

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2007

Finance 2007-08

Institution: University of Houston-System Administration (229407)

User ID: P72294071

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.

Institution: University of Houston-System Administration (229407)

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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, 2007.)

Beginning: month/year (MMYYYY)

Month: Year:

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

Did your institution receive an unqualified opinion on its General Purpose Financial Statements 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.)

- Unqualified Qualified 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. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

- Auxiliary enterprises
 Student services
 Does not participate in intercollegiate athletics
 Other (specify in caveats box below)

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

- Yes - (report endowment assets)
 No

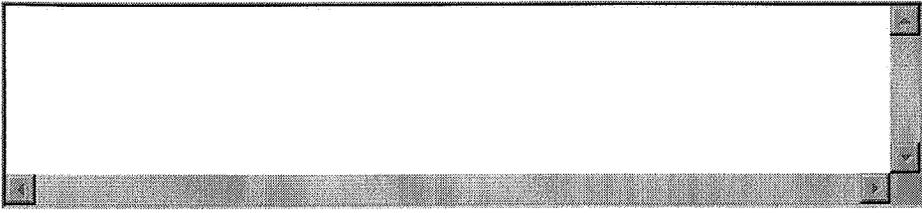
6. Component Units

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

Caveats:



Institution: University of Houston-System Administration (229407)

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Part A - Statement of Net Assets

Fiscal Year 2007

Report in whole dollars only

Line no.		Current year amount	Prior year amount
<u>Current Assets</u>			
01	Total <u>Current Assets</u>	54,305,862	92,189,835
<u>Noncurrent Assets</u>			
02	<u>Capital assets - depreciable (gross)</u>	13,355,161	13,181,977
03	<u>Accumulated depreciation</u> (enter as a positive amount)	3,711,153	3,095,908
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	650,141,390	572,757,450
05	Total noncurrent assets	659,785,398	582,843,519
06	Total assets (CV) CV=(A01+A05)	714,091,260	675,033,354
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	491,687,825	487,939,792
09	Total current liabilities	491,687,825	487,939,792
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	517,693	427,091
12	Total noncurrent liabilities	517,693	427,091
13	Total liabilities (CV) CV=(A09+A12)	492,205,518	488,366,883
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	24,414,331	23,025,237
15	<u>Restricted-expendable</u>	10,822,529	9,958,600
16	<u>Restricted-nonexpendable</u>	51,741,253	49,866,676
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	134,907,629	103,815,958
	Total Net assets (CV)		

18 CV=(A06-A13)

221,885,742

186,666,471

CV= Calculated Value

CAVEATS

The image shows a large, empty rectangular box with a grey border and scrollbars, typical of a data table or a large text area in a web application. The box is currently empty, suggesting that the data for this section has not been rendered or is hidden.

Institution: University of Houston-System Administration (229407)

User ID: P72294071

Part A - Plant, Property, and Equipment

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	<u>Land & land improvements</u>	5,852,980	3,590	0	5,856,570
22	<u>Infrastructure</u>	0	0	0	0
23	<u>Buildings</u>	10,067,550	0	0	10,067,550
24	<u>Equipment</u>	2,521,927	514,752	341,568	2,695,111
25	<u>Art and library collections</u>	592,500	0	0	592,500
26	<u>Property obtained under capital leases</u> (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	1,181,521	2,556,805	0	3,738,326
28	<u>Accumulated depreciation</u>	3,095,908	930,408	315,163	3,711,153

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Houston-System Administration (229407)

User ID: P72294071

Part B - Revenues and Other Additions

Fiscal Year 2007

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	5,000	78,000
03	State operating grants and contracts	66	44
04	Local/private operating grants and contracts	0	0
05	Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	0	0
09	Total operating revenues	5,066	78,044

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Part B - Revenues and Other Additions

Fiscal Year 2007

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	3,807,472	3,630,585
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	509,951	655,045
17	Investment income	35,977,847	17,287,453
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	27,051,192	22,924,229
19	Total nonoperating revenues	67,346,462	44,497,312

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Part B - Revenues and Other Additions

Fiscal Year 2007

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	2,000	1,947,392
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	5,584,561	4,400,770
24	Total other revenues and additions	5,586,561	6,348,162
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	72,938,089	50,923,518

CV = Calculated Value

CAVEATS

Institution: University of Houston-System Administration (229407)

User ID: P72294071

Part C - Expenses and Other Deductions

Fiscal Year 2007

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	353,195	215,000	33,353	0	104,842
03	Public service	0	0	0	0	0
05	Academic support	3,443,455	876,796	177,652	0	2,389,007
06	Student services	234,240	192,923	31,717	0	9,600
07	Institutional support	8,713,126	4,773,056	1,581,036	0	2,359,034
08	Operation & maintenance of plant	710,041	114,319	385,109	0	210,613
09	Depreciation	930,408			930,408	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	491,994				491,994
11	Auxiliary enterprises	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	5,000	0	0	0	5,000
15	Total operating expenses	14,881,459	6,172,094	2,208,867	930,408	5,570,090
	Prior year amount	15,284,132	6,149,212	1,532,367	0	7,602,553

Institution: University of Houston-System Administration (229407)

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Part C - Expenses and Other Deductions

Fiscal Year 2007

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)	23,210,847	0	0	0	23,210,847
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	23,210,847	0	0	0	23,210,847
19	Total expenses & deductions	38,092,306	6,172,094	2,208,867	930,408	28,780,937
	Prior year amount	68,340,446	6,149,212	1,532,367	0	60,658,867

CV = Calculated Value

CAVEATS

Institution: University of Houston-System Administration (229407)

User ID: P72294071

Part D - Summary of Changes In Net Assets

Fiscal Year 2007

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	72,938,089	50,923,518
02	Total expenses & deductions (from C19)	38,092,306	68,340,446
03	Increase in net assets during year (CV) CV=(D01-D02)	34,845,783	-17,416,928
04	Net assets beginning of year	186,666,471	204,083,399
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	373,488	0
06	Net assets end of year (from A18)	221,885,742	186,666,471

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets

Fiscal Year 2007
Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	149,308,055	165,092,401
02	Value of <u>endowment assets</u> at the end of the fiscal year	183,472,798	149,308,055

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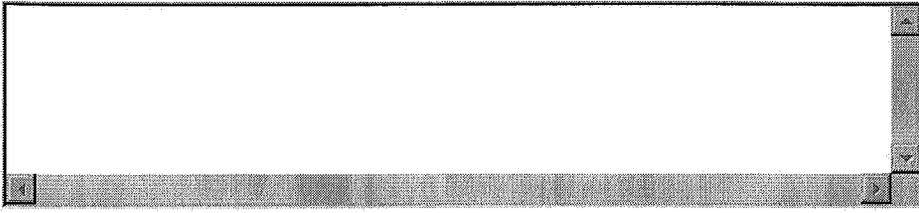
User ID: P72294071

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2007**

Source and type	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 Tuition and fees	0	0			
02 Sales and services	0	<input type="text" value="0"/>	0		<input type="text" value="0"/>
03 Federal grants/contracts (excludes Pell Grants)	5,000	<input type="text" value="5,000"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from the state government:					
04 State appropriations, current & capital	3,807,472	<input type="text" value="3,807,472"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	66	<input type="text" value="66"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Revenue from local governments:					
06 Local appropriation, current & capital	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07 Local government grants/contracts	0	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08 Receipts from property and non-property taxes	<input type="text" value="0"/>				
09 Gifts and private grants, including capital grants	<input type="text" value="509,951"/>				
10 Interest earnings	<input type="text" value="2,259,573"/>				
11 Dividend earnings	<input type="text" value="0"/>				
12 Realized capital gains	<input type="text" value="13,394,306"/>				

CAVEATS



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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2007**

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	6,172,094	6,172,094	0		0
02 Employee benefits, total	2,208,867	2,208,867	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	475,876	475,876	0	0	0
04 Current expenditures other than salaries	6,008,505	6,008,505	0	0	0
Capital outlay:					
05 Construction	2,556,805	2,556,805	0	0	0
06 Equipment purchases	514,752	514,752	0	0	0
07 Land purchases	3,590	3,590	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships					

CAVEATS

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Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2007**

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02 Long-term debt issued during fiscal year	<input type="text" value="0"/>
03 Long-term debt retired during fiscal year	<input type="text" value="0"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

CAVEATS

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Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2007**

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="31,015,475"/>

CAVEATS

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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part 1					
1	Row 15 Column 3	Screen Entry	The number entered, 5066, has an expected range of between 39022 and 117066 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason:	The difference reflected between fiscal year 2006 and 2007 was caused as a result of decreased First Generation Grants received from the Texas Higher Education Coordinating Board.				

