

UNIVERSITY OF HOUSTON  
SYSTEM ADMINISTRATION

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2003

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**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.** Your response to this question will determine the forms you will receive for reporting finance data.

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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: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2003.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2002

And ending: month/year (MMYYYY)

Month: 8

Year: 2003

**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 is used by your institution ?**

- Business Type Activities  
 Governmental Activities  
 Governmental Activities with Business-Type Activities

**4. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)  
 No

**5. 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. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. 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 2003

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<b>Current Assets</b>		
01	Total <u>Current Assets</u>	171,406,278	81,925,369
	<b>Noncurrent Assets</b>		
02	<u>Capital assets</u> - depreciable (gross)	26,457,563	25,884,650
03	<u>Accumulated depreciation</u> (enter as a positive amount)	10,226,860	9,219,685
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	494,293,507	462,018,501
05	Total noncurrent assets	510,524,210	478,683,466
06	Total assets (CV) CV=(A01+A05)	681,930,488	560,608,835
	<b>Current Liabilities</b>		
07	Long-term debt, current portion	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	485,684,112	356,474,456
09	Total current liabilities	485,684,112	356,474,456
	<b>Noncurrent Liabilities</b>		
10	Long-term debt	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	718,625	530,932
12	Total noncurrent liabilities	718,625	530,932
13	Total liabilities (CV) CV=(A09+A12)	486,402,737	357,005,388
	<b>Net Assets</b>		
14	Invested in capital assets, net of related debt	33,988,175	27,074,594
15	Restricted-expendable	3,221,245	2,576,916
16	Restricted-nonexpendable	112,548,928	107,505,067
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	45,769,403	66,446,870
18	Total Net assets (CV) CV=(A06-A13)	195,527,751	203,603,447

CV= Calculated Value

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part A - Plant, Property, and Equipment****Fiscal Year 2003****Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	5,890,038	0	37,058	5,852,980
22	Infrastructure	2,391,577	0	0	2,391,577
23	Buildings	12,568,026	0	0	12,568,026
24	Equipment	10,339,547	1,125,298	631,525	10,833,320
25	Art and <u>library collections</u>	660,500	79,140	75,000	664,640
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	9,304,470	605,769	0	9,910,239
28	Accumulated depreciation	9,219,685	1,607,545	600,370	10,226,860

**CV = (Beginning Balance + Additions - Ending Balance)**

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

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**Part B - Revenues and Other Additions**

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	<b><u>Operating Revenues</u></b>		
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	0	0
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	35,000	0
03	State operating grants and contracts	1,040,000	197,774
04	Local/private operating grants and contracts	1,161,636	2,972,211
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts &amp; allowances</u>	0	0
06	<u>Sales &amp; services of hospitals,</u> after deducting <u>patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	221,568	10,320,063
09	Total operating revenues	2,458,204	13,490,048

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part B - Revenues and Other Additions****Fiscal Year 2003**

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<b><u>Nonoperating Revenues</u></b>		
10	Federal appropriations	0	0
11	State appropriations	3,740,162	3,918,932
12	Local appropriations, education district taxes, & similar support	0	0
	<b><u>Grants-nonoperating</u></b>		
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	5,818,375	4,216,280
17	Investment income	5,307,112	670,142
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	23,580,278	40,697,358
19	Total nonoperating revenues	38,445,927	49,502,712

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User ID: P32294071

**Part B - Revenues and Other Additions**

Fiscal Year 2003

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	296,773
23	Other revenues & additions (CV)	12,032	5,187,217
	CV=[B24-(B20+...+B22)]		
24	Total other revenues and additions	12,032	5,483,990
25	Total all revenues and other additions (CV)	40,916,163	68,476,750
	CV=(B09+B19+B24)		

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part C - Expenses and Other Deductions**

Fiscal Year 2003

Report in whole  
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	0	0	0	0	0
02	Research	670,211	0	0	0	670,211
03	Public service	7,272,552	2,715,583	643,169	0	3,913,800
05	Academic support	21,347	20,000	1,347	0	0
06	Student services	0	0	0	0	0
07	Institutional support	19,851,388	5,803,054	1,362,957	0	12,685,377
08	Operation & maintenance of plant	0	0	0	0	0
09	Depreciation	1,007,175			1,007,175	
10	Scholarships and fellowships expenses, excluding discounts & allowances	0	0	0	0	0
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	28,822,673	8,538,637	2,007,473	1,007,175	17,269,388
	Prior year amount	26,316,623	8,579,997	1,970,497	1,506,615	14,259,514

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part C - Expenses and Other Deductions**

Fiscal Year 2003

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	Interest					
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	20,169,186	0	0	0	20,169,186
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	20,169,186	0	0	0	20,169,186
19	Total expenses & deductions	48,991,859	8,538,637	2,007,473	1,007,175	37,438,574
	Prior year amount	88,545,643	8,579,997	1,970,497	1,506,615	76,488,534

CV = Calculated Value

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part D - Summary of Changes in Net Assets****Fiscal Year 2003**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	40,916,163	68,476,750
02	Total expenses & deductions (from C19)	48,991,859	88,545,643
03	Increase in net assets during year (CV) CV=(D01-D02)	-8,075,696	-20,068,893
04	Net assets beginning of year	203,603,447	239,574,583
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	-15,902,243
06	Net assets end of year (from A18)	195,527,751	203,603,447

**CV = Calculated Value**

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**Part E - Scholarships and Fellowships****Part E - Scholarships and Fellowships****Fiscal Year 2003****Report in whole dollars only**

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

**CV = Calculated Value**

CAVEATS

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**Part H - Details of Endowment Assets****Fiscal Year 2003**

(Optional for current reporting cycle)

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value (2)</b>	<b>Prior Year Amounts</b>
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	124,517,180	
02	Value of <u>endowment assets</u> at the end of the fiscal year	141,416,358	

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**Part J - Revenue Data for Bureau of Census****Part J - Revenues (Census Bureau)****Fiscal Year 2003**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	0	0			
02 Sales and services	221,568	221,568	0	0	0
03 Federal grants/contracts (excludes Pell Grants)	35,000	35,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	3,740,162	3,740,162	0	0	0
05 State grants and contracts	1,040,000	1,040,000	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,161,636	1,161,636	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	5,818,375				
10 Interest earnings	1,943,292				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P32294071

**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)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	8,538,637	8,538,637	0	0	0
02 Employee benefits, total	2,007,474	2,007,474	0	0	0
03 Payment to state retirement funds	587,958	587,958	0	0	0
04 Current expenditures other than salaries	18,276,563	18,276,563	0	0	0
Capital outlay:					
05 Construction	79,368,857	79,368,857	0	0	0
06 Equipment purchases	18,399,482	18,399,482	0	0	0
07 Land purchases	3,149,692	3,149,692	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships	0	0			

## CAVEATS

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User ID: P32294071

**Part L - Debt and Assets, page 1****Part L - Debt and Assets  
Fiscal Year 2003****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

## CAVEATS

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User ID: P32294071

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets**

<b>Assets</b>	
<b>Category</b>	<b>Amount</b>
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	31,780,478

CAVEATS

Print Form(s)

Go back