

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2004

Finance 2004-05

Institution: UNIVERSITY OF HOUSTON-SYSTEM ADMINISTRATION (229407)

User ID: P42294071

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
- 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, 2004.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2003

And ending: month/year (MMYYYY)

Month: 8

Year: 2004

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 **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

- Number of component unit columns on GPFS using FASB standards
 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 2004****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	139,143,017	171,406,278
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	12,919,072	26,457,563
03	<u>Accumulated depreciation</u> (enter as a positive amount)	2,745,697	10,226,860
04	Other noncurrent assets (CV)		
	CV=[A05-(A02-A03)]	489,076,670	494,293,507
05	Total noncurrent assets	499,250,045	510,524,210
06	Total assets (CV)		
	CV=(A01+A05)	638,393,062	681,930,488
	Current Liabilities		
07	Long-term debt, current portion	0	0
08	Other <u>current liabilities</u> (CV)		
	CV=(A09-A07)	451,696,079	485,684,112
09	Total current liabilities	451,696,079	485,684,112
	Noncurrent Liabilities		
10	Long-term debt	0	0
11	Other noncurrent liabilities (CV)		
	CV=(A12-A10)	434,302	718,625
12	Total noncurrent liabilities	434,302	718,625
13	Total liabilities (CV)		
	CV=(A09+A12)	452,130,381	486,402,737
	Net Assets		
14	Invested in capital assets, net of related debt	20,529,852	33,988,175
15	Restricted-expendable	3,894,609	3,221,245
16	Restricted-nonexpendable	119,465,003	112,548,928
17	<u>Unrestricted</u> (CV)		
	CV=[A18-(A14+A15+A16)]	42,373,217	45,769,403
18	Total Net assets (CV)		
	CV=(A06-A13)	186,262,681	195,527,751

CV= Calculated Value

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Part A - Plant, Property, and Equipment**Fiscal Year 2004****Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	5,852,980	0	0	5,852,980
22	Infrastructure	2,391,577	0	2,391,577	0
23	Buildings	12,568,026	10,067,550	12,568,026	10,067,550
24	Equipment	10,833,320	99,520	8,670,958	2,261,882
25	Art and <u>library collections</u>	664,640	0	75,000	589,640
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	9,910,239	10,067,550	19,800,562	177,227
28	Accumulated depreciation	10,226,860	766,603	8,247,766	2,745,697

CV = (Beginning Balance + Additions - Ending Balance)

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	0	0
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	0	35,000
03	State operating grants and contracts	88	1,040,000
04	Local/private operating grants and contracts	1,238,302	1,161,636
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	0	0
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	72,671	221,568
09	Total operating revenues	1,311,061	2,458,204

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	Federal appropriations	0	0
11	State appropriations	4,566,624	3,740,162
12	Local appropriations, education district taxes, & similar support	0	0
	<u>Grants-nonoperating</u>		
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>	6,055,614	5,818,375
17	Investment income	10,263,176	5,307,112
18	Other nonoperating revenues (CV)	26,373,346	23,580,278
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	47,258,760	38,445,927

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Part B - Revenues and Other Additions**Fiscal Year 2004****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	427,938	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	2,970,394	12,032
24	Total other revenues and additions	3,398,332	12,032
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	51,968,153	40,916,163

CV = Calculated Value

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Part C - Expenses and Other Deductions**Fiscal Year 2004****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	0	0	0	0	0
02	Research	796,685	227,185	0	0	569,500
03	Public service	7,441,693	2,741,949	636,461	0	4,063,283
05	Academic support	3,070,312	1,220,609	57,011	0	1,792,692
06	Student services	181,891	173,491	0	0	8,400
07	Institutional support	16,995,785	4,131,158	1,497,612	0	11,367,015
08	Operation & maintenance of plant	470,877	87,981	0	0	382,896
09	Depreciation	1,745,153			1,745,153	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	19,100				19,100
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)	13	0	0	0	13
	CV=[C15-(C01+...+C13)]					
15	Total operating expenses	30,721,509	8,582,373	2,191,084	1,745,153	18,202,899
	Prior year amount	28,822,673	8,538,637	2,007,473	1,007,175	17,269,388

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Part C - Expenses and Other Deductions

Fiscal Year 2004

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)	30,511,713	0	0	0	30,511,713
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	30,511,713	0	0	0	30,511,713
19	Total expenses & deductions	61,233,222	8,582,373	2,191,084	1,745,153	48,714,612
	Prior year amount	48,991,859	8,538,637	2,007,473	1,007,175	37,438,574

CV = Calculated Value

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Part D - Summary of Changes In Net Assets**Fiscal Year 2004**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	51,968,153	40,916,163
02	Total expenses & deductions (from C19)	61,233,222	48,991,859
03	Increase in net assets during year (CV) CV=(D01-D02)	-9,265,069	-8,075,696
04	Net assets beginning of year	195,527,750	203,603,447
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	186,262,681	195,527,751

CV = Calculated Value

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2004****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	Pell grants (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	19,100	0
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	0	0
07	Total gross scholarships and fellowships	19,100	0
	Discounts and Allowances		
08	<u>Discounts & allowances applied to tuition & fees</u>		0
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	0	0
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	19,100	0

CV = Calculated Value

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Part H - Details of Endowment Assets**Fiscal Year 2004**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	141,416,358	124,517,180
02	Value of <u>endowment assets</u> at the end of the fiscal year	150,312,130	141,416,358

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)
Fiscal Year 2004**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	0		0		
02 Sales and services	72,671	72,671	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	4,566,624	4,566,624	0	0	0
05 State grants and contracts	88	88	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,238,302	1,238,302	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	6,055,614				
10 Interest earnings	1,657,560				
11 Dividend earnings	0				
12 Realized capital gains	8,649,481				

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Part K - Expenditure Data for Bureau of Census**Part K - Expenditures
Fiscal Year 2004**

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	8,582,373	8,582,373	0	0	0
02 Employee benefits, total	2,191,084	2,191,084	0	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	617,258	617,258	0	0	0
04 Current expenditures other than salaries	19,928,952	19,928,952	0	0	0
Capital outlay:					
05 Construction	10,067,550	10,067,550	0	0	0
06 Equipment purchases	99,520	99,520	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships	19,100	19,100			

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Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2004**

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	59,592,926

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Print Form(s)

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