

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2002

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P22294071

Finance - Public institutions
Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen.

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Finance - Public institutions**General Information****Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year.

Beginning: month/year (MMYYYY)

Month: 9

Year: 2001

And ending: month/year (MMYYYY)

Month: 8

Year: 2002

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Yes No Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model will be implemented by your institution ?

- Business Type Activities
 Governmental Activities
 Governmental Activities with Business-Type Activities
 Don't know or undecided at this time

4. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS, whether that column represents a single component unit or a combination of component units. If the institution reports more than 8 component units on the face of the financial statements, please combine so that no more than 8 schedules are required. (These component units include affiliated entities as described in GASB statement 39, which is not required to be implemented until fiscal years beginning after June 15, 2003. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

0 Number of component unit columns on GPFS using FASB standards

0 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
 This Finance Survey form is for an institution that is part of a system
 Name of the system is:
 This Finance Survey form is for a system (or governing board) office

Caveats:

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Part A - Statement of Net Assets

Fiscal Year 2002

Report in whole dollars only

Line no.		Current year amount
	Current Assets	
01	Total <u>Current Assets</u>	81,925,369
	Noncurrent Assets	
02	<u>Capital assets - depreciable (gross)</u>	25,884,650
03	<u>Accumulated depreciation</u> (enter as a positive amount)	9,219,685
04	<u>Other noncurrent assets (CV)</u> CV=[A05-(A02-A03)]	462,018,501
05	Total noncurrent assets	478,683,466
06	Total assets (CV) CV=(A01+A05)	560,608,835
	Current Liabilities	
07	Long-term debt, current portion	0
08	<u>Other current liabilities (CV)</u> CV=(A09-A07)	356,474,456
09	Total current liabilities	356,474,456
	Noncurrent Liabilities	
10	Long-term debt	0
11	<u>Other noncurrent liabilities (CV)</u> CV=(A12-A10)	530,932
12	Total noncurrent liabilities	530,932
13	Total liabilities (CV) CV=(A09+A12)	357,005,388
	Net Assets	
14	Invested in capital assets, net of related debt	27,074,594
15	Restricted-expendable	2,576,916
16	Restricted-nonexpendable	107,505,067
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	66,446,870
18	Total Net assets (CV) CV=(A06-A13)	203,603,447

CV= Calculated Value

CAVEATS

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Part A - Plant, Property, and Equipment
Fiscal Year 2002

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	5,915,790	0	25,752	5,890,038
22	Infrastructure	2,391,577	0	0	2,391,577
23	Buildings	12,568,026	0	0	12,568,026
24	Equipment	10,564,361	0	224,814	10,339,547
25	Art and <u>library collections</u>	660,500	0	0	660,500
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	5,639,849	3,664,621	0	9,304,470
28	Accumulated depreciation	7,922,206	1,506,615	209,136	9,219,685

CV = (Beginning Balance + Additions - Ending Balance)

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Part B - Revenues and Other Additions

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of Funds	Current year amount
	Operating Revenues	
01	<u>Tuition & fees, after deducting discounts & allowances</u>	0
	<u>Grants and contracts - operating</u>	
02	Federal operating grants and contracts	0
03	State operating grants and contracts	197,774
04	Local/private operating grants and contracts	2,972,211
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	0
06	Sales & services of hospitals, after deducting <u>patient contractual allowances</u>	0
07	Independent operations	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	10,320,063
09	Total operating revenues	13,490,048

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Part B - Revenues and Other Additions

Fiscal Year 2002

Report in whole dollars only

Line No.	Source of funds	Current year amount
	<u>Nonoperating Revenues</u>	
10	Federal appropriations	0
11	State appropriations	3,918,932
12	Local appropriations, education district taxes, & similar support	0
	Grants-nonoperating	
13	Federal nonoperating grants	0
14	State nonoperating grants	0
15	Local nonoperating grants	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,216,280
17	Investment income	670,142
18	Other nonoperating revenues (CV)	40,697,358
	CV=[B19-(B10+...+B17)]	
19	Total nonoperating revenues	49,502,712

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Part B - Revenues and Other Additions**Fiscal Year 2002****Report in whole dollars only**

Line No.	Resource of funds	Current year amount
	Other Revenues and Additions	
20	Capital appropriations	0
21	Capital grants & gifts	0
22	Additions to permanent endowments	296,773
23	Other revenues & additions (CV)	5,187,217
	CV=[B24-(B20+...+B22)]	
24	Total other revenues and additions	5,483,990
25	Total all revenues and other additions (CV)	68,476,750
	CV=(B09+B19+B24)	

CV = Calculated Value

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Part C - Expenses and Other Deductions

Fiscal Year 2002

Report in whole
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	2,053	0	0	0	2,053
02	Research	700,000	0	0	0	700,000
03	Public service	7,954,364	3,089,349	725,398	0	4,139,617
05	Academic support	383	0	383	0	0
06	Student services	0	0	0	0	0
07	Institutional support	16,112,302	5,490,648	1,244,716	0	9,376,938
08	Operation & maintenance of plant	0	0	0	0	0
09	Depreciation	1,506,615			1,506,615	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	40,906	0	0	0	40,906
11	Auxiliary enterprises	0	0	0	0	0
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15- (C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	26,316,623	8,579,997	1,970,497	1,506,615	14,259,514

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Part C - Expenses and Other Deductions

Fiscal Year 2002

Report in whole dollars
only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Nonoperating Expenses and Deductions						
16	Interest	0				0
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	62,229,020	0	0	0	62,229,020
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	62,229,020	0	0	0	62,229,020
19	Total expenses & deductions	88,545,643	8,579,997	1,970,497	1,506,615	76,488,534

CV = Calculated Value

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Part D - Summary of Changes In Net Assets**Fiscal Year 2002**

Line No.	Description	Current year amount
01	Total revenues & other additions (from B25)	68,476,750
02	Total expenses & deductions (from C19)	88,545,643
03	Increase in net assets during year (CV) CV=(D01-D02)	-20,068,893
04	<u>Net assets</u> beginning of year	239,574,583
05	<u>Adjustments to beginning net assets</u> (CV) CV=[D06-(D03+D04)]	-15,902,243
06	Net assets end of year (from A18)	203,603,447

CV = Calculated Value

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2002****Report in whole dollars only**

Line No.	Source	Current year amount
	Institutional Expenses and Discounts & Allowances	
	Gross Scholarships and Fellowships (no loans included)	
01	<u>Pell grants</u> (federal)	0
02	Other federal grants	0
03	Grants by state government	0
04	Grants by local government	0
05	Institutional grants from restricted resources	0
06	<u>Institutional grants from unrestricted resources (CV)</u>	40,906
	CV=[E07-(E01+...+E05)]	
07	Total gross scholarships and fellowships	40,906
	Discounts and Allowances	
08	Discounts & allowances applied to <u>tuition & fees</u>	0
09	Discounts & allowances applied to sales & services of <u>auxiliary enterprises (CV)</u>	0
	CV= (E10-E08)	
10	Total Discounts & Allowances (CV)	0
	CV=(E07-E11)	
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	40,906

CV = Calculated Value

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	<u>Education and general/independent operations</u> (2)	Amount		Agriculture extension/experiment services (5)
			Auxiliary enterprises (3)	Hospitals (4)	
01 Tuition and fees	0	0			
02 Sales and services	2,263,339	2,263,339	0	0	0
03 Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	3,918,932	3,918,932	0	0	0
05 State grants and contracts	197,774	197,774	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,972,211	2,972,211	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	4,511,470				
10 Interest earnings	1,558,723				
11 Dividend earnings	0				
12 Realized capital gains	0				

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Part K - Expenditure Data for Bureau of Census**Part K - Expenditures**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	<u>Education and general/independent operations</u>	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	8,579,997	8,579,997	0	0	0
02 Employee benefits, total	1,970,497	1,970,497	0	0	0
03 Payment to state retirement funds	589,274	589,274	0	0	0
04 Current expenditures other than salaries	15,725,223	15,725,223	0	0	0
Capital outlay:					
05 Construction	3,664,621	3,664,621	0	0	0
06 Equipment purchases	0	0	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships	40,906	40,906			

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Part L - Debt and Assets, page 1**Part L - Debt and Assets****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	0
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	0
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets, page 2

Part L - Debt and Assets

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	31,694,509

CAVEATS

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