

UNIVERSITY OF HOUSTON  
SYSTEM ADMINISTRATION

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2008

Finance 2008-09
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Institution: University of Houston-System Administration (229407)

User ID: P82294072

**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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Institution: University of Houston-System Administration (229407)

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**Finance - Public institutions****Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is **OPTIONAL** for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

**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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Institution: University of Houston-System Administration (229407)

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**Finance - Public institutions****General Information****Finance - Public Institutions (unaligned form)**

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, 2008.)

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 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

**You may use the space below to provide context for the data you've reported above.**



Institution: University of Houston-System Administration (229407)

User ID: P82294072

**Part A - Statement of Net Assets**

Fiscal Year 2008

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	195,193,330	54,305,862
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	11,058,974	13,355,161
03	<u>Accumulated depreciation</u> (enter as a positive amount)	3,425,596	3,711,153
31	<u>Capital assets</u> Net of depreciation	7,633,378	
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	738,961,447	650,141,390
05	Total noncurrent assets	746,594,825	659,785,398
06	Total assets (CV) CV=(A01+A05)	941,788,155	714,091,260
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	683,915,105	491,687,825
09	Total current liabilities	683,915,105	491,687,825
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	460,221	517,693
12	Total noncurrent liabilities	460,221	517,693
13	Total liabilities (CV) CV=(A09+A12)	684,375,326	492,205,518
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	28,246,392	24,414,331
15	<u>Restricted-expendable</u>	136,917,822	10,822,529
16	<u>Restricted-nonexpendable</u>	52,468,024	51,741,253
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	39,780,591	134,907,629

18	Total Net assets (CV) CV=(A06-A13)	257,412,829	221,885,742
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CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

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**Part A - Plant, Property, and Equipment**

**Fiscal Year 2008**

**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	5,856,570	0	0	5,856,570
22	Infrastructure	0	0	0	0
23	Buildings	10,067,550	0	0	10,067,550
24	Equipment	2,695,111	13,985	2,310,172	398,924
25	Art and library collections	592,500	0	0	592,500
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	3,738,326	20,168,151	0	23,906,477
28	Accumulated depreciation	3,711,153	895,876	1,181,433	3,425,596

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

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Institution: University of Houston-System Administration (229407)

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b><u>Operating Revenues</u></b>			
01	Tuition & fees, after deducting discounts & allowances	0	0
<b><u>Grants and contracts - operating</u></b>			
02	Federal operating grants and contracts	0	5,000
03	State operating grants and contracts	30,176	66
04	Local/private operating grants and contracts	0	0
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	0	0
09	Total operating revenues	30,176	5,066

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

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	4,111,149	3,807,472
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	Gifts, including contributions from affiliated organizations	615,210	509,951
17	Investment income	40,827,433	35,977,847
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	28,511,769	27,051,192
19	Total nonoperating revenues	74,065,561	67,346,462

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

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	6,758,844	2,000
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	4,837,043	5,584,561
24	Total other revenues and additions	11,595,887	5,586,561
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	85,691,624	72,938,089

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

User ID: P82294072

**Part C - Expenses and Other Deductions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 <u>Salaries &amp; wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Depreciation</u>	5 All other
<b>Operating Expenses</b>						
01	<u>Instruction</u>	0	0	0	0	0
02	<u>Research</u>	444,305	256,925	38,766	0	148,614
03	<u>Public service</u>	30,000	0	0	0	30,000
05	<u>Academic support</u>	3,672,233	995,594	203,887	0	2,472,752
06	<u>Student services</u>	244,444	201,924	32,920	0	9,600
07	<u>Institutional support</u>	7,993,687	5,060,463	1,001,319	0	1,931,905
08	<u>Operation &amp; maintenance of plant</u>	1,026,327	113,086	404,124	0	509,117
09	<u>Depreciation</u>	895,876			895,876	0
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances (do not include work study here)</u>	745,097				745,097
11	<u>Auxiliary enterprises</u>	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	15,051,969	6,627,992	1,681,016	895,876	5,847,085
	Prior year amount	14,881,459	6,172,094	2,208,867	930,408	5,570,090

Institution: University of Houston-System Administration (229407)

User ID: P82294072

**Part C - Expenses and Other Deductions**

Fiscal Year 2008

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	<b>Interest</b>	0				0
17	<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>	35,112,568	0	0	0	35,112,568
18	<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>	35,112,568	0	0	0	35,112,568
19	<b>Total expenses &amp; deductions</b>	50,164,537	6,627,992	1,681,016	895,876	40,959,653
	<b>Prior year amount</b>	38,092,306	6,172,094	2,208,867	930,408	28,780,937

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

User ID: P82294072

**Part D - Summary of Changes In Net Assets**

**Fiscal Year 2008**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	85,691,624	72,938,089
02	Total expenses & deductions (from C19)	50,164,537	38,092,306
03	Change in net assets during year (CV) CV=(D01-D02)	35,527,087	34,845,783
04	Net assets beginning of year	221,885,742	186,666,471
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	373,488
06	Net assets end of year (from A18)	257,412,829	221,885,742

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

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**Part H - Details of Endowment Assets**

Fiscal Year 2008

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	17,782,738	149,308,055
02	Value of <u>endowment assets</u> at the end of the fiscal year	33,777,909	183,472,798

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Institution: University of Houston-System Administration (229407)

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**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2008**

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)	0	<input type="text" value="0"/>	<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	4,111,149	<input type="text" value="4,111,149"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
05 State grants and contracts	30,176	<input type="text" value="30,176"/>	<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="615,210"/>				
10 Interest earnings	<input type="text" value="1,106,497"/>				
11 Dividend earnings	<input type="text" value="61,922"/>				
12 Realized capital gains	<input type="text" value="28,138,926"/>				

You may use the space below to provide context for the data you've reported above.



Institution: University of Houston-System Administration (229407)

User ID: P82294072

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

**Part K - Expenditures  
Fiscal Year 2008**

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	6,627,992	6,627,992	0		0
02 Employee benefits, total	1,681,016	1,681,016	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	530,457	530,457	0	0	0
04 Current expenditures other than salaries	5,997,864	5,997,864	0	0	0
Capital outlay:					
05 Construction	20,168,151	20,168,151	0	0	0
06 Equipment purchases	13,985	13,985	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships					

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

User ID: P82294072

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

**Part L - Debt and Assets  
Fiscal Year 2008**

**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

You may use the space below to provide context for the data you've reported above.

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Institution: University of Houston-System Administration (229407)

User ID: P82294072

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

**Part L - Debt and Assets (page 2)  
Fiscal Year 2008**

**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="49,441,314"/>

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

User ID: P82294072

**Explanation Report**

Number	Source	Location	Description	Severity	Accepted
<b>Screen: Part 1</b>					
1	Row 15 Column 3	Screen Entry	The number entered, 30176, has an expected range of between 2533 and 7599 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason:	A new State Grant of \$30,000 was received in FY08. This was a Pass Through from the Texas Higher Education Coordinating Board for a program called "College Readiness Unit (CRU)-Professional Services & Grants". Also, a Federal Grant of \$5,000 that existed in FY07 was not renewed for FY08.				



Institution: University of Houston-System Administration (229407) (0)

User ID: P82294071

Surveys	Reports	Tools	Help	LogOut
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Surveys	<a href="#">? Instructions</a>
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**AM I DONE? Click here for answer**

The status of EACH survey in the current collection must be **Locked, Complete, or Not Applicable** before the collection closes.

SCROLL DOWN to view all surveys.

**Current Collection Surveys**

Survey	Status	Steps to Locking	Options
Institution Identification	Complete		<a href="#">Edit Identification</a>
Finance	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>

**Read-only Collection Surveys**

Survey	Status	Steps to Locking	Options
Institutional Characteristics	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Human Resources	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>