
AVAILABLE UNIVERSITY FUND ADDITIONAL REPORTING REQUIREMENTS – QUARTERLY

August 2016



Prepared by
The University of Texas System
Office of the Controller

Report to the Legislative Budget Board and Governor
Pursuant to Rider No. 7 (b) to Available University Fund Appropriations
HB 1, 84th Legislature, Regular Session, Page III-60

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RIDER NO. 7 (B) TO AVAILABLE UNIVERSITY FUND APPROPRIATION

The text of Rider No. 7(b) to the Available University Fund Appropriation (Page III-60) in House Bill 1, 84th Legislature, Regular Session (GAA), is as follows:

“7. Reporting Requirements for System Office Operations and System Initiatives.

- b. Additionally, The University of Texas System and Texas A&M University System shall report to the Legislative Budget Board no later than February 28, May 31, and August 31 of each fiscal year an update of any changes to the information reported in subsection (a), including:
 - (1) Expenditure amounts to date for the current fiscal year for each activity, including object of expense detail;
 - (2) Updated Available University Fund allocations to system office operations and system initiatives for the current and two future fiscal years (projected), including any new activities and changes to existing activities, and an explanation for those changes;
 - (3) A summary of any actions taken by the Board of Regents since the most recent report that relate to system office operations or system initiatives; and
 - (4) Any additional information requested by the Legislative Budget Board.”

QUARTERLY REPORTING - SYSTEM OFFICE AND SYSTEM INITIATIVES

EXPENDITURE AMOUNTS TO DATE

Expenditure amounts to date for The University of Texas System Administration (U. T. System Administration) reflects information from September 1, 2015, to July 31, 2016.

Information reported in both System Office Operations and System Initiatives includes Available University Fund (AUF) support and maintenance allocations along with other sources of funds labeled as “institutional funds”. Amounts reported as institutional funds reflect expenditures from sources other than the AUF and include revolving funds expended related to operations, with the exception of claims and related costs for insurance funds managed by U. T. System Administration. The revolving funds presented would normally be eliminated as part of the annual financial report (AFR) preparation process and represent a difference in presentation between this analysis and amounts in the AFR. There may be additional differences between the AFR and this report for activities (e.g. the Lone Star Stroke network) which are not related to System Office Operations or System Initiatives and are not funded with AUF appropriations.

For a detailed description of the purpose and authority for each reported activity, please refer to the AUF report or the annual AUF additional reporting requirements.

UPDATED AUF ALLOCATIONS TO SYSTEM OFFICE OPERATIONS AND SYSTEM INITIATIVES

Updated AUF allocations to date reflect information from September 1, 2015, to August 24, 2016, the date of the regularly scheduled U. T. System Board of Regents meeting for August.

System Office Operations

In June, an additional \$110,000 was allocated to System Office Operations to support the continued development of the UT System website. This allocation continued efforts previously funded through the annual operating budget.

In July, \$900,000 was allocated to System Office Operations to provide valuation services for certain private investments held in the name of U. T. System in accordance with Governmental Accounting Standards Statement No. 72, Fair Value Measurement and Application. This valuation is necessary in order to present accurate financial statements as part of U. T. System’s annual external audit.

In July, the U. T. System Board of Regents allocated \$6 million to implement a one-time U. T. System Administration Voluntary Separation Incentive Program (VSIP) plus the expenditure of additional funds as needed to compensate individuals participating in the VSIP for accrued but unused vacation days pursuant to State law (estimated at an additional \$2 million).

U. T. System Initiatives

No additional AUF allocations have been made for U. T. System Initiatives beyond those reported in prior reports.

RIDER 7(B)(1) - EXPENDITURE AMOUNTS TO DATE FOR THE CURRENT FISCAL YEAR (FY 2016) FOR EACH ACTIVITY, INCLUDING OBJECT OF EXPENSE DETAIL

The University of Texas Administration - System Office Operations
 Report of Expenditure Activity - September 1, 2015 to July 31, 2016

		Board of Regents	System Administration
Method of Finance:			
011	Available University Fund	\$ 2,082,131.10	\$ 66,557,825.41
	Institutional Funds	168,225.38	73,393,480.88
	Total Method of Finance	<u>\$ 2,250,356.48</u>	<u>\$ 139,951,306.29</u>
Objects of Expense:			
Account # / Name			
1001	Salaries & Wages	\$ 1,521,882.13	\$ 66,063,994.03
1002	Other Personnel Costs	323,921.38	10,966,817.57
1005	Faculty Salaries (Higher Ed only)	-	-
1010	Prof Salaries - Faculty Equivalent	-	-
2001	Professional Fees & Svcs	36,484.51	5,657,267.54
2002	Fuel & Lubricants	-	168,298.05
2003	Consumable Supplies	5,382.98	174,296.34
2004	Utilities	1,166.14	606,570.57
2005	Travel	13,474.43	2,029,222.63
2006	Rent - Building	1,661.75	4,752,033.11
2007	Rent - Machine & Other	16,030.00	414,607.62
2008	Debt Service	-	-
2009	Other Operating Expense	330,353.16	50,361,910.43
3001	Client Services	-	2,515,662.97
5000	Capital Expenditures	-	(3,759,374.57)
	Total, Objects of Expense	<u>\$ 2,250,356.48</u>	<u>\$ 139,951,306.29</u>
AUF Net Position per Activity			
	Beginning Balance (AUF)	-	13,648,129.33
	Allocations (AUF)	2,082,131.10	66,557,825.41
	Less Lapse (AUF)	-	-
	Less Expenses (AUF)	(2,082,131.10)	(66,557,825.41)
	AUF Net Position - End of Year	<u>\$ -</u>	<u>\$ 13,648,129.33</u>

The University of Texas Administration - System Initiatives
Report of Expenditure Activity - September 1, 2015 to July 31, 2016

	AUF Online and On-campus Enrollment Growth	Clinical Trials Network	Diabetes and Obesity Control	Engineering Initiative	Entrepreneurship Academy	External Audit Function Review
Method of Finance:						
011 Available University Fund	\$ 6,779,140.14	\$ 939,994.08	\$ 18,505,532.24	\$ 1,516,535.08	\$ 426,999.85	\$ -
Institutional Funds	50,914.92	-	2,500,000.00	-	9,994.87	-
Total Method of Finance	\$ 6,830,055.06	\$ 939,994.08	\$ 21,005,532.24	\$ 1,516,535.08	\$ 436,994.72	\$ -

Objects of Expense:

Account # / Name

1001 Salaries & Wages	\$ 2,378,982.03	\$ 44,246.63	\$ -	\$ 1,400,000.00	\$ -	\$ -
1002 Other Personnel Costs	350,234.07	6,585.82	-	71,419.00	-	-
1005 Faculty Salaries (Higher Ed only)	-	-	-	-	-	-
1010 Prof Salaries - Faculty Equivalent	-	-	-	-	-	-
2001 Professional Fees & Svcs	338,822.55	883,974.00	23,479.17	-	11,731.79	-
2002 Fuel & Lubricants	-	-	-	-	-	-
2003 Consumable Supplies	215.22	-	369.75	-	-	-
2004 Utilities	16.38	-	444.38	-	-	-
2005 Travel	66,001.36	-	24,059.29	4,096.34	12,969.55	-
2006 Rent - Building	-	250.00	104,298.47	-	-	-
2007 Rent - Machine & Other	-	-	-	-	735.30	-
2008 Debt Service	-	-	-	-	-	-
2009 Other Operating Expense	3,406,617.45	4,937.63	300,054.43	41,019.74	411,558.08	-
3001 Client Services	-	-	-	-	-	-
5000 Capital Expenditures	289,166.00	-	20,552,826.75	-	-	-
Total, Objects of Expense	\$ 6,830,055.06	\$ 939,994.08	\$ 21,005,532.24	\$ 1,516,535.08	\$ 436,994.72	\$ -

AUF Net Position per Activity

Beginning Balance (AUF)	\$ 68,033,086.75	\$ 2,425,602.65	\$ 20,315,872.96	\$ 1,592,650.64	\$ 2,601,088.40	\$ 30,585.97
Allocations (AUF)	-	-	-	-	-	-
Less Lapse (AUF)	-	-	-	-	-	-
Less Expenses (AUF)	(6,779,140.14)	(939,994.08)	(18,505,532.24)	(1,516,535.08)	(426,999.85)	-
AUF Net Position - End of Year	\$ 61,253,946.61	\$ 1,485,608.57	\$ 1,810,340.72	\$ 76,115.56	\$ 2,174,088.55	\$ 30,585.97

The University of Texas Administration - System Initiatives
Report of Expenditure Activity - September 1, 2015 to July 31, 2016

	Horizon Fund	Information Security	Institute for Transformational Learning	New South Texas University Planning (UTRGV)	Oracle Advanced Security	PeopleSoft Remediation
Method of Finance:						
011 Available University Fund	\$ 3,730,318.70	\$ 1,542,590.76	\$ 8,049,337.00	\$ 805,450.91	\$ 108,245.45	\$ 10,720,224.53
Institutional Funds	11,844.97	24,202.57	76,276.24	737,419.67	-	1,699,356.36
Total Method of Finance	\$ 3,742,163.67	\$ 1,566,793.33	\$ 8,125,613.24	\$ 1,542,870.58	\$ 108,245.45	\$ 12,419,580.89

Objects of Expense:

Account # / Name

1001 Salaries & Wages	\$ -	\$ -	\$ 522,838.30	\$ -	\$ -	\$ -
1002 Other Personnel Costs	-	205.91	96,631.30	-	-	-
1005 Faculty Salaries (Higher Ed only)	-	-	-	-	-	-
1010 Prof Salaries - Faculty Equivalent	-	-	-	-	-	-
2001 Professional Fees & Svcs	4,569.82	15,274.29	374,294.95	684,378.00	-	6,873,596.08
2002 Fuel & Lubricants	-	-	-	-	-	-
2003 Consumable Supplies	-	6.16	2,770.12	-	-	-
2004 Utilities	-	-	148.13	99.96	-	-
2005 Travel	2,598.68	3,710.23	28,211.42	539.09	-	-
2006 Rent - Building	-	-	1,635.20	-	-	32,441.94
2007 Rent - Machine & Other	-	-	1,325.00	-	-	-
2008 Debt Service	-	-	-	-	-	-
2009 Other Operating Expense	3,734,995.17	1,064,586.54	5,652,881.43	857,853.53	108,245.45	4,074,996.73
3001 Client Services	-	-	-	-	-	-
5000 Capital Expenditures	-	483,010.20	1,444,877.39	-	-	1,438,546.14
Total, Objects of Expense	\$ 3,742,163.67	\$ 1,566,793.33	\$ 8,125,613.24	\$ 1,542,870.58	\$ 108,245.45	\$ 12,419,580.89

AUF Net Position per Activity

Beginning Balance (AUF)	\$ 19,117,911.69	\$ 11,438,965.04	\$ 26,395,006.84	\$ 1,216,060.78	\$ 119,461.67	\$ 19,484,889.66
Allocations (AUF)	-	-	-	-	-	-
Less Lapse (AUF)	-	-	(46,200.00)	-	-	(1,242,000.00)
Less Expenses (AUF)	(3,730,318.70)	(1,542,590.76)	(8,049,337.00)	(805,450.91)	(108,245.45)	(10,720,224.53)
AUF Net Position - End of Year	\$ 15,387,592.99	\$ 9,896,374.28	\$ 18,299,469.84	\$ 410,609.87	\$ 11,216.22	\$ 7,522,665.13

The University of Texas Administration - System Initiatives

Report of Expenditure Activity - September 1, 2015 to July 31, 2016

	Productivity and Excellence Framework	Proteomics Research Core Infrastructure	Public Health Initiative	Regents Outstanding Teaching Award (UT Austin)	Research Experts Data Warehouse	Spend Analytics
Method of Finance:						
011 Available University Fund	\$ 491,024.78	\$ 346,472.62	\$ 365,734.79	\$ 2,608.78	\$ 719,460.26	\$ 235.62
Institutional Funds	-	121,357.15	16,367.67	19,580.00	-	-
Total Method of Finance	\$ 491,024.78	\$ 467,829.77	\$ 382,102.46	\$ 22,188.78	\$ 719,460.26	\$ 235.62

Objects of Expense:

Account # / Name

1001 Salaries & Wages	\$ 75,665.23	\$ 111,395.48	\$ 12,375.00	\$ -	\$ 143,916.74	\$ -
1002 Other Personnel Costs	5,781.66	18,801.77	2,216.25	-	24,069.32	-
1005 Faculty Salaries (Higher Ed only)	-	-	-	-	-	-
1010 Prof Salaries - Faculty Equivalent	-	-	-	-	-	-
2001 Professional Fees & Svcs	25,385.20	-	370.57	-	-	-
2002 Fuel & Lubricants	-	-	-	-	-	-
2003 Consumable Supplies	89.96	-	701.60	2,500.00	-	-
2004 Utilities	-	-	153.96	-	-	-
2005 Travel	431.11	1,673.23	324.02	-	3,631.69	235.62
2006 Rent - Building	897.00	-	328.04	-	-	-
2007 Rent - Machine & Other	52,835.25	-	-	-	-	-
2008 Debt Service	-	-	-	-	-	-
2009 Other Operating Expense	329,939.37	335,959.29	365,633.02	19,688.78	547,842.51	-
3001 Client Services	-	-	-	-	-	-
5000 Capital Expenditures	-	-	-	-	-	-
Total, Objects of Expense	\$ 491,024.78	\$ 467,829.77	\$ 382,102.46	\$ 22,188.78	\$ 719,460.26	\$ 235.62

AUF Net Position per Activity

Beginning Balance (AUF)	\$ 1,406,409.69	\$ 856,352.88	\$ 5,000,000.00	\$ 3,580,239.81	\$ 3,343,915.32	\$ 7,000,000.00
Allocations (AUF)	-	-	-	-	-	-
Less Lapse (AUF)	-	-	-	-	-	-
Less Expenses (AUF)	(491,024.78)	(346,472.62)	(365,734.79)	(2,608.78)	(719,460.26)	(235.62)
AUF Net Position - End of Year	\$ 915,384.91	\$ 509,880.26	\$ 4,634,265.21	\$ 3,577,631.03	\$ 2,624,455.06	\$ 6,999,764.38

The University of Texas Administration - System Initiatives
 Report of Expenditure Activity - September 1, 2015 to July 31, 2016
 Transformation in UTRGV

	Strength in Numbers	Texas FreshAIR Program	Medical Education Initiative (TIME)	Tuition Offset	Communication and Marketing	Virtual Health Care Network
Method of Finance:						
011 Available University Fund	\$ 0.00	\$ 130,267.79	\$ 1,078,076.18	4,042,519.00	\$ 973,733.06	\$ -
Institutional Funds	-	55,681.18	-	-	-	-
Total Method of Finance	\$ 0.00	\$ 185,948.97	\$ 1,078,076.18	4,042,519.00	\$ 973,733.06	\$ -

Objects of Expense:

Account # / Name

1001 Salaries & Wages	\$ -	\$ -	\$ -	-	\$ -	\$ -
1002 Other Personnel Costs	-	-	-	-	-	-
1005 Faculty Salaries (Higher Ed only)	-	-	-	-	-	-
1010 Prof Salaries - Faculty Equivalent	-	-	-	-	-	-
2001 Professional Fees & Svcs	-	13,686.62	9,196.25	-	2,760.10	-
2002 Fuel & Lubricants	-	-	-	-	-	-
2003 Consumable Supplies	-	438.72	-	-	-	-
2004 Utilities	-	307.10	-	-	-	-
2005 Travel	-	20,065.06	-	-	-	-
2006 Rent - Building	-	400.00	2,925.00	-	-	-
2007 Rent - Machine & Other	-	4,318.80	3,960.00	-	-	-
2008 Debt Service	-	-	-	-	-	-
2009 Other Operating Expense	-	146,732.67	1,061,994.93	4,042,519.00	970,972.96	-
3001 Client Services	-	-	-	-	-	-
5000 Capital Expenditures	-	-	-	-	-	-
Total, Objects of Expense	\$ -	\$ 185,948.97	\$ 1,078,076.18	4,042,519.00	\$ 973,733.06	\$ -

AUF Net Position per Activity

Beginning Balance (AUF)	\$ 2,650,085.06	\$ 244,566.38	\$ 3,739,739.20	4,456,114.34	\$ 3,428,107.94	\$ -
Allocations (AUF)	-	-	-	-	-	10,800,000.00
Less Lapse (AUF)	(1,989,925.00)	-	-	(413,595.34)	-	-
Less Expenses (AUF)	-	(130,267.79)	(1,078,076.18)	(4,042,519.00)	(973,733.06)	-
AUF Net Position - End of Year	\$ 660,160.06	\$ 114,298.59	\$ 2,661,663.02	-	\$ 2,454,374.88	\$ 10,800,000.00

The University of Texas Administration - System Initiatives
 Report of Expenditure Activity - September 1, 2015 to July 31, 2016

		Clinical Data	
		Network	CONACYT
Method of Finance:			
011	Available University Fund	\$ -	\$ -
	Institutional Funds	\$ -	\$ -
	Total Method of Finance	\$ -	\$ -

Objects of Expense:			
Account # / Name			
1001	Salaries & Wages	\$ -	\$ -
1002	Other Personnel Costs	-	-
1005	Faculty Salaries (Higher Ed only)	-	-
1010	Prof Salaries - Faculty Equivalent	-	-
2001	Professional Fees & Svcs	-	-
2002	Fuel & Lubricants	-	-
2003	Consumable Supplies	-	-
2004	Utilities	-	-
2005	Travel	-	-
2006	Rent - Building	-	-
2007	Rent - Machine & Other	-	-
2008	Debt Service	-	-
2009	Other Operating Expense	-	-
3001	Client Services	-	-
5000	Capital Expenditures	-	-
	Total, Objects of Expense	\$ -	\$ -

AUF Net Position per Activity			
	Beginning Balance (AUF)	\$ -	\$ -
	Allocations (AUF)	12,400,000.00	5,000,000.00
	Less Lapse (AUF)	-	-
	Less Expenses (AUF)	-	-
	AUF Net Position - End of Year	\$ 12,400,000.00	\$ 5,000,000.00