	841993	7,709	-
Biological Sciences		47.074	843312	18,026	14,580
Biological Sciences		47.074	847819	4,682	-
Biological Sciences		47.074	851593	67,184	-
Biological Sciences		47.074	851747	73,192	-
Social and Behavioral Sciences	Montana State University	47.075	G099-07-W0992	6,139	-
Social and Behavioral Sciences		47.075	PD5000708	51,779	23,429
Social and Behavioral Sciences		47.075	SES-0854738	49,042	-
Social and Behavioral Sciences		47.075	452129	58,866	-
Social and Behavioral Sciences		47.075	453016	9,232	-
Social and Behavioral Sciences		47.075	709668	7,243	-
Social and Behavioral Sciences		47.075	717583	48,754	-
Social and Behavioral Sciences		47.075	721378	29,202	25,730
Social and Behavioral Sciences		47.075	721707	5,005	-
Social and Behavioral Sciences		47.075	751911	13,837	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Social and Behavioral Sciences		47.075	754954	28,159	-
Social and Behavioral Sciences		47.075	826828	19,727	-
Education and Human Resources		47.076	DBE-0900861	36,897	-
Education and Human Resources	University of Kansas	47.076	FY2008-038	1,336	-
Education and Human Resources	University of Kansas	47.076	FY2009020	4,874	-
Education and Human Resources	University of Illinois	47.076	Sub 2003-02919-1	36,397	-
Education and Human Resources	University of Arizona	47.076	Y483345	49,086	-
Education and Human Resources	Brigham Young University	47.076	60156	25,855	-
Education and Human Resources		47.076	338202	318,847	-
Education and Human Resources		47.076	404988	25,831	25,831
Education and Human Resources		47.076	412502	921,368	192,026
Education and Human Resources		47.076	442603	955	-
Education and Human Resources		47.076	525111	481,748	-
Education and Human Resources		47.076	531920	148,049	-
Education and Human Resources		47.076	536508	17,324	9,327
Education and Human Resources		47.076	622274	79,490	-
Education and Human Resources		47.076	633482	33,523	-
Education and Human Resources		47.076	733228	53,813	-
Education and Human Resources		47.076	737530	32,314	-
Education and Human Resources		47.076	811250	341,064	-
Education and Human Resources		47.076	831835	455,089	2,661
Education and Human Resources		47.076	833403	177,713	-
Polar Programs		47.078	342484	2,280,795	1,190,659
Polar Programs		47.078	635540	139	-
Polar Programs		47.078	713822	44,008	-
Mathematics and Physical Sciences	University of Kansas Advanced Pixel	47.079	FY2008024	28,343	5,797
Mathematics and Physical Sciences		47.079	623660	24,258	-
Mathematics and Physical Sciences		47.079	728242	47,041	-
Mathematics and Physical Sciences		47.079	738103	10,662	-
Office of Cyberinfrastructure	National Science Foundation	47.080	701892	863,455	199,368
ARRA Research Support		47.082	ARRA 851703	59,751	-
ARRA Research Support		47.082	ARRA 901990	19,141	-
47 Agency Total				<u>21,181,203</u>	
64 Veterans Administration:					
Veterans Administration		64	V506P-3842	4,520	-
Veterans Administration		64	VA251-9-0134	14,679	-
Sharing Specialized Medical Services		64.018		4,922	-
Sharing Specialized Medical Services		64.018		10,388	-
Sharing Specialized Medical Services		64.018		9,926	-
Sharing Specialized Medical Services		64.018		477	-
Sharing Specialized Medical Services		64.018		6,298	-
Sharing Specialized Medical Services		64.018		41,053	-
Sharing Specialized Medical Services		64.018		26,382	-
Sharing Specialized Medical Services		64.018		26,255	-
Sharing Specialized Medical Services		64.018		12,980	-
Sharing Specialized Medical Services		64.018		6,207	-
Sharing Specialized Medical Services		64.018		40,695	-
Sharing Specialized Medical Services		64.018		12,398	-
Sharing Specialized Medical Services		64.018		2,053	-
Sharing Specialized Medical Services		64.018		9,700	-
Sharing Specialized Medical Services		64.018		44,199	-
Sharing Specialized Medical Services		64.018		1,266	-
Sharing Specialized Medical Services		64.018		12,087	-
Sharing Specialized Medical Services		64.018		14,733	-
Sharing Specialized Medical Services		64.018		19,043	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Sharing Specialized Medical Services		64.018		7,756	-
Sharing Specialized Medical Services		64.018		24,438	-
Sharing Specialized Medical Services		64.018		6,187	-
Sharing Specialized Medical Services		64.018		8,360	-
Sharing Specialized Medical Services		64.018		5,845	-
Sharing Specialized Medical Services		64.018		8,223	-
Sharing Specialized Medical Services		64.018		14,847	-
Sharing Specialized Medical Services		64.018		12,959	-
Sharing Specialized Medical Services		64.018		12,750	-
Sharing Specialized Medical Services		64.018		6,861	-
Sharing Specialized Medical Services		64.018		8,673	-
Sharing Specialized Medical Services		64.018		8,673	-
Sharing Specialized Medical Services		64.018		11,291	-
Sharing Specialized Medical Services		64.018		11,256	-
Sharing Specialized Medical Services		64.018		11,256	-
Sharing Specialized Medical Services		64.018		46,530	-
Sharing Specialized Medical Services		64.018		2,964	-
Sharing Specialized Medical Services		64.018		26,225	-
Vocational and Education Counseling		64.125		2,026	-
Vocational and Education Counseling		64.125		16,690	-
Vocational and Education Counseling		64.125		9,792	-
Vocational and Education Counseling		64.125		8,704	-
Vocational and Education Counseling		64.125		5,563	-
Vocational and Education Counseling		64.125		11,645	-
Vocational and Education Counseling		64.125		8,171	-
Vocational and Education Counseling		64.125		2,843	-
Vocational and Education Counseling		64.125		39,229	-
Vocational and Education Counseling		64.125		34,937	-
Vocational and Education Counseling		64.125		2,349	-
Vocational and Education Counseling		64.125		23,815	-
Vocational and Education Counseling		64.125	5 USC 3371-3376	45,867	-
64 Agency Total				766,986	
66 Environmental Protection Agency:					
Wetland Development Program	Nebraska Game and Parks Commission	66.461		104,646	-
Wetland Development Program	Nebraska Game and Parks Commission	66.461		23,361	-
Consolidated Research		66.500	RD83313501	169,006	-
Regional Environmental Priority	Nebraska Dept. of Environmental Quality	66.111	56-0634	46,002	-
Water Pollution	Nebraska Dept. of Environmental Quality	66.419		15,488	-
Surveys Studies Investigations		66.436	X7-98756701-0	65,586	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460		25,311	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460		27,783	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0526	131	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0535	67,177	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0632	8,709	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0726	10,588	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0743	351	-
Non-point Source Implementation	Nebraska Department Environmental Quality	66.460	1987678-01-0	333	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	560433	60,880	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	560542	5,000	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	560725	53,211	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	560732	148,102	-
STAR Research Program		66.509	RD-83406501-0	272,874	-
Environmental Information Exchange	Pacific North Western Pollution Center	66.608		3,700	-
Pollution Prevention Program		66.708	NP98760701-0	63,369	-
Pollution Prevention Program		66.708	NP-98781801-0	350	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Pollution Prevention Program		66.708	NP-98790101-0	77,534	-
Source Reduction Assistance		66.717	NP-97701001-0	40,117	-
Environmental Education	University of South Dakota	66.951		4,084	-
Environmental Education		66.951		28,628	-
Environmental Education	University of South Dakota	66.951	08-1520-1008	11,348	-
66 Agency Total				<u>1,333,669</u>	
81 Department of Energy:					
Department of Energy	Oak Ridge Institute	81		31,814	-
Department of Energy		81	568428	106,768	-
Department of Energy	Fermi National Laboratory	81	581126	95,231	-
Department of Energy	UT Battelle	81	4300080393	4,268	-
Basic Energy and High Energy Study	Wisconsin Technical University	81.049	050516223	43,609	-
Basic Energy and High Energy Study	North Carolina State University	81.049	2008192301 08ER64689	29,937	-
Basic Energy and High Energy Study		81.049	2009-08-052	250,173	-
Basic Energy and High Energy Study		81.049	DEFG0203ER63639	293,170	-
Basic Energy and High Energy Study		81.049	DEFG0204ER15531	11,141	-
Basic Energy and High Energy Study		81.049	DEFG0204ER46152	117,518	-
Basic Energy and High Energy Study		81.049	DEFG0205ER15663	160,725	-
Basic Energy and High Energy Study		81.049	DE-FG02-06ER64235	26,617	-
Basic Energy and High Energy Study		81.049	DEFG0208ER46490	127,450	-
Basic Energy and High Energy Study		81.049	DEFG0208ER46498	37,015	-
Basic Energy and High Energy Study		81.049	DEFG0208ER55000	73,736	-
Basic Energy and High Energy Study		81.049	DE-FG02-08ER64579	361,584	86,408
Basic Energy and High Energy Study		81.049	DEFG0296ER14646	90,026	-
Basic Energy and High Energy Study		81.049	DEFG0300ER15044	110,064	-
Basic Energy and High Energy Study		81.049	DE-FG36-08GO88007	465,253	209,592
Basic Energy and High Energy Study		81.049	DE-SC0000822	5,000	-
Basic Energy and High Energy Study	Chemical Solutions	81.049	LNKDOE001 DEFG0205ER	4,672	-
Coal Research	Lawrence Livermore	81.057	B568610 W7405ENG48	53,670	-
Coal Research	Lawrence Livermore	81.057	B581263 07NA27344	14,478	-
Scientific and Technology Information	Fermi National Laboratory	81.064	582550	82,132	-
Scientific and Technology Information	Fermi National Laboratory	81.064	582685	1,208	-
Biofuels and Municipal Waste	South Dakota State University	81.079	3TB146	27,216	-
Biofuels and Municipal Waste	South Dakota State University	81.079	3TE152	13,243	-
Conservation Research and Development		81.086	8F-01181	25,265	-
Conservation Research and Development	University of California Berkley	81.086	6501161	68,343	-
Renewable Energy Research		81.087	DEFG0204ER15564	113,815	-
Renewable Energy Research		81.087	DE-FG36-08GO88055	1,178,128	-
Renewable Energy Research	Consortium for Plant Science	81.087	GO12026-230	40,237	-
Renewable Energy Research	Consortium for Plant Science	81.087	GO12026265	1,213	-
Renewable Energy Research		81.087	XEE-8-77564-01	85,910	-
Defense Nuclear Nonprol		81.113	DE-FG52-06NA27489	123,944	-
81 Agency Total				<u>4,274,573</u>	
84 Department of Education:					
Department of Education	New York State Dept. of Education	84	C009498	111,985	-
Department of Education	Wayne State University	84	WSU04041-A4	8,671	-
Improvement of Postsecondary Education		84.116	P116Z030100	216	-
Disability and Rehabilitation Research		84.133	2007-01-NIDRR/ICARE	26,423	-
Disability and Rehabilitation Research		84.133	2007-01-NIDRR/ICARE	8,936	-
Disability and Rehabilitation Research		84.133	H133G0401180	788	-
Disability and Rehabilitation Research		84.133	H133G0800230	134,964	73,903
Disability and Rehabilitation Research	Duke Medical University	84.133	SUB 121301	88,147	-
Disability and Rehabilitation Research	Duke University	84.133	150254	35,149	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Graduate Assistance in Areas of Nat'l Need		84.200	P200A0401260	79,588	-
Graduate Assistance in Areas of Nat'l Need		84.200	P200A0401500	172,649	-
Graduate Assistance in Areas of Nat'l Need		84.200	P200A060126	166,692	-
Graduate Assistance in Areas of Nat'l Need		84.200	P200A0603110	55,766	-
Foreign Language Assistance	Nebraska Department of Education	84.293	CONTRACT 28006	2,004	-
Research and Development		84.305	R305A0700450	323,757	181,231
Research and Development		84.305	R305F050284	366,726	-
Research and Development		84.305	R305M0503090	73,866	-
Capacity Building	Lake Elsnoe USD	84.315	Agreement #34976	93,716	-
Special Education Research Innovation		84.324	R324A0900750	4,726	-
Personnel Preparation		84.325	H325D0800340	178,706	-
Personnel Preparation		84.325	H325K0803480	163,223	-
Special Education Technical Assistance	Louisiana Statue Univ. Health Sciences	84.326	NCSEAM	12,897	-
Reading First State Grants	Nebraska Department of Education	84.357	28124	22,636	-
Reading First State Grants	Nebraska Department of Education	84.357	29130	40,025	-
Early Reading First		84.359	S359B0700740	795,390	392,355
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B030024A	6,711	-
84 Agency Total				<u>2,974,357</u>	
89 National Archives and Records Administration:					
National Historical Publications		89.003	NAR08PH1004708	<u>67,485</u>	9,447
93 Department of Health and Human Services:					
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93		1,894	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93		605	-
Department of Health and Human Services	Nebr. Dept. Health and Human Services	93	1 P01 AI083211-01	51,163	-
Department of Health and Human Services	Nebr. Dept. Health and Human Services	93	1 R01 AG031158-01A2	47,683	-
Department of Health and Human Services	National Childrens Cancer Foundation	93	17100	10,114	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	3661-04	41,507	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93	DP07-70302CONT08	3,203	-
Department of Health and Human Services	University of Alabama Birmingham	93	N01-A1-30025	1,501	-
Department of Health and Human Services	Nebr. Dept. Health and Human Services	93		8,368	-
Department of Health and Human Services	Dynport Vaccine	93	S1008285	1,064	-
Public Health Emergency Preparation	Nebr. Dept of Health and Human Services	93.069	BT 555 93007	83,561	-
Public Health Emergency Preparation	Nebr. Dept of Health and Human Services	93.069	BT 718 92909	38,687	-
Maternal and Child Health Programs	Nebr. Dept. of Health and Human Services	93.110	H59MC07962	36,984	-
Maternal and Child Health Programs	Univ, of Oklahoma Health Science Center	93.110	TS20081300-09	14,080	-
Maternal and Child Health Programs	Univ, of Oklahoma Health Science Center	93.110	U22MC03962	19,662	-
Maternal and Child Health Programs	Univ, of Oklahoma Health Science Center	93.110	U22MC03962B0	1,043	-
Maternal and Child Health Programs	Father Flanigan's Boys Home	93.110	40852	40,415	-
Environmental Health		93.113	08RES015206A	182,648	20,838
Environmental Health		93.113	08RES016337A	85,508	-
Environmental Health		93.113	5 R21 ES013856-03	39,024	-
Environmental Health		93.113	5 R21 ES016382-02	204,913	5,594
Environmental Health		93.113	KES015522A	126,005	-
Oral Diseases and Disorders		93.121	2 R01 DE012872-06	12,555	5,413
Oral Diseases and Disorders		93.121	5 R01 DE012308-11	123,008	-
Oral Diseases and Disorders		93.121	5 R01 DE016905-04	329,224	-
Oral Diseases and Disorders		93.121	5 R01 DE017986-02	389,325	-
Oral Diseases and Disorders		93.121	7 K23 DE016890-04	53,188	-
Oral Diseases and Disorders	University of Missouri	93.121	10040	22,606	-
CDC Injury Prevention	NACCHO	93.136	2007-012406	47	-
CDC Injury Prevention	Nebr. Dept of Health and Human Services	93.136	724824	24,360	-
Rural Health Research Centers		93.155	5 U1CRH03718-04-00	99,429	43,096
Rural Health Research Centers	University of North Carolina	93.155	5-50410	28,081	-
Rural Health Research Centers	University of North Carolina	93.155	5-51324	141,773	16,689
Rural Health Research Centers		93.155	6 U1CRH03718-05-01	165,126	51,274

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Rural Health Research Centers	University of Missouri Columbia	93.155	C000-16913-1	12,061	-
Rural Health Research Centers	University of Missouri Columbia	93.155	C000-21126-1	102,765	-
Nat'l Institute of Deafness and Communication Disorder		93.173	08R1DC04846B	17,191	-
Nat'l Institute of Deafness and Communication Disorder		93.173	08RDC006463A	251,634	-
Nat'l Institute of Deafness and Communication Disorder		93.173	08RDC009667B	101,910	-
Nat'l Institute of Deafness and Communication Disorder	University of Kansas Center for Research	93.173	5 R01 DC005226-08	55,546	-
Nat'l Institute of Deafness and Communication Disorder	University of Kansas Center for Research	93.173	FY 2005-080	31,393	-
Nat'l Institute of Deafness and Communication Disorder	University of Kansas Center for Research	93.173	FY2005-080-M5	41,418	-
Nat'l Institute of Deafness and Communication Disorder	S-T-A-R Corporation	93.173	S-T-A-R CORP	1,602	-
Health Services Research	Rural Nebraska Health Center Network	93.226	1UC1HS016143-01	68,653	-
Health Services Research	Southeast Nebr. Behavioral Health Network	93.226	41702	71,934	-
State Rural Hospital Flexibility	Nebr. Dept of Health and Human Services	93.241	38305-04	78,989	-
Mental Health Research Grants	University of Illinois Chicago	93.242		52,361	-
Mental Health Research Grants		93.242	08FMH081629A	18,449	-
Mental Health Research Grants		93.242	08RMH065668B	183,812	6,542
Mental Health Research Grants		93.242	08RMH067281B	590,853	-
Mental Health Research Grants		93.242	08RMH069893B	24,487	-
Mental Health Research Grants		93.242	08RMH073858A	216,294	-
Mental Health Research Grants		93.242	08RMH079894A	204,278	-
Mental Health Research Grants		93.242	08RMH080612A	123,999	27,702
Mental Health Research Grants		93.242	08RMH080822A	76,112	-
Mental Health Research Grants		93.242	08RMH080941A	67,614	-
Mental Health Research Grants		93.242	08RMH083325A	53,047	-
Mental Health Research Grants		93.242	1 R01 MH079420-01A1	365,010	-
Mental Health Research Grants		93.242	1 R21 MH080611-02	76,977	31,614
Mental Health Research Grants		93.242	2 R01 MH065151-06	2,830	2,852
Mental Health Research Grants	University of Rochester	93.242	414602-G	156,652	-
Mental Health Research Grants		93.242	5 R01 MH069739-06	198,981	31,131
Mental Health Research Grants		93.242	5 R01 MH072539-05	244,053	-
Mental Health Research Grants		93.242	5 R01 MH081780-02	259,162	-
Mental Health Research Grants		93.242	5 R01 MH60252-07	351,529	127,994
Mental Health Research Grants		93.242	5 R21 MH070736-02	94,042	-
Mental Health Research Grants		93.242	5 R21 MH075662-02	669	-
Mental Health Research Grants		93.242	5 R21 MH083525-02	209,131	59,000
Mental Health Research Grants	University of California San Francisco	93.242	5118SC	139,318	-
Mental Health Research Grants	University of Rochester	93.242	5-24979	59,070	-
Mental Health Research Grants		93.242	7 P30 MH062261-09	239,692	-
Mental Health Research Grants		93.242	7 R01 MH072477-05	364,909	-
Mental Health Research Grants		93.242	7 R01 MH07349-05	525,198	-
Substance Abuse - Mental Health	People United for Family	93.243		4,466	-
Substance Abuse - Mental Health	Heartland Family Services	93.243		48,123	-
Substance Abuse - Mental Health	Nebr. Dept of Health and Human Services	93.243		5,259	-
Substance Abuse - Mental Health	Livewise Coalition	93.243		8,993	-
Substance Abuse - Mental Health	East Central Coalition	93.243		6,666	-
Substance Abuse - Mental Health	Nebr. Dept of Health and Human Services	93.243	121772-04	880,990	-
Substance Abuse - Mental Health	University of Missouri	93.243	12597	2,531	-
Occupational Safety and Health	Harvard University	93.262	1R010H08174-01A1	198,749	-
Occupational Safety and Health	Colorado State University	93.262	2 U50 OH008085-04A1	3,629	-
Occupational Safety and Health		93.262	5 R01 OH008539-02	32,025	5,011
Occupational Safety and Health		93.262	5 R01 OH008539-03	293,707	14,557
Occupational Safety and Health	Colorado State University	93.262	G-4479-1	3,044	-
Occupational Safety and Health	Colorado State University	93.262	G-4492-1	8,862	-
Alcohol Science Development		93.271	1 K01 AA015577-01A1	113,432	-
Alcohol NSRA For Research		93.272	1 F31 AA016863 01	23,983	-
Alcohol NSRA For Research		93.272	5 F32 AA017024-02	60,699	-
Alcohol NSRA For Research		93.272	5 F32 AA016433-02	36,972	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Alcohol Research Programs		93.273	1 R01 AA017738-01	330,723	-
Alcohol Research Programs		93.273	1 R21 AA016310-01A1	165,250	23,640
Alcohol Research Programs		93.273	1 R21 AA017232-01A2	30,626	-
Alcohol Research Programs		93.273	1 R21 AA017296-01A1	118,134	26,517
Alcohol Research Programs		93.273	2 R01 AA011288-08	175,780	-
Alcohol Research Programs		93.273	5 R01 AA007846-17	97,984	-
Alcohol Research Programs		93.273	5 R01 AA010435-12	265,875	-
Alcohol Research Programs		93.273	5 R01 AA012450-08	5,922	-
Alcohol Research Programs		93.273	5 R01 AA015913-03	37	-
Alcohol Research Programs		93.273	5 R21 AA015505-02	137,487	160,871
Alcohol Research Programs		93.273	5 R21 AA016403-02	170,971	-
Alcohol Research Programs		93.273	5 R21 AA016825-02	131,333	-
Alcohol Research Programs		93.273	5 R37 AA008769-17	391,474	18,273
Alcohol Research Programs		93.273	5 R37 AA07818-17	232,938	-
Alcohol Research Programs		93.273	RAA015509-01A1	249,768	-
Alcohol Research Programs		93.273	RAA016546A	152,368	-
National Institute of Drug Abuse		93.279	08FDA025399A	32,254	-
National Institute of Drug Abuse		93.279	08RDA013580C	603,204	-
National Institute of Drug Abuse		93.279	08RDA018114A	196,336	-
National Institute of Drug Abuse		93.279	08RDA021079A	144,856	-
National Institute of Drug Abuse		93.279	08RDA023951A	111,683	-
National Institute of Drug Abuse		93.279	08RDA024769A	83,008	-
National Institute of Drug Abuse	Polaris Health Direct	93.279	1R43MH075185-01A2	1,600	-
National Institute of Drug Abuse		93.279	5 P01 DA026146-02	697,648	163,082
National Institute of Drug Abuse		93.279	5 R01 DA024467-03	401,993	-
National Institute of Drug Abuse	University of California San Francisco	93.279	5 U01 DA020830-04	6,581	-
National Institute of Drug Abuse	Duke University	93.279	SPS # 118685	73,715	-
National Institute of Mental Health		93.281	08KMH064897A	1,673	-
National Institute of Mental Health		93.281	08KMH066365A	36,626	-
National Institute of Mental Health		93.281	5 K23 MH066127-05	41,405	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283		245,310	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	29975-04	39,332	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	31610-04	2,280	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	39220-04	4,796	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	5 U90 TP716975-09	427,122	-
Center for Disease Control		93.283	GS-10F-0209U	215,551	89,451
Center for Disease Control	Aberdeen Area Tribal Health Board	93.283	U58/DP000815-02	12,193	-
Biomedical Imaging Research		93.286	08REB005663A	59,466	-
Biomedical Imaging Research		93.286	08REB006046A	217,940	-
Biomedical Imaging Research		93.286	08REB008484A	40,020	-
Biomedical Imaging Research		93.286	08REB008520A	184,171	-
Biomedical Imaging Research		93.286	1 R01 EB009050-01	225,824	59,566
Biomedical Imaging Research		93.286	1 R13 EB009303-01	9,985	-
Biomedical Imaging Research		93.286	5 21E B005693-02	202,991	-
Minority Health Disparities	Aberdeen Area Tribal Health Board	93.307	1 R24 MD002811-01	12,799	-
Nursing Research		93.361	1 R15 NR008886-01A1	46,817	-
Nursing Research		93.361	1 R15 NR010923-01A1	13,160	-
Nursing Research	University of Iowa	93.361	1000610925	10,402	-
Nursing Research		93.361	2 R01 NR004861-08	520,435	31,310
Nursing Research		93.361	5 R01 NR009547-05	407,496	50,980
Nursing Research	University of Texas MD Anderson Cancer	93.361	5 R01NR01016203	18,038	-
Research Infrastructure	NIH Redox Administrative Core-Glady	93.389	08RRR017675B	2,593,879	204,437
Research Infrastructure		93.389	08RRR020219B	240,382	-
Research Infrastructure		93.389	08RRR022860B	230,926	-
Research Infrastructure		93.389	1 P20 RR021937-01A2	1,061,448	-
Research Infrastructure		93.389	1 S10 RR023400-01	4,444	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Research Infrastructure		93.389	1 S10 RR024650-01A1	112,991	-
Research Infrastructure		93.389	2 P20 RR016469-09	251,155	-
Research Infrastructure		93.389	2 P20 RR018759-06	1,885,336	6,730
Research Infrastructure		93.389	2 P20 RR018759-07	5,766	-
Research Infrastructure		93.389	5 P20 RR016469-07	10,206	17,904
Research Infrastructure		93.389	5 P20 RR016469-08	2,714,302	1,887,371
Research Infrastructure		93.389	5 P20 RR018788-05	66,693	22,712
Research Infrastructure		93.389	5 R24 RR017444-07	852,676	160,581
Research Infrastructure	University of Oregon Health Science Center	93.389	GRPC48153S	8,127	-
Cancer Construction		93.392	2 R01 CA93797-06A2	108,558	-
Cancer Cause and Prevention		93.393	08RCA075903B	491,156	331,109
Cancer Cause and Prevention		93.393	08RCA108951A	210,226	-
Cancer Cause and Prevention		93.393	2 R01 CA034432-24A1	86,125	-
Cancer Cause and Prevention	Creighton University	93.393	270614-01	13,857	-
Cancer Cause and Prevention		93.393	3 R01 CA133774-02S1	67,297	-
Cancer Cause and Prevention		93.393	5 R01 CA095291-05	58,332	-
Cancer Cause and Prevention		93.393	5 R01 CA096831-04	35,591	-
Cancer Cause and Prevention		93.393	5 R01 CA113903-05	253,567	-
Cancer Cause and Prevention		93.393	5 R01 CA117930-04	211,587	-
Cancer Cause and Prevention		93.393	5 R01 CA129925-02	240,215	-
Cancer Cause and Prevention		93.393	5 R01 CA133774-02	436,273	88,108
Cancer Cause and Prevention		93.393	5 R01CA088184-09	270,268	17,878
Cancer Cause and Prevention	Northwestern University	93.393	5 R01CA100555-04	50,167	-
Cancer Cause and Prevention		93.393	5 R03 CA137371-02	44,374	-
Cancer Cause and Prevention	National Childrens Cancer Foundation	93.393	98543-1037	9,365	-
Cancer Cause and Prevention		93.393	HHSN261200800402P	6,564	-
Cancer Cause and Prevention		93.393	HHSN261200800418P	20,669	-
Cancer Detection and Diagnosis	Thomas Jefferson University	93.394	080-03800-R81901	51,380	-
Cancer Detection and Diagnosis		93.394	1 U01 CA128437-01	216,967	65,798
Cancer Detection and Diagnosis		93.394	5 R01 CA131944-02	323,477	36,855
Cancer Detection and Diagnosis		93.394	5 R33 CA105955-03	239,390	-
Cancer Detection and Diagnosis	Childrens Hospital Los Angeles	93.394	5 U01 CA114757-04	90,141	-
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-03	111,623	180,057
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-04	1,966,199	691,812
Cancer Detection and Diagnosis		93.394	5 U01 CA114778-05	188,869	161,909
Cancer Detection and Diagnosis		93.394	5 U01 CA128437-02	256,439	80,627
Cancer Detection and Diagnosis	University of Georgia	93.394	RR757-009/3842488	72,430	19,272
Cancer Detection and Diagnosis	Van Andel Research Institute	93.394	UNMC-NCI-BH-10-40111	5,574	-
Cancer Treatment Research	Columbia University	93.395		11,822	-
Cancer Treatment Research	George Washington University	93.395	06M20 U01CA066535	7,161	-
Cancer Treatment Research	George Washington University	93.395	08-M60	44,363	-
Cancer Treatment Research		93.395	1 R21 CA137401-01	76,056	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	16824	2,760	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	17435	298,960	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	17554	6,997	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	17913	17,363	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	17947	4,168	-
Cancer Treatment Research	National Childrens Cancer Foundation	93.395	18131	36,050	-
Cancer Treatment Research	University of Pennsylvania	93.395	2241177	21,743	-
Cancer Treatment Research		93.395	5 R01 CA089225-07	254,975	23,182
Cancer Treatment Research	Johns Hopkins University	93.395	5 R01 CA100904-05	28,800	-
Cancer Treatment Research		93.395	5 R01 CA102791-04	115,476	-
Cancer Treatment Research		93.395	5 R01 CA116590-04	210,367	-
Cancer Treatment Research		93.395	5 R01 CA116591-04	300,248	95,484
Cancer Treatment Research	University of Texas MD Anderson Cancer	93.395	5 R01CA12229203	12,533	-
Cancer Treatment Research	University of California San Francisco	93.395	5043SC	62,202	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Cancer Treatment Research	University of Chicago	93.395	525 NATIONAL CANCER	116,830	-
Cancer Treatment Research	SAIC - Federick, Inc.	93.395	S09104	44,449	-
Cancer Biology Research		93.396	08RCA106584A	120,884	-
Cancer Biology Research	Children's Memorial Hospital Chicago	93.396	2007-035N-UNMC	10,844	-
Cancer Biology Research		93.396	3 R01 CA090400-07S1	31,975	-
Cancer Biology Research		93.396	5 R01 CA054807-20	255,309	-
Cancer Biology Research		93.396	5 R01 CA057362-14	300,964	-
Cancer Biology Research		93.396	5 R01 CA072001-12	211,236	-
Cancer Biology Research		93.396	5 R01 CA077876-10	26,089	-
Cancer Biology Research		93.396	5 R01 CA078590-09	458	-
Cancer Biology Research		93.396	5 R01 CA078590-11	182,985	-
Cancer Biology Research		93.396	5 R01 CA087986-12	261,798	-
Cancer Biology Research		93.396	5 R01 CA090400-07	274,579	-
Cancer Biology Research		93.396	5 R01 CA096844-09	252,343	-
Cancer Biology Research		93.396	5 R01 CA099163-09	294,043	-
Cancer Biology Research		93.396	5 R01 CA116552-04	340,905	-
Cancer Biology Research		93.396	5 R01 CA077876-12	413,506	-
Cancer Biology Research		93.396	7 R01 CA034432-23	59,470	-
Cancer Biology Research		93.396	7 R01 CA094143-06	51,527	-
Cancer Biology Research		93.396	7 R01 CA105489-06	210,038	-
Cancer Biology Research		93.396	7 R37 CA038173-23	288,534	-
Cancer Center Centers Support		93.397	1 P50 CA127297-01A2	695,571	76,506
Cancer Center Centers Support		93.397	3 P30 CA036727-24S1	68,054	-
Cancer Center Centers Support		93.397	5 P30 CA036727-23	150,770	12,670
Cancer Center Centers Support		93.397	5 P30 CA036727-23S1	6,124	-
Cancer Center Centers Support		93.397	5 P30 CA036727-23S2	37,573	-
Cancer Center Centers Support		93.397	5 P30 CA036727-23S3	46,821	2,892
Cancer Center Centers Support		93.397	5 P30 CA036727-24	1,265,506	49,690
Cancer Center Centers Support	Montefiore Medical Center	93.397	5 U54 CA100926-05	6,287	-
Cancer Research Manpower		93.398	08KCA100736A	59,296	-
Cancer Research Manpower		93.398	5 K01 CA113413-04	152,074	-
Cancer Research Manpower		93.398	5 K01 CA113486-04	156,626	-
Cancer Control	Southwest Oncology Group	93.399		26,833	6,600
Cancer Control	National Childrens Cancer Foundation	93.399		1,070	-
Cancer Control	University of Pittsburg	93.399	0005117 Proj 404195-	28,079	-
Cancer Control		93.399	08RCA080946B	254,904	-
Cancer Control	National Childrens Cancer Foundation	93.399	18000	14,732	-
Cancer Control	Brigham and Womens Hospital	93.399	5 U01 CA086381-09	91,612	-
Cancer Control		93.399	5 U01 CA111294-04	31,347	17,379
Cancer Control		93.399	5 U01 CA111294-05	432,262	21,293
Refugee Entrant Discovery Grants	Asian Culture Center	93.576		7,000	-
Head Start		93.600	0G90YR002801	9,216	-
Social Services Research and Demonstration		93.647	0G90YE007203	83,097	16,262
Social Services Research and Demonstration		93.647	0G90YE008202	4,572	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '08RAI081154Z	17,126	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '08RCA108951Z	5,501	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '1 R01 EY018380-01A2	30,716	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '1 R01 MH08352301	3,931	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '1 R03 MH083193-01A1	8,549	-
ARRA NIH Challenge 2009 Recovery Act		93.701	ARRA '1 R21 AI081101-01	25,428	-
State Medicaid Fraud Controls	Lancaster County	93.775	EO 073642	13,868	-
Basic/Core Area Health Education		93.824	5 U76 HP00592C0	862,984	862,984
Heart and Vascular Disease	University of Michigan	93.837		189	-
Heart and Vascular Disease		93.837	1 K08 HL079967-04	141,250	-
Heart and Vascular Disease		93.837	1 R01 HL090657-01A2	33,813	-
Heart and Vascular Disease		93.837	1 R01 HL093028-01A1	17,334	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Heart and Vascular Disease		93.837	2 P01 HL062222-09	2,861	-
Heart and Vascular Disease		93.837	2 P01 HL062222-10	2,055,526	-
Heart and Vascular Disease		93.837	2 R01 HL062400-07	301,606	-
Heart and Vascular Disease		93.837	3 R01 HL085061-02S1	46,151	-
Heart and Vascular Disease	University of Michigan	93.837	3001089474	39,148	-
Heart and Vascular Disease		93.837	5 R01 HL066446-08	314,078	-
Heart and Vascular Disease		93.837	5 R01 HL079587-04	390,786	-
Heart and Vascular Disease		93.837	5 R01 HL085061-02	446,555	-
Heart and Vascular Disease	Medical College of Georgia	93.837	5 R01 HL090948-03	25,359	-
Heart and Vascular Disease	Medical College of Georgia	93.837	7 R01 HL090948-02	29,684	-
Heart and Vascular Disease	University of Michigan	93.837	HL087226-02	35,476	-
Heart and Vascular Disease	University of Michigan	93.837	3000825588	39,906	-
Heart and Vascular Disease	University of Michigan	93.837	3000825601	5,040	-
Lung Diseases Research		93.838	1 R01 AA017663-01A2	207,368	-
Lung Diseases Research		93.838	2 R56 HL048282-10A2	188,365	-
Lung Diseases Research		93.838	4 R00 HL088550-02	88,135	-
Lung Diseases Research		93.838	5 K01 HL0864684-03	130,630	-
Blood Diseases and Resources	Imarx Therapeutics, Inc.	93.839		13,926	-
Blood Diseases and Resources		93.839	08RHL078944A	1,510,356	781,211
Blood Diseases and Resources		93.839	08RHL087216A	123,073	32,694
Blood Diseases and Resources		93.839	5 U01 HL069233 07	7,953	-
Blood Diseases and Resources		93.839	5 U01 HL069233 08	119,205	-
Arthritis Musculoskeletal and Skin Disease Research		93.846	5 K23 AR050004-05	105,392	-
Arthritis Musculoskeletal and Skin Disease Research		93.846	5 R01 AR044552-13	328,432	2,639
Arthritis Musculoskeletal and Skin Disease Research	Univ. of Colorado Health Science Center	93.846	5 R01 AR051394-04	35,329	-
Arthritis Musculoskeletal and Skin Disease Research		93.846	5 R01 AR053325-02	237,512	-
Arthritis Musculoskeletal and Skin Disease Research		93.846	5 R03 AR054530-04	105,331	-
Arthritis Musculoskeletal and Skin Disease Research		93.846	5 R03 AR054539-02	47,085	-
Arthritis Musculoskeletal and Skin Disease Research	North American Rheumatoid Arthritis Cons	93.846	NARAC 2	3,932	-
Diabetes Endocrinology Research		93.847	08RDK069629A	161,416	-
Diabetes Endocrinology Research		93.847	08RDK071076B	102,969	-
Diabetes Endocrinology Research		93.847	08RDK077816A	14,493	-
Diabetes Endocrinology Research		93.847	1 R01 DK082956-01	31,872	-
Diabetes Endocrinology Research		93.847	5 R01 DK052809-12	242,172	-
Diabetes Endocrinology Research		93.847	5 R01 DK071014-03	239,517	-
Diabetes Endocrinology Research		93.847	5 R01 DK071152-02S1	29,933	-
Diabetes Endocrinology Research		93.847	5 R01 DK071152-03	270,162	-
Diabetes Endocrinology Research		93.847	R01 DK069187-03	77,671	-
Digestive Diseases and Nutrition	Univ. of Southwest Texas Medical Center	93.848		16,711	-
Digestive Diseases and Nutrition		93.848	08RDK063945B	196,088	40,788
Digestive Diseases and Nutrition		93.848	08RDK079209A	228,254	-
Digestive Diseases and Nutrition	University of Pittsburg	93.848	1 R21 DK081059-01	8,032	-
Digestive Diseases and Nutrition	Univ. of Southwest Texas Medical Center	93.848	2 U01 DK58369-08	5,452	-
Digestive Diseases and Nutrition	Mayo Clinic	93.848	5 R01 DK056924-07	43,306	-
Digestive Diseases and Nutrition	Cornell University	93.848	510578218 074136	74,991	-
Kidney Diseases Urology and Hematology		93.849	1 R01 DK069919-02	495,524	-
Kidney Diseases Urology and Hematology		93.849	5 R01 DK073070-04	310,446	-
Clinical Research Related	Imarx Therapeutics, Inc.	93.853		18,143	10,550
Clinical Research Related	Texas Technology University	93.853	06AP050094NNL	19,398	-
Clinical Research Related		93.853	08RNS035615D	100,201	10,612
Clinical Research Related		93.853	1 R01 NS051334-03	210,148	121,591
Clinical Research Related		93.853	1 R01 NS057748-01A2	226,250	-
Clinical Research Related		93.853	1 R01 NS063878-01A2	59,701	-
Clinical Research Related		93.853	1 R21 NS060642-02	183,136	-
Clinical Research Related		93.853	1 R21 NS063879-01A1	141,734	-
Clinical Research Related		93.853	2 P01 NS043985-06A1	889,376	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Clinical Research Related		93.853	5 P01 NS043985-07	332,341	-
Clinical Research Related	St. Luke's Roosevelt Hospital	93.853	5 P01NS31492-15	57,667	-
Clinical Research Related		93.853	5 R01 NS034239-15	251,815	-
Clinical Research Related		93.853	5 R01 NS036126-13	396,432	-
Clinical Research Related		93.853	5 R01 NS041858-09	183,949	-
Clinical Research Related		93.853	5 R01 NS041862-09	377,701	-
Clinical Research Related		93.853	5 R01 NS049817-03	20,378	-
Clinical Research Related		93.853	5 R01 NS050660-04	117,488	-
Clinical Research Related		93.853	5 R01 NS053487-05	381,756	-
Clinical Research Related		93.853	5 R01 NS055385-07	356,304	-
Clinical Research Related		93.853	5 R01 NS061642-02	446,922	-
Clinical Research Related		93.853	5 R01 NS36229-09	108,016	-
Clinical Research Related		93.853	5 U01 NS058056-03	512,397	-
Clinical Research Related		93.853	7 R01 NS040730-10	85,409	-
Clinical Research Related	Nuvox Pharma, LLC	93.853	7 R41 NS057860-02	125,323	4,974
Clinical Research Related	Yale University	93.853	A06760 (M-08-207)	19,873	-
Clinical Research Related	Yale University	93.853	A07223 (M05A00388)	45,654	-
Clinical Research Related	Columbia University	93.853	P01 NS11766-31	1,334	-
Allergy Immunology and Transplantation Research		93.855	08FAI067373A	205,524	126,830
Allergy Immunology and Transplantation Research		93.855	08KAI068151A	159,949	-
Allergy Immunology and Transplantation Research		93.855	08KAI076609A	122,571	-
Allergy Immunology and Transplantation Research		93.855	08RAI069146B	270,263	-
Allergy Immunology and Transplantation Research		93.855	08RAI069176A	179,862	-
Allergy Immunology and Transplantation Research		93.855	08RAI073510A	54,024	-
Allergy Immunology and Transplantation Research		93.855	08TAI060547A	278,200	-
Allergy Immunology and Transplantation Research		93.855	1 R01 AI073780 01A1	143,757	-
Allergy Immunology and Transplantation Research		93.855	1 R13 AI080038-01	15,000	-
Allergy Immunology and Transplantation Research		93.855	1 R21 AI076783-01A1	168,997	78,810
Allergy Immunology and Transplantation Research	University of Iowa	93.855	1000606529	50,528	-
Allergy Immunology and Transplantation Research	University of Minnesota	93.855	1P01AI074340	123,450	-
Allergy Immunology and Transplantation Research	Dana Farber Cancer Institute	93.855	2 AI048240-06A1	291,939	-
Allergy Immunology and Transplantation Research	University of Minnesota	93.855	3 U01 AI27661	55,318	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI038901-13	467,976	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI049472-04	296	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI054551-05	97,778	-
Allergy Immunology and Transplantation Research		93.855	5 R01 AI06789-04	342,825	-
Allergy Immunology and Transplantation Research	University of Colorado Denver	93.855	5 U01 069450-03	10,519	-
Allergy Immunology and Transplantation Research		93.855	7 R01 AI064325-04	281,789	-
Allergy Immunology and Transplantation Research	Feinstein Institute for Medical Research	93.855	7 U19 AI056362-06	14,776	-
Allergy Immunology and Transplantation Research	Social and Scientific Systems Inc.	93.855	BRS-ACURE-06-00165-T	332,241	-
Microbiology and Infectious Diseases	University of Massachusetts Worster	93.856	5P30AI042845-11	39,135	-
Microbiology and Infectious Diseases	Dynport Vaccine	93.856	S1008267	58,172	-
Pharmacological Sciences		93.859	08RGM032441F	308,714	-
Pharmacological Sciences		93.859	08RGM044931D	186,421	-
Pharmacological Sciences		93.859	08RGM059346B	115,121	-
Pharmacological Sciences		93.859	08RGM061068C	279,350	137,524
Pharmacological Sciences		93.859	08RGM061603B	213,444	-
Pharmacological Sciences		93.859	08RGM062915B	197,697	-
Pharmacological Sciences		93.859	08RGM065204B	384,867	-
Pharmacological Sciences		93.859	08RGM076585A	12,321	-
Pharmacological Sciences		93.859	08RGM077289A	226,835	-
Pharmacological Sciences		93.859	08RGM079393A	98,613	-
Pharmacological Sciences	NIH Redox Texas A & M Agriculture	93.859	08RGM079393A	33,955	30,976
Pharmacological Sciences	University of California	93.859	3948sc P50GM073210A4	44,737	-
Pharmacological Sciences		93.859	5 R01 GM051188-17	200,871	-
Pharmacological Sciences		93.859	5 R01 GM057428 09	149,496	37,111

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Pharmacological Sciences		93.859	5 R01 GM061961-08	29,953	-
Pharmacological Sciences		93.859	5 R01 GM062235-08	49,570	-
Pharmacological Sciences		93.859	5 R01 GM072631-04	252,219	-
Pharmacological Sciences		93.859	5 R01 GM074876-04	306,855	-
Pharmacological Sciences		93.859	5 R01 GM076237-04	221,890	-
Pharmacological Sciences		93.859	5 R01 GM080458-02	219,292	-
Pharmacological Sciences		93.859	5 R01 GM082923-02	250,305	-
Pharmacological Sciences		93.859	5 R01GM080751-22	307,659	-
Pharmacological Sciences	University of Missouri	93.859	C00019162-1	98,911	-
Child Health and Human Development	Children's Memorial Hospital Chicago	93.865		2,963	-
Child Health and Human Development		93.865	08KHD047194A	112,723	20,766
Child Health and Human Development		93.865	08R1HD42882A	496	-
Child Health and Human Development		93.865	08RHD042882B	130,609	-
Child Health and Human Development		93.865	08RHD046135A	676,352	33,699
Child Health and Human Development		93.865	08RHD051979A	268,326	-
Child Health and Human Development		93.865	08RHD052541A	58,734	30,116
Child Health and Human Development		93.865	08RHD053359A	14,407	-
Child Health and Human Development		93.865	08RHD058107A	80,166	-
Child Health and Human Development	University of Michigan	93.865	3001028679	14,924	-
Child Health and Human Development	Pennsylvania State University	93.865	3143UNDHHS4144	170,064	-
Child Health and Human Development	Childrens Hospital Seattle	93.865	413920056001 UN	8	-
Child Health and Human Development	University of Colorado Boulder	93.865	5 P50 HD027802-18	75,352	-
Child Health and Human Development	University of Colorado Boulder	93.865	5 P50 HD027802-19	92,435	-
Child Health and Human Development		93.865	5 R01 HD038468-07	305,192	-
Child Health and Human Development	University of Alabama Birmingham	93.865	5 U01 HD040533-08	37,490	-
Child Health and Human Development	Case Western Reserve	93.865	RES501971	16,023	-
Child Health and Human Development	University of Denver	93.865	SC 36070-01-02	1,038	-
Child Health and Human Development	University of Denver	93.865	SC 36070-01-04	63,701	-
Child Health and Human Development	University of Denver	93.865	SC 36070-01-06	87,396	-
Aging Research	Creighton University	93.866		741	-
Aging Research	Duke University	93.866	04SCNIH1071	19,332	-
Aging Research		93.866	08RAG017977C	51,103	23,689
Aging Research		93.866	08RAG021518B	257,591	-
Aging Research		93.866	08RAG029222A	73,366	62,832
Aging Research		93.866	1 R01 AR054496-01A2	16,891	-
Aging Research		93.866	1 R21 AG032600-01A1	71,157	-
Aging Research	Pennsylvania State University	93.866	3539-UNL-DHHS-9239	7,465	-
Aging Research	Creighton University	93.866	5 R01 AG028168-01	10,680	-
Aging Research		93.866	5 R01 AG24912-05	269,557	-
Aging Research	University of Kansas	93.866	FY2008013 AG025906	33,622	-
Aging Research	University of Maryland	93.866	SR00000239	25,097	20,000
Retinal and Choroidal Diseases		93.867	08REY010595E	398,531	-
Retinal and Choroidal Diseases		93.867	08REY017809B	152,130	-
Retinal and Choroidal Diseases		93.867	1 R01 EY017653-01A2	244,144	-
Retinal and Choroidal Diseases		93.867	1 R01 EY018172-01A2	247,901	-
Retinal and Choroidal Diseases	Ocometrics Inc.	93.867	2 R44 EY06902-02	54,977	-
Retinal and Choroidal Diseases	University of Wisconsin Madison	93.867	2268979	4,679	-
Retinal and Choroidal Diseases		93.867	5 R01 EY010542-13	281,378	-
Retinal and Choroidal Diseases		93.867	5 R01 EY013394-06	279,966	-
Retinal and Choroidal Diseases		93.867	5 R01 EY016730-04	309,762	-
Retinal and Choroidal Diseases		93.867	7 R01 EY015765-03	24,246	-
Medical Library Assistance		93.879	08RLM009219A	175,837	-
Speciality Selected Health Projects		93.888	1 D1 ECS10810-01-00	66,500	-
International Fellowships		93.898	08DTW001429B	74,743	-
Rural Health Services Outreach	Chadron Community Hospital	93.912		82,872	-
Rural Health Services Outreach	Rural Comprehensive Care Network	93.912	1 D06RH06881-01-00	24,166	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
State Based Cooperative Agreements	Nebr. Dept. of Health and Human Services	93.919		3,090	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933		46,302	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933		19,617	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933		20,294	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933		4,951	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933		66,347	-
Demonstration Projects for Indian Health	Aberdeen Area Tribal Health Board	93.933	U26IHS300002A	8,851	-
HIV Demonstration/Research Education Project	University of Puerto Rico	93.941	U54 NS43011-07	39,717	-
Substance Abuse Prevention and Treatment	Livewise Coalition	93.959		3,779	-
Substance Abuse Prevention and Treatment	Nebr. Dept of Health and Human Services	93.959	DHHSBH09SYNAR03	22,719	-
Substance Abuse Prevention and Treatment	Nebr. Dept of Health and Human Services	93.959	DHHSBHPPCSANEEDS-01	42,575	-
Senior International Fellows		93.989	08DTW001429B	372,003	-
Senior International Fellows		93.989	08DTW001429B	31,436	-
Senior International Fellows		93.989	08RTW006959A	348	-
93 Agency Total				73,430,327	
97 Department of Homeland Security:					
State Domestic Preparedness	Nebraska Military Department	97.004		142,632	-
Homeland Security Grant Program	Nebraska Military Department	97.067	08-SR 31016-01	73,193	-
Homeland Security and Testing		97.077	2007DN077ER0007	936,540	153,261
97 Agency Total				1,152,365	
98 Agency for International Development:					
USAID Foreign Assistance For Programs Overseas	Calvin College	98.001		27,384	-
USAID Foreign Assistance For Programs Overseas		98.001	688A00070004300	487,052	87,647
USAID Foreign Assistance For Programs Overseas		98.001	EPPA00060001600	2,321,452	1,419,328
USAID Foreign Assistance For Programs Overseas	National Academy of Sciences	98.001	PGA-P280421	50,440	-
98 Agency Total				2,886,328	
Total Research and Development Cluster				\$ 147,332,362	
Student Aid Cluster:					
84 Department of Education:					
Supplemental Education Opportunity Grants		84.007	P007A072455	\$ 341	\$ -
Supplemental Education Opportunity Grants		84.007	P007A07248	129,805	-
Supplemental Education Opportunity Grants		84.007	P007A082455	146,197	-
Supplemental Education Opportunity Grants		84.007	P007A0824790	524,947	-
Supplemental Education Opportunity Grants		84.007	P007A0824800	296,891	-
Work-Study Program		84.033	P033A072455	38,938	-
Work-Study Program		84.033	P033A072478	43,045	-
Work-Study Program		84.033	P033A0724790	75,831	-
Work-Study Program		84.033	P033A0724800	26,269	-
Work-Study Program		84.033	P033A082455	278,799	-
Work-Study Program		84.033	P033A082478	43,054	-
Work-Study Program		84.033	P033A0824790	900,881	-
Work-Study Program		84.033	P033A0924800	489,843	-
Pell Grant Program		84.063		16,755	-
Pell Grant Program		84.063		750	-
Pell Grant Program		84.063	P063P 20072869	629,739	-
Pell Grant Program		84.063	P063P0702650	38,796	-
Pell Grant Program		84.063	P063P071779	11,162	-
Pell Grant Program		84.063	P063P0717810	981	-
Pell Grant Program		84.063	P063P0802650	10,088,359	-
Pell Grant Program		84.063	P063P081779	4,665,671	-
Pell Grant Program		84.063	P063P0817810	7,851,758	-
Pell Grant Program		84.063	P063P0917790	213,591	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Ford Direct Loan Program		84.268	UNL2009LOAN0	99,012,948	-
Academic Competiveness Grants		84.375	P375A081779	299,256	-
Academic Competiveness Grants		84.375	P375A0817810	337,856	-
SMART Grants		84.376	P376S0802650	210,869	-
SMART Grants		84.376	P376S081779	73,294	-
SMART Grants		84.376	P376S0817810	193,728	-
Teaching Grants		84.379	P379T0902650	8,000	-
Teaching Grants		84.379	P379T0917810	47,500	-
84 Agency Total				<u>126,695,854</u>	
93 Department of Health and Human Services:					
Nurse Faculty Loan Program		93.264	NFLP800115-03	<u>27,424</u>	-
Total Student Aid Cluster				<u>\$ 126,723,278</u>	
Other:					
Trio Cluster:					
Trio Student Support Services		84.042	P042A050355	\$ 515,751	\$ -
Trio Student Support Services		84.042	P042A0510890	307,765	-
Trio Student Support Services		84.042	P042A060480-07	45,908	-
Trio Student Support Services		84.042	P042A060480-08	<u>245,221</u>	-
Total CFDA 84.042				<u>1,114,645</u>	
Education Talent Research		84.044	P044A0604790	<u>425,438</u>	-
Upward Bound		84.047	P047A0701320	238,832	-
Upward Bound		84.047	P047A0708920	275,161	-
Upward Bound		84.047	P047M070021	<u>250,870</u>	-
Total CFDA 84.047				<u>764,863</u>	
WNPG Program		84.217	P217A0700100	<u>224,091</u>	-
Total Trio Cluster				<u>2,529,037</u>	
10 Department of Agriculture:					
Department of Agriculture	Nebraska Department of Agriculture	10	1813005	<u>4,999</u>	-
Animal and Plant Inspection		10.025	07-8100-1236-CA	13,678	-
Animal and Plant Inspection	Nebraska Depart. of Agriculture	10.025	18-01-205	714	-
Animal and Plant Inspection	Nebraska Department of Agriculture	10.025	1806130	<u>521</u>	-
Total CFDA 10.025				<u>14,913</u>	
Speciality Crop Block Grant	Nebraska Depart. of Agriculture	10.169	1813056	<u>18,847</u>	-
Coop. Station Research Ext & Education	South Dakota State University	10.200	3TC075	148	-
Coop. Station Research Ext & Education	South Dakota State University	10.200	3TF068	43,079	-
Coop. Station Research Ext & Education	Michigan State University	10.200	614054L	<u>435</u>	-
Total CFDA 10.200				<u>43,662</u>	
Competitive Research Grants		10.206	2007-55112-17856	81,676	8,386
Competitive Research Grants		10.206	2008-35401-04508	55,868	-
Competitive Research Grants	University of Georgia	10.206	RC2935023843668	<u>36,323</u>	-
Total CFDA 10.206				<u>173,867</u>	
Low Input Farming Systems	Iowa State University	10.215	4103041	<u>8,113</u>	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
CSREES Extension and Education Program		10.216	2009-35400-05076	8,258	-
Higher Education Challenge Program		10.217	2006-38411-17044	53,203	-
Higher Education Challenge Program		10.217	2006-38411-17077	37,673	-
Higher Education Challenge Program	Oklahoma State University	10.217	AA-5-21288-UNL	19,026	-
Higher Education Challenge Program	Kansas State University	10.217	S06027	7,708	-
Higher Education Challenge Program		10.217	20073841118114	56,109	893
Total CFDA 10.217				173,719	
Higher Education Multiculture Scholars		10.220	2006-38413-16603	18,000	-
Integrated Programs		10.303	2004-51110-01889	187,494	6,116
Integrated Programs		10.303	2004-51110-03010	124,684	51,035
Integrated Programs		10.303	2005-51130-03315	97,152	39,959
Integrated Programs		10.303	2008-51110-04331	6,341	-
Integrated Programs		10.303	2008-51110-19237	108,474	50,266
Integrated Programs	Iowa State University	10.303	4162805A	16,437	-
Integrated Programs	Iowa State University	10.303	416-30-17	108,766	-
Integrated Programs	Iowa State University	10.303	417-30-32	87	-
Integrated Programs	Michigan State University	10.303	61-4256II	6,223	-
Integrated Programs	Colorado State University	10.303	G14474	83,328	-
Integrated Programs	University of Illinois	10.303	20070496702	29,582	-
Total CFDA 10.303				768,568	
Homeland Security Agricultural	Kansas State University	10.304	S08016	29,279	-
National Science and Education Grant		10.305	2008-51160-04361	29,530	-
USDA Cooperative Extension Service		10.500		7,043	-
USDA Cooperative Extension Service		10.500		11,212	-
USDA Cooperative Extension Service	Kansas State University	10.500		34,405	-
USDA Cooperative Extension Service	Mississippi State University	10.500	018000-340278-12	5,824	-
USDA Cooperative Extension Service	Auburn University	10.500	08HHP3746480019	4,280	-
USDA Cooperative Extension Service		10.500	2004-47001-01866	165,128	127,321
USDA Cooperative Extension Service	National 4-H Council	10.500	2005-45201-03332	24,671	-
USDA Cooperative Extension Service	CSREES 2005 SARE PDP Funds	10.500	2005-47001-03288	240,597	200,627
USDA Cooperative Extension Service	Nebraska Indian Commission	10.500	2006-02492	13,778	-
USDA Cooperative Extension Service		10.500	2006-41590-03461	241,410	182,847
USDA Cooperative Extension Service		10.500	2006-41595-03639	116,675	63,257
USDA Cooperative Extension Service		10.500	2006-48540-03372	3,901	-
USDA Cooperative Extension Service	North Carolina State University	10.500	2007-0376-27	10,068	-
USDA Cooperative Extension Service		10.500	2007-41595-03903	1,427,775	1,210,500
USDA Cooperative Extension Service		10.500	2007-49200-03889	478,561	256,370
USDA Cooperative Extension Service		10.500	2009-41520-05388	8,549	-
USDA Cooperative Extension Service		10.500	41100-02700	1,076,129	-
USDA Cooperative Extension Service		10.500	41200-02700	8,596	-
USDA Cooperative Extension Service		10.500	41300-02700	89,449	-
USDA Cooperative Extension Service		10.500	41510-02700	644,732	-
USDA Cooperative Extension Service		10.500	41531-02700	124,505	-
USDA Cooperative Extension Service		10.500	46000-02700	46,067	-
USDA Cooperative Extension Service		10.500	48024-02700	35,585	-
USDA Cooperative Extension Service	National Association of State Extension	10.500	4-98-2-23	2,105,312	1,454,050
USDA Cooperative Extension Service		10.500	FORMULA FUNDS	3,896,465	-
USDA Cooperative Extension Service	University of Minnesota	10.500	H408906004	110	-
USDA Cooperative Extension Service	University of Minnesota	10.500	Q4299055401	14,885	-
USDA Cooperative Extension Service	Kansas State University	10.500	S08041	76,841	-
USDA Cooperative Extension Service	Kansas State University	10.500	S08130	5,627	-
USDA Cooperative Extension Service	University of Minnesota	10.500	S4089052601	7,237	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	
				Year Expenditures	Sub-Award Expenditures
USDA Cooperative Extension Service	Texas A&M University	10.500	622189	20,000	20,000
USDA Cooperative Extension Service	North Carolina State University	10.500	2008059018	28,193	-
USDA Cooperative Extension Service	Mississippi State University	10.500	1800034022609	20,714	15,400
USDA Cooperative Extension Service		10.500	20044920003125	791,950	453,753
Total CFDA 10.500				11,786,274	
Supplemental Food Program	Douglas County Health Department	10.557		20,217	-
Supplemental Food Program	Douglas County Health Department	10.557		162,577	-
Total CFDA 10.557				182,794	
Child and Adult Care Food Program	Nebraska Department of Education	10.558		13,160	-
Child and Adult Care Food Program	Nebraska Department of Education	10.558		18,634	-
Total CFDA 10.558				31,794	
Summer Food Program	Nebraska Department of Education	10.559	402042	5,210	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		11,488	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		9,022	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		12,156	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		12,755	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		11,611	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		4,460	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		16,867	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		46,691	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		9,392	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		10,003	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		37,566	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		11,436	-
Child Nutrition State Grants	Nebraska Department of Education	10.560		665	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		6,216	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		66,488	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		9,321	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		6,571	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		15,453	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		10,724	-
Child Nutrition State Grants	Nebr. Dept of Health and Human Services	10.560		11,007	-
Total CFDA 10.560				319,892	
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		36,366	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		30,364	30,364
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		26,477	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		141,162	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		36,078	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		35,123	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		34,129	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		25,373	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		26,816	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		28,763	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		17,802	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		121,524	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		136,174	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		43,495	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		34,439	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		27,416	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		29,604	-
State Administered Matching Grants	Nebr. Dept of Health and Human Services	10.561		33,296	-
Total CFDA 10.561				864,401	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Cooperative Forestry Assistance		10.664	05-DG-11020000-037	2,346	-
Cooperative Forestry Assistance	FS Cooperative Forestry Programs	10.664	GR288001846	1,943,386	263,123
Total CFDA 10.664				<u>1,945,732</u>	
Rural Development Forestries		10.672	07-DG-11020000-044	181,737	-
Urban and Community Forestry Program		10.675	06-DG-11020000-058	6,590	-
Forestry Legacy Program		10.676	06-DG-11020000-018	4,097	-
Forest Land Enhancement Program		10.677	06-DG-11020000-039	446	-
Rural Cooperative Development Grants		10.771		99,267	-
Rural Cooperative Development Grants		10.771	32-055-47049123	113,557	7,500
Total CFDA 10.771				<u>212,824</u>	
Rural Business Opportunity	Nebraska Rural Living	10.773		674	-
Environmental Quality Incentive Program	Washington State University	10.912	104344G001884	722	-
Environmental Quality Incentive Program		10.912	65-6526-5-196	26,064	-
Environmental Quality Incentive Program		10.912	65-6526-6-354	13,665	-
Environmental Quality Incentive Program		10.912	683A756154	82,076	18,454
Environmental Quality Incentive Program	Nebraska Cattlemen	10.912	42116	38,142	-
Total CFDA 10.912				<u>160,669</u>	
NCRS Conservation Security		10.921	6865267455	160,626	-
International Technical Agriculture		10.960	58-3148-8-032	8,289	-
International Training		10.962	58-3148-6-010	6	-
International Training		10.962	58-3148-6-053	27,968	-
International Training		10.962	58-3148-8-195	16,611	-
International Training		10.962	5831487208	24,518	-
Total CFDA 10.962				<u>69,103</u>	
10 Agency Total				17,232,907	
11 Department of Commerce:					
Intergovernmental Climate		11.428	EA133E07CN0086	416,961	-
Manufacturing Extension Partnership	Nebraska Department Economic Development	11.611	09-01-003	250,000	-
Manufacturing Extension Partnership		11.611	MT7146	122,827	107,355
Manufacturing Extension Partnership	Nebr. Dept. of Economic Development	11.611	901002	144,702	-
Total CFDA 11.611				<u>517,529</u>	
11 Agency Total				934,490	
12 Department of Defense:					
Department of Defense	Gallup, Inc	12		27,640	-
Department of Defense		12		23,717	-
Department of Defense	Gallup, Inc	12		21,200	-
Army Medical Research		12		164,383	-
Department of Defense	OT Training Solution	12	08-0001	1,019,080	-
Department of Defense	Courage Services LLC	12	2006-08	72,934	-
Department of Defense	Georgia Institute of Technology	12	D5847-S6	162,297	-
Department of Defense		12	PAK-ORGUN-8004-21907	98,541	-
Department of Defense		12	20080603093114	96,030	-
Army Medical Research		12	W81K04-06-D-0020	133,319	-
				<u>1,819,141</u>	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Procurement Technical Assistance		12.002	SP4800-04-2-0392	155,465	-
Procurement Technical Assistance		12.002	SP4800-09-2-0867	251,468	-
Total CFDA 12.002				406,933	
Mathematical Sciences Research		12.901	H98230-08-1-0003	6,994	-
Mathematical Sciences Research		12.901	H98230-08-1-0116	12,513	-
Total CFDA 12.901				19,507	
12 Agency Total				2,245,581	
14 Department of Housing and Urban Development:					
Housing and Urban Development	City of Omaha	14		185	-
Housing and Urban Development	City of Omaha	14		7,512	-
				7,697	
Community Development State Program	City of Lincoln	14.228	EO 080529 07120089	5,380	-
Supportive Housing Program	Goldenrod Hills	14.235		157	-
Supportive Housing Program	Goldenrod Hills	14.235		3,484	-
Total CFDA 14.235				3,641	
Housing Opportunities	Nebr. Dept of Health and Human Services	14.241	NE-H070018 HOPWA	2,250	-
Community Outreach Partnership		14.511	COPCNE05704	29,375	-
Lead Outreach Grants		14.904	NEL0R0029-06	80,170	52,871
14 Agency Total				128,513	
15 Department of Interior:					
National Fire Plan	USFWS Rural Fire Assistance Program	15.228	601818J426	7,000	7,000
Small Reclamation Projects		15.503	05FG01990	18,694	-
Water Conservation		15.530	07FG602255	33,153	-
Geological Survey		15.808	06FC602180	38,478	-
15 Agency Total				97,325	
16 Department of Justice:					
Juvenile Justice Special Emphasis	City of Omaha	16.541	2006-JL-FX-K073	55,022	-
Justice Research and Development		16.560	2006CKWX0549	52,411	-
Domestic Anti-Terrorism	City of Omaha	16.565		5,376	-
Domestic Anti-Terrorism	City of Omaha	16.565		8,326	-
Domestic Anti-Terrorism	City of Omaha	16.565	2007-WS-Q7-0043	14,000	-
Total CFDA 16.565				27,702	
Drug Court Discretionary Fund Program	Sarpy County	16.585		14,352	-
Justice Weed Control	City of Omaha	16.595		5,000	-
Justice Weed Control	City of Omaha	16.595		5,000	-
Total CFDA 16.595				10,000	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Public Safety and Community	Lincoln Police Department	16.710		13,504	-
Public Safety and Community	Lincoln Police Department	16.710	2007-WE-AX-0057	2,878	-
Total CFDA 16.710				<u>16,382</u>	
16 Agency Total				175,869	
17 Department of Labor:					
WIA Youth Activities	Nebraska Department of Labor	17.259		<u>3,713</u>	-
Mine Health and Safety		17.600	MS-17020-08-55-R-31	25,273	-
Mine Health and Safety		17.600	MS-18685-09-55-R-31	<u>35,963</u>	-
Total CFDA 17.600				<u>61,236</u>	
17 Agency Total				64,949	
19 Department of State:					
Department of State	Fulbright Gateway	19		746	-
Department of State	Fulbright Gateway	19		19,665	-
Department of State	Fulbright Gateway	19		10,612	-
Department of State	Fulbright Gateway	19		23,365	-
Department of State	Fulbright Gateway	19		12,414	-
Department of State		19	S-ECAAEE-08-GR-201	510,262	-
Department of State		19	S-ECAAS-05-GR-209	<u>69,624</u>	-
				646,688	
Educational Exchange	International Research and Exchange	19.408	FY08-TEA-UNL-03	141,433	-
Educational Exchange	International Research and Exchange	19.408	FY09-TEA-UNL-04	2,437	-
Educational Exchange		19.408	S-ECAAS-06-GR-157	<u>172,428</u>	-
Total CFDA 19.408				<u>316,298</u>	
19 Agency Total				962,986	
20 Department of Transportation:					
Department of Transportation	NDOR Community Enhancement Program	20	STPB-STWD 72	<u>394,396</u>	343,269
Highway Research & Development Program	Nebraska Department of Education	20.200	94-8000 TRANSED-09	<u>70,650</u>	-
Highway Planning and Construction	Nebraska Department of Roads	20.205		27,169	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	CJ0601	1,911	-
Highway Planning and Construction		20.205	DTRT07-G-0007	45,227	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	HSIP (618) 00747R	143,330	-
Highway Planning and Construction	Nebraska Department of Roads	20.205	LTAP73122	<u>444,494</u>	-
Total CFDA 20.205				662,131	
Safety Data Improvement Program	Nebr. Dept of Health and Human Services	20.234	35712-04	<u>22,455</u>	-
State and Community Highway Safety	Nebraska Department of Motor Vehicles	20.600		4,500	-
State and Community Highway Safety	Nebraska Department of Motor Vehicles	20.600	40031	<u>89,919</u>	-
Total CFDA 20.600				94,419	
Alcohol Traffic Safety	Nebraska Department of Motor Vehicles	20.601	40062	103,581	-
Alcohol Traffic Safety	Nebraska Highway Safety Commission	20.601	46919	<u>1,629</u>	-
Total CFDA 20.601				105,210	
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	38309-04	7,423	-
State Traffic Safety Information	Nebr. Dept of Health and Human Services	20.610	31100	<u>7,185</u>	-
Total CFDA 20.610				14,608	
Increase Motorcycle Safety	Nebraska Department of Motor Vehicles	20.612	558489	<u>1,496</u>	-
20 Agency Total				1,365,365	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
43 National Aeronautics and Space Administration:					
National Aeronautics and Space Admin.		43	2005-081-03-SC15	7,500	-
National Aeronautics and Space Admin.		43	2005-081-04-SC10	3,500	-
National Aeronautics and Space Admin.		43	2005-081-04-SC15	5,786	-
National Aeronautics and Space Admin.		43	2005-081-04-SC3	2,785	-
National Aeronautics and Space Admin.		43	2005-081-04-SC32	23,161	-
National Aeronautics and Space Admin.		43	2005-081-04-SC5	3,000	-
National Aeronautics and Space Admin.		43	NNG05GJ03H00	451,083	179,138
National Aeronautics and Space Admin.		43	NNG05GP72G	35,551	-
				<u>532,366</u>	
Aerospace Education Services		43.001	NNX08AP17G	<u>345,194</u>	-
43 Agency Total				877,560	
45 National Endowment Arts and Humanities:					
Promotion of the Arts		45.024	851008196	20,724	-
Promotion of the Arts		45.024	852007036	13,322	-
Total CFDA 45.024				<u>34,046</u>	
Challenge Grant		45.130	CA50114	<u>500,000</u>	-
Office of Preservation		45.149	PJ-50026-07	<u>146,209</u>	-
Institute of Museum Services		45.301	MA-01-06-0079-06	<u>12,430</u>	-
National Leadership Grants	Michigan State University	45.312		<u>2,603</u>	-
45 Agency Total				695,288	
47 National Science Foundation:					
Engineering		47.041	548501	2,652	-
Engineering		47.041	729687	857	-
Total CFDA 47.041				<u>3,509</u>	
Geosciences		47.050	OISE-0522728	225	-
Geosciences	Institute for Global Environmental Strategies	47.050	71030	19,522	-
Geosciences		47.050	507631	15,986	-
Total CFDA 47.050				<u>35,733</u>	
Biological Sciences	University of Kansas	47.074	FY2007-019	3,493	-
Biological Sciences		47.074	IOS-0827158	14,882	-
Biological Sciences		47.074	535316	36,959	-
Biological Sciences		47.074	716899	57,178	8,000
Biological Sciences		47.074	717214	127,191	-
Biological Sciences		47.074	907861	5,000	-
Total CFDA 47.074				<u>244,703</u>	
Social and Behavioral Sciences		47.075	620101	<u>29,717</u>	-
Education and Human Resources		47.076	DUE-0313691	212,485	-
Education and Human Resources		47.076	DUE-0737407	71,661	-
Education and Human Resources		47.076	DUE-336462	206,117	41,188
Education and Human Resources		47.076	16210	4,063	-
Education and Human Resources		47.076	338482	166,933	-
Education and Human Resources		47.076	422507	96,876	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	
				Year Expenditures	Sub-Award Expenditures
Education and Human Resources		47.076	548501	120,111	-
Education and Human Resources		47.076	622274	126,524	115,024
Education and Human Resources		47.076	624591	239,639	-
Education and Human Resources		47.076	632175	476,432	-
Education and Human Resources		47.076	737376	59,911	-
Total CFDA 47.076				<u>1,780,752</u>	-
47 Agency Total				2,094,414	
59 Small Business Administration:					
Small Business Development Centers		59.037	8-603001-Z-0028-28	319,086	186,958
Small Business Development Centers		59.037	9-603001-Z-0028-29	225,203	23,005
Small Business Development Centers		59.037	SBAHQ-09-B-0003	45,263	-
59 Agency Total				<u>589,552</u>	
66 Environmental Protection Agency:					
Non-point Source Implementation	Prairie Land and Shell Creek Recreation	66.460		43,188	-
Non-point Source Implementation	Lower Platte Natural Resources District	66.460		14,936	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0587	79,545	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	56-0589	61,977	-
Non-point Source Implementation	Nebraska Dept. of Environmental Quality	66.460	560623	34,733	-
Total CFDA 66.460				<u>234,379</u>	-
Lead Based Paint	Nebraska Department of Agriculture	66.707	1806003	6,600	-
Pollution Prevention Program	Nebraska Dept. of Environmental Quality	66.708	NP987607010	22,942	-
Pesticide Environmental Stewardship		66.714	PE987947010	27,844	-
Surveys Training Demonstrations		66.716	X8-98780801-0	19,936	-
Source Reduction Assistance		66.717	X9-83375501-0	113,402	29,195
Superfund State Policy	Douglas County Health Department	66.802		17,460	-
66 Agency Total				<u>442,563</u>	
84 Department of Education:					
Department of Education	Nebr. Coordinating Comm. Postsec Educ	84		87,386	-
Department of Education	Akron University	84		15,264	-
Department of Education	Akron University	84		5,851	-
Department of Education	Nebr. Coordinating Comm. Higher Edu	84		1,335	-
				<u>109,836</u>	
Higher Education Veterans	Fermi National Laboratory	84.064	582685	1,143	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B18-08	76,321	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B18-09	221,047	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B5-08	24	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B5-09	98,729	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B8-08	18,693	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1B9-09	59,860	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-1D2-09	15,603	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-6B4-08	17,162	-
Education Special Education State	Nebraska Department of Education	84.027	94-2810-248-6B6-09	110,124	-
Total CFDA 84.027				<u>617,563</u>	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Perkins Loan Funds		84.037	P037Y0724800	103,298	-
State Student Incentive Program	Nebr. Coordinating Comm. Postsec Educ	84.069		35,218	-
Leveraging Educational Assistance	Nebr. Coord. Commission Postsecondary Education	84.069		61,503	-
Total CFDA 84.069				96,721	
Training for Special Programs	Nebraska Children and Family	84.103		31	-
Improvement of Postsecondary Education		84.116	P116J0700280	39,030	-
Improvement of Postsecondary Education		84.116	P116M0600150	66,748	-
Improvement of Postsecondary Education		84.116	P116U0800010	67,305	-
Total CFDA 84.116				173,083	
Business and International Education		84.153	P153A070027	56,718	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C1-08	45,730	19,155
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-2810-248-1C2-09	120,798	31,085
Infants/Toddlers with Disabilities	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C3-08	3,971	-
Infants/Toddlers with Disabilities	Nebr. Dept. of Health and Human Services	84.181	94-2810-248-1C4-09	18,193	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	9460012481C109	33,115	-
Infants/Toddlers with Disabilities	Nebraska Department of Education	84.181	94-6001-248-1C7-08	11,412	-
Total CFDA 84.181				233,219	
Safe and Drug Free Schools	Lincoln Public School System	84.184		17,388	-
Bilingual Education		84.195	T195N0200460	220,769	115,272
Graduate Assistance in Areas of Nat'l Need		84.200	35-1905-3001 EPPLEY	144,267	-
Graduate Assistance in Areas of Nat'l Need		84.200	35-1905-3001-001	27,435	-
Graduate Assistance in Areas of Nat'l Need		84.200	P200A0703440	61,991	-
Graduate Assistance in Areas of Nat'l Need		84.200	P200A070554	123,609	-
Total CFDA 84.200				357,302	
Fund for Improvement of Education	Omaha Public Schools	84.215	U215X050214	5,162	-
Community Learning Center	Columbus Public School	84.287	42801	35,592	-
Indian Special Education Programs		84.299	B299B050062	64,860	-
Internation Education Exchange	National Council on Economic Education	84.304		491	-
Research and Development		84.305	R305B080010	56,557	-
Parental Information Center	Nebraska Child and Family Foundation	84.310	U310A060059	122,813	-
Children with Disabilities	Nebraska Department of Education	84.323	94-2810-248-GSEG1-09	19,303	-
Children with Disabilities	Nebraska Department of Education	84.323	29073	14,385	-
Total CFDA 84.323				33,688	
Personnel Preparation		84.325	H325A0100280	10,876	-
Personnel Preparation		84.325	H325D030050	9,704	-
Personnel Preparation		84.325	H325D040020	55,683	-
Personnel Preparation		84.325	H325D040023	184,455	-
Personnel Preparation		84.325	H325D0600400	3,541	-
Personnel Preparation		84.325	H325H0300480	114,933	-
Personnel Preparation		84.325	H325H040073	153,585	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Personnel Preparation		84.325	H325K0511510	155,517	-
Personnel Preparation		84.325	H325K0604290	173,329	-
Personnel Preparation		84.325	S359B040098	248,578	172,090
Total CFDA 84.325				<u>1,110,201</u>	
Special Education Technical Assistance	Nebraska Department of Education	84.326	49-2810-248-1819-09	<u>7,306</u>	-
Incarcerated Youth Offenders	Nebraska Department of Correctional Services	84.331	34724 O4	<u>49,570</u>	-
Demo Projects Students Disabilities		84.333	P333A0800700	<u>199,894</u>	-
Teacher Quality Enhancement		84.336		8,669	-
Teacher Quality Enhancement		84.336	094 8000 T2ASW2-09	<u>35,891</u>	-
Total CFDA 84.336				<u>44,560</u>	
Transition to Teaching	Nebraska Department of Education	84.350		<u>7,195</u>	-
Arts in Education	Nebraskans for the Arts	84.351		1,432	-
Arts in Education	Nebraskans for the Arts	84.351		<u>24,326</u>	-
Total CFDA 84.351				<u>25,758</u>	
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B060024/S367B060	7,894	-
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B070024	79,000	-
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B070024/S367B070	16,825	-
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B080024	26,470	-
Improving Teacher Quality Grants	Nebr. Coordinating Comm. Postsec Educ	84.367	S367B080024/S367B080	15,735	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	28347	56,128	-
Improving Teacher Quality Grants	Nebraska Department of Education	84.367	29308	<u>23,100</u>	-
Total CFDA 84.367				<u>225,152</u>	
ACG America Competes Grant		84.378	P375A0802650	<u>705,314</u>	-
Teaching Grants		84.379	P379T091779	<u>151,500</u>	-
National Writing Project	National Writing Project	84.928	92NE02	<u>53,093</u>	-
84 Agency Total				<u>4,885,777</u>	
93 Department of Health and Human Services:					
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		1,226	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93		121	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93	0g0401ne1401	2,453,586	-
Department of Health and Human Services	Nebr. Dept. of Health and Human Services	93	28304-04	4,854	-
Department of Health and Human Services	ICF Incorporated	93	29HT0004	14,451	-
Department of Health and Human Services	Nebr. Dept of Health and Human Services	93	DD-OG-09A	7,462	-
Department of Health and Human Services		93	HHSP233200800071M	107	-
Department of Health and Human Services	Father Flanagan's Boys Home	93	MHLC QI	<u>574</u>	-
				<u>2,482,381</u>	
Public Health Emergency Fund	Kansas Department of Health & Environment	93.003		<u>532</u>	-
Compassion Capital Fund	Nebraska Child and Family Foundation	93.009	90IC012901	<u>14,229</u>	-
Laboratory Training Evaluation		93.064	5 U38 HM000010-03	<u>168,490</u>	-
Global Aids	American Society of Clinical Pathologists	93.067	U47/CCU524902	<u>24,120</u>	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Public Health Emergency Preparation	Nebr. Dept of Health and Human Services	93.069		139,529	-
Public Health Emergency Preparation	Nebr. Dept. of Health and Human Services	93.069	BT 617 93008	425,105	-
Public Health Emergency Preparation	Nebr. Dept. of Health and Human Services	93.069	BT 674 93309	<u>737,454</u>	-
Total CFDA 93.069				1,302,088	
Health Disparities in Minority	Aberdeen Area Tribal Health Board	93.100	5 AIAMP07004-02-00	8,921	-
Health Disparities in Minority	Aberdeen Area Tribal Health Board	93.100	AIAMP07004-01-00	<u>4,131</u>	-
Total CFDA 93.100				13,052	
Maternal and Child Health Programs		93.110	1 U45MC07532-01-00	19,376	-
Maternal and Child Health Programs		93.110	5 T73 MC00023-17-001	534,979	-
Maternal and Child Health Programs		93.110	5 U45MC07532-03-00	86,386	-
Maternal and Child Health Programs		93.110	G97MC04442-04-00	446,849	-
Maternal and Child Health Programs		93.110	G97MC04442-05	52,728	-
Maternal and Child Health Programs		93.110	T21MC08053-02-00	30,082	-
Maternal and Child Health Programs	Childrens Mercy Hospital	93.110	#05-0006	31,158	-
Maternal and Child Health Programs	Nebr. Dept of Health and Human Services	93.110	3657326	<u>18,983</u>	-
Total CFDA 93.110				1,220,541	
Acquired Immunodeficiency		93.118	08RWDRP	<u>14,539</u>	-
Health Centers & NHSC Assistance		93.129	HSH230200432011C	<u>130,423</u>	69,750
Primary Care Services	Nebr. Dept of Health and Human Services	93.130	39451	<u>1,463</u>	-
CDC Injury Prevention	Nebr. Dept of Health and Human Services	93.136	31354	<u>12,398</u>	-
Aids Education and Training Centers	University of Colorado Denver	93.145	5 H4AHA00064-07	<u>158,101</u>	-
National Institute of Deafness	Nebr. Dept of Health and Human Services	93.173		<u>1,941</u>	-
Allied Health Program Grants		93.191	5 D40HP02597-05	82,026	-
Allied Health Program Grants		93.191	D40HP02597B0	<u>29,333</u>	-
Total CFDA 93.191				111,359	
Family Planning Services	Nebr. Dept of Health and Human Services	93.217		<u>303,829</u>	-
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56 RH05539-03-00	3,408	-
Develop and Coordinate Rural Health Services	University of North Dakota	93.223	5 U56 RH05539-04-00	<u>15,403</u>	-
Total CFDA 93.223				18,811	
Health Services Research	Nebr. Dept. of Health and Human Services	93.226	U90CCU716975-04	<u>162,363</u>	-
Mental Health Research Grants		93.242	08FMH080533A	<u>2,679</u>	-
Substance Abuse - Mental Health		93.243	0CH9SM57869A	37,638	-
Substance Abuse - Mental Health	University of Nebr. Public Policy Center	93.243	121772-04	5,764	-
Substance Abuse - Mental Health		93.243	5H79SM057869-03	<u>25,370</u>	-
Total CFDA 93.243				68,772	
Alcohol NSRA For Research		93.272	5 F31 AA017045-02	<u>31,043</u>	-
National Institute of Drug Abuse		93.279	08FDA023283A	<u>16,236</u>	-
Mental Health National Research		93.282	08FMH079771A	33,431	-
Mental Health National Research		93.282	08TMH070321A	<u>133,535</u>	-
Total CFDA 93.282				166,966	

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current	Sub-Award
				Year Expenditures	Expenditures
Center for Disease Control	Assoc. of University Centers Disabilities	93.283		289	-
Center for Disease Control	Region III Behavioral Sciences	93.283		2,373	-
Center for Disease Control	Region III Behavioral Sciences	93.283		3,673	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283		13,243	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283		26,246	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283		16,309	-
Center for Disease Control	Region III Behavioral Sciences	93.283		3,492	-
Center for Disease Control	Childrens Mercy Hospital	93.283	06-0012	10,846	-
Center for Disease Control		93.283	1 U14 WC000120-01	12,739	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	37476-04	35,068	-
Center for Disease Control	Nebr. Dept. of Health and Human Services	93.283	37607-04	5,000	-
Center for Disease Control	Assoc. of University Centers Disabilities	93.283	437	7,100	-
Center for Disease Control		93.283	5 U14 WC000120-02	44,279	-
Center for Disease Control	Nebr. Dept of Health and Human Services	93.283	BU#25490080	24,538	-
Center for Disease Control	Association for Teaching and Research	93.283	TS-1352	109,213	20,137
Center for Disease Control	Association for Teaching and Research	93.283	TS-1447	72,949	-
Center for Disease Control	Association for Public Health Laboratory	93.283	U60-CCU303-16	2,820	-
Center for Disease Control	Association for Public Health Laboratory	93.283	U60/CD303019	38,904	-
Total CFDA 93.283				429,081	
Web Based Query Development	Nebr. Dept of Health and Human Services	93.294	44231	22,591	-
Professional Nurse Trainee		93.358	2 A10HP00056-9-00	91,899	-
Nurse Training Improvement		93.359	1 D11 HP08312-01-00	5	-
Nurse Training Improvement		93.359	5 D11HP08312-02-00	464,216	-
Total CFDA 93.359				464,221	
Research Infrastructure		93.389	08RRR024267A	181,648	92,995
Research Infrastructure		93.389	1 G20 RR019555-01	700,000	-
Research Infrastructure		93.389	5 R25 RR022707-04	264,038	45,447
Total CFDA 93.389				1,145,686	
Cancer Research Manpower		93.398	2 T32 CA009476-19A1	240,593	-
Child Support Enforcement	Nebr. Dept of Health and Human Services	93.564		6,283	-
Community Service Block Grant	Nebraska Department of Education	93.570	NYS PF 07:025	177	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NESCID	54,225	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0601NESCIT/08/09	158,946	-
State Court Improvement Program	Nebraska Supreme Court	93.586	G0801NESCIP	139,648	-
Total CFDA 93.586				352,819	
Job Opportunities for Low Income Individuals	Lincoln Action Program	93.593		10,471	-
Child Care Development Grant	Nebr. Dept. of Health and Human Services	93.596		19,753	-
Head Start	Head Start	93.600		1,343	-
Development Disabilities Basic Support	Nebr. Dept. of Health and Human Services	93.630	DD-08-14	20,502	-
Development Disabilities Basic Support	Nebr. Dept. of Health and Human Services	93.630	DD-OG-09C	10,552	-
Total CFDA 93.630				31,054	
Admin on Development Disabilities		93.632	90DD060102	519,498	-
Admin on Development Disabilities		93.632	90DD060103	100	-
Total CFDA 93.632				519,598	
Social Services Research and Demonstration	Iowa State University	93.647	404-24-07	36,218	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Adoption Opportunities		93.652	0G90CO104301	517,454	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		31,644	-
Foster Care	Nebr. Dept of Health and Human Services	93.658		999	-
Total CFDA 93.658				32,643	
Social Services Block Grant	Nebraska Department Health & Human Services	93.667		58,615	-
Medical Assistance Program	Nebr. Dept. of Health and Human Services	93.778	11-P-92578/7-01	7,517	-
Medical Assistance Program	Nebr. Dept of Health and Human Services	93.778	3561204	17,054	-
Total CFDA 93.778				24,571	
Centers for Medicare and Medicaid	Nebraska Department of Insurance	93.779		4,569	-
Centers for Medicare and Medicaid	Nebraska Department of Insurance	93.779		864	-
Centers for Medicare and Medicaid	Nebr. Dept. of Health and Human Services	93.779	11-P-92458/7-01	37,165	10,263
Total CFDA 93.779				42,598	
Basic/Core Area Health Education		93.824	5 U76 HP00592C0	428,765	133,953
Clinical Research Related		93.853	5 F31 NS062659-02	20,946	-
Clinical Research Related		93.853	5 T32 NS007488-05	897	-
Total CFDA 93.853				21,843	
Pharmacological Sciences		93.859	2 R25 GM074089-05	27,542	-
Pharmacological Sciences		93.859	5 R25 GM074089-04	176,628	31,856
Total CFDA 93.859				204,170	
Child Health and Human Development		93.865	08FHD058478A	28,363	-
Medical Library Assistance	University of Utah	93.879	N01-LM-6-3504	103,327	-
Training in Primary Care Medicine and Dentistry		93.884	5 DPHP08640-02-00	358,437	-
Training in Primary Care Medicine and Dentistry		93.884	D59HP08640A0	3,944	-
Total CFDA 93.884				362,381	
Health Care and Other Facilities		93.887	1 C75HF10361-01-00	94,352	-
Health Care and Other Facilities		93.887	1 C76 HF11071-01-00	686,730	-
Total CFDA 93.887				781,082	
National Bioterrorism Hospital Preparedness	Oklahoma Department of Health	93.889		49,148	-
National Bioterrorism Hospital Preparedness	Kansas Department of Health & Environment	93.889		7,322	-
National Bioterrorism Hospital Preparedness	Nebr. Dept of Health and Human Services	93.889	BT 548 93007	15,212	-
National Bioterrorism Hospital Preparedness	Nebr. Dept. of Health and Human Services	93.889	BT 684 93009	94,383	-
National Bioterrorism Hospital Preparedness	Nebr. Dept of Health and Human Services	93.889	U3REP080088-01	110,764	48,042
Total CFDA 93.889				276,829	
Rural Health Services Outreach	Good Neighbor Community Health	93.912		32,680	-
Grants to States/Rural Health	Nebr. Dept of Health and Human Services	93.913		1,372	-
Grants to States/Rural Health	Nebr. Dept. of Health and Human Services	93.913	38186-04	12,170	-
Total CFDA 93.913				13,542	
HIV Care Formula Grants	Nebr. Dept of Health and Human Services	93.917		2,558,885	-
HIV Care Formula Grants	Nebr. Dept of Health and Human Services	93.917		4,764	-
HIV Care Formula Grants	Nebr. Dept of Health and Human Services	93.917		323,810	-
Total CFDA 93.917				2,887,459	
HIV Planning Grants		93.918	H76HA00529C0	484,815	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
HIV/AIDS DENTAL Program	Nebr. Dept of Health and Human Services	93.924	UNMC Dental 09-010	4,554	-
HIV/AIDS DENTAL Program	Nebr. Dept of Health and Human Services	93.924	UNMC Dental/FY08	16,027	-
Total CFDA 93.924				20,581	
Healthy Start Initiative	Charles Drew Health Center	93.926		50,000	-
Support Comprehensive School Health	Nebraska Department of Education	93.938	29126	28,823	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		135	-
HIV Prevention Activities	Nebr. Dept of Health and Human Services	93.940		1,375	-
HIV Prevention Activities	Nebr. Dept of Health and Human Services	93.940		889	-
HIV Prevention Activities	Nebr. Dept. of Health and Human Services	93.940		950	-
Total CFDA 93.940				3,349	
Epidemiologic Research Studies	Nebr. Dept of Health and Human Services	93.943		300	-
Epidemiologic Research Studies	Nebr. Dept of Health and Human Services	93.943		1,373	-
Total CFDA 93.943				1,673	
Mother and Infant Health		93.946	U65 DP724969-03	180,115	-
Mother and Infant Health		93.946	U65 DP724969-04	469,799	22,450
Total CFDA 93.946				649,914	
Substance Abuse Prevention and Treatment	Region III Behavioral Sciences	93.959		179	-
Substance Abuse Prevention and Treatment	Region III Behavioral Sciences	93.959		808	-
Total CFDA 93.959				987	
Training of Health Professionals		93.969	5 D31 HP08840-02-00	455,668	84,180
PHHS Block Grant	Nebr. Dept. of Health and Human Services	93.991		5	-
PHHS Block Grant	Nebr. Dept of Health and Human Services	93.991		4	-
Total CFDA 93.991				9	
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		257,394	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		73,445	-
Maternal and Child Health Services	Nebr. Dept. of Health and Human Services	93.994		7,492	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		49,376	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		4	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		97,952	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		128,903	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994		84,708	-
Maternal and Child Health Services	Nebr. Dept of Health and Human Services	93.994	MCH-09-08	218,696	-
Total CFDA 93.994				917,970	
93 Agency Total				18,228,254	
94 Corporation for National Service:					
Corporation for National Service	South Dakota State	94.005		4,647	-
Corporation for National Service		94.005	06LHHNE001	440,979	296,680
Learn and Serve America Higher Education	South Dakota State University	94.005	3TE090	674	-
Learn and Serve America Higher Education	Community Campus Partnership for Health	94.005	HDSLCL-NE07	14,306	6,741
Total CFDA 94.005				460,606	
Learn and Serve Americorp	Americorps	94.006	NSC-07/08-AC-004	22,783	-
Learn and Serve Americorp	Americorps	94.006	SN-08/09-AC-004	136,685	-
Total CFDA 94.006				159,468	
Corporation National Service Planning and Prog Dev	Nebr. Voluntary Services Commission	94.007	03ESHNE0010001	60	-

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

SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grant/Program Title	Pass-Through Source	CFDA Number	Grant Number	Current Year Expenditures	Sub-Award Expenditures
Volunteers in Service to America		94.013	07VSSNE004	3,251	-
94 Agency Total				623,385	
97 Department of Homeland Security:					
State Domestic Preparedness	Nebraska Emergency Management	97.004	2008-SR 31016-04	24,388	-
State Domestic Preparedness		97.004	36-5301-3008-001	75,000	-
Total CFDA 97.004				99,388	
HSEC Disaster Grants	Nebraska Emergency Management Agency	97.036		174,087	-
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2005-GE-T5-0020	85,692	52,712
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2006-GE-T6-0016	111,190	79,881
Homeland Security Grant Program	Nebraska Emergency Management Agency	97.067	2007-GE-T7-0035	1,507	1,507
Total CFDA 97.067				198,389	
97 Agency Total				471,864	
98 Agency for International Development:					
Agency for International Development	World Learning	98.001		33,581	-
Agency for International Development	World Learning	98.001		12,110	-
98 Agency Total				45,691	
Total Other				54,691,370	
Total Expenditures From Federal Awards				<u>\$ 328,747,010</u>	

See accompanying Notes to Supplemental Schedule of Expenditures of Federal Awards

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

NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The purpose of the accompanying Supplemental Schedule of Expenditures of Federal Awards (the Schedule) is to present a detail of all programs classified by federal grantor agency expended by the University of Nebraska (the University) for the year ended June 30, 2009. For the purpose of the Schedule, federal awards have been classified into two types:

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

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

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

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

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

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

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

NOTES TO SUPPLEMENTAL SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

B. STUDENT FINANCIAL AID LOAN PROGRAMS

The University administers the following federally funded student loan programs:

	CFDA Number	Outstanding Balances at June 30, 2009	Disbursements for the Year Ended June 30, 2009
Federal Perkins Loan Program	84.038	\$ 31,487,955	\$ 3,274,224
Nursing Student Loan Program	93.364	404,797	69,600
Health Profession Student Loan Program	93.342	5,828,515	1,093,263

The University of Nebraska Medical Center, University of Nebraska at Omaha, and University of Nebraska at Kearney also participate in the Federal Family Education Loan Program (including Federal Stafford and PLUS loans). The dollar amounts are not listed in the Schedule as the University is not the recipient of the funds. Such programs are considered as a component of the student financial aid major program. Loan disbursements under such programs for the year ended June 30, 2009 totaled \$106,140,684. The University of Nebraska-Lincoln (UNL) participates in the Federal Direct Loan Program (including Federal Stafford and PLUS loans). As UNL receives these funds directly, the amount (\$99,012,948) is included in the Schedule.



NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

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

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

We have audited the financial statements of the business-type activities and discretely presented component unit of the University of Nebraska (University) (a component unit of the State of Nebraska) as of and for the years ended June 30, 2009 and 2008, which collectively comprise the University's basic financial statements as listed in the table of contents, and have issued our report thereon dated December 14, 2009. Our report was modified to include a reference to reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the University of Nebraska Foundation (the Foundation), the discretely presented component unit of the University; the University of Nebraska Facilities Corporation, the UNMC Physicians, the UNeMed Corporation, University Dental Associates, and the Nebraska Utility Corporation, blended component units of the University (collectively identified as the Blended Component Units); and the Obligations under the Master Trust Indenture; as described in our report on the University's financial statements. The financial statements of these entities were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the University's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the University's financial statements that is more than inconsequential will not be prevented or detected by the University's internal control.

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

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

Compliance and Other Matters

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

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

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

Lincoln, Nebraska
December 14, 2009



Don Dunlap, CPA
Assistant Deputy Auditor



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

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

Compliance

We have audited the compliance of the University of Nebraska (the University) (a component unit of the State of Nebraska) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The University's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the University's management. Our responsibility is to express an opinion on the University's compliance based on our audit.

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

In our opinion the University complied, in all material respects, with the requirements referred to above that are applicable to each of its major Federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

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

over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

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

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

Lincoln, Nebraska
February 12, 2010



Don Dunlap, CPA
Assistant Deputy Auditor

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

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2009

Part I: Summary of Auditors' Results

- a) Type of report issued as it related to the University of Nebraska (the University's) basic financial statements: Unqualified.
- b) No significant deficiencies in internal control were disclosed by the audit of the financial statements.
- c) The audit disclosed no instances of noncompliance, which is material to the University's basic financial statements.
- d) No significant deficiencies in internal control over major programs were disclosed by the audit.
- e) Type of report issued on compliance for major programs: Unqualified
- f) The audit disclosed no audit findings, which are required to be reported in accordance with section 510(a) of OMB Circular A-133.
- g) The following table shows programs that are considered to be major programs:

Research and Development Cluster
- h) Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000
- i) The University qualified as a low-risk auditee under OMB Circular A-133 Section 530.

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

None

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

None