

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2009

Finance 2009-10

Institution: University of Houston-System Administration (229407)

User ID: P92294071

Finance - Public institutions**Reporting Standard**

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards 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**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 2008-09. 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 2008-09)

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

GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details 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, 2009.)

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 (Explain in box below) Don't know (Explain in box below)

3. Reporting Model

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. Intercollegiate Athletics

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. Endowment Assets

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

- Yes - (report endowment assets)
 No

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 - Statement of Net Assets

Fiscal Year 2009

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	228,531,661	195,193,330
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	41,034,327	7,633,378
04	Other noncurrent assets CV=[A05-A31]	529,072,531	738,961,447
05	Total noncurrent assets	570,106,858	746,594,825
06	Total assets CV=(A01+A05)	798,638,519	941,788,155
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> CV=(A09-A07)	670,555,095	683,915,105
09	Total current liabilities	670,555,095	683,915,105
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	529,657	460,221
12	Total noncurrent liabilities	529,657	460,221
13	Total liabilities CV=(A09+A12)	671,084,752	684,375,326
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	49,225,029	28,246,392
15	<u>Restricted-expendable</u>	46,746,595	136,917,822
16	<u>Restricted-nonexpendable</u>	36,769,351	52,468,024
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	-5,187,208	39,780,591
18	Total net assets CV=(A06-A13)	127,553,767	257,412,829

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Part A - Statement of Net Assets (Page 2)

Fiscal Year 2009

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	5,856,570	5,856,570
22	<u>Infrastructure</u>	0	0
23	<u>Buildings</u>	44,067,550	10,067,550
32	Equipment, including art and <u>library collections</u>	1,113,999	991,424
27	<u>Construction in progress</u>	1,881,034	23,906,477
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	52,919,153	40,822,021
28	<u>Accumulated depreciation</u>	4,147,222	3,425,596
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

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Part B - Revenues and Other Additions

Fiscal Year 2009

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	0	0
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	42,214	0
03	State operating grants and contracts	65,282	30,176
04	Local government/private operating grants and contracts	1,750,000	0
04a	Local government operating grants and contracts	1,750,000	
04b	Private operating grants and contracts		
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>		0
26	<u>Sales & services of educational activities</u>	374,539	
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B07)]	0	0
09	Total operating revenues	2,232,035	30,176

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	11,648,980	4,111,149
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local government nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	39,924	615,210
17	<u>Investment income</u>	6,060,850	40,827,433
18	<u>Other nonoperating revenues</u> CV=[B19-(B10+...+B17)]	28,138,965	28,511,769
19	Total nonoperating revenues	45,888,719	74,065,561

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source 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>	11,000	6,758,844
23	Other revenues & additions CV=[B24-(B20+...+B22)]	2,815,002	4,837,043
24	Total other revenues and additions	2,826,002	11,595,887
25	Total all revenues and other additions CV=(B09+B19+B24)	50,946,756	85,691,624

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Part C - Expenses and Other Deductions

Fiscal Year 2009

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other
Expenses and Deductions								
01	Instruction	1,270,118	0	0	700,971	569,147	0	0
02	Research	484,284	264,876	70,308	0	0	0	149,100
03	Public service	68,183	0	0	3,174	9	0	65,000
05	Academic support	4,878,053	2,315,831	833,756	76,106	89,636	0	1,562,724
06	Student services	331,176	207,960	59,840	51,538	2,239	0	9,599
07	Institutional support	6,936,030	4,974,358	754,873	89,121	11,092	0	1,106,586
08	Operation & maintenance of plant (see instructions)	0	101,304	348,345	-920,910			471,261
10	Scholarships and fellowships expenses, excluding discounts & allowances	804,339						804,339
11	Auxiliary enterprises	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	166,032,461	0	0	0	0	0	166,032,461
19	Total expenses & deductions	180,804,644	7,864,329	2,067,122	0	672,123		170,201,070
	Prior year amount	50,164,537	6,627,992	1,681,016		895,876		40,959,653

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	50,946,756	85,691,624
02	Total expenses & deductions (from C19)	180,804,644	50,164,537
03	Change in net assets during year CV=(D01-D02)	-129,857,888	35,527,087
04	Net assets beginning of year	257,412,829	221,885,742
05	Adjustments to beginning net assets CV=[D06-(D03+D04)]	-1,174	0
06	Net assets end of year (from A18)	127,553,767	257,412,829

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Part H - Details of Endowment Assets

Fiscal Year 2009

Line No.	Value of Endowment Assets	Market Value	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	33,777,909	17,782,738
02	Value of <u>endowment assets</u> at the end of the fiscal year	28,293,166	33,777,909

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	374,539	374,539	0		0
03 Federal grants/contracts (excludes Pell Grants)	42,214	42,214	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	11,648,980	11,648,980	0	0	0
05 State grants and contracts	65,282	65,282	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,750,000	1,750,000	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	39,924				
10 Interest earnings	5,870,746				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	7,864,329	7,864,329	0		0
02 Employee benefits, total	2,067,122	2,067,122	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	616,004	616,004			
04 Current expenditures other than salaries	4,036,393	4,036,393	0	0	0
Capital outlay:					
05 Construction	11,975,730	11,975,730	0	0	0
06 Equipment purchases	63,560	63,560	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships					

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Part L - Debt and Assets, page 1

Fiscal Year 2009

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"/>

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Part L - Debt and Assets, page 2

Fiscal Year 2009

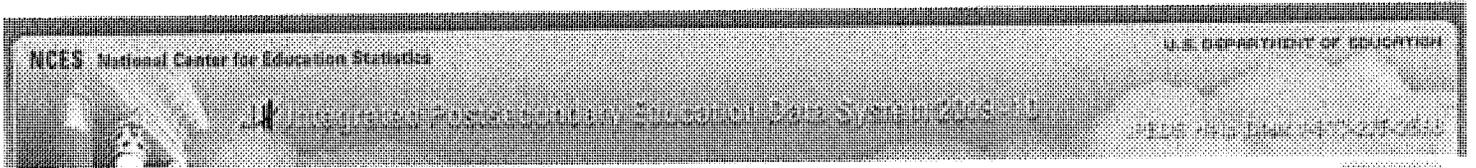
Assets	Amount
Category	
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	51,114,108

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

Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Assets					
1	Row 32 Column 4	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	State of Texas Auditors/Analysts prohibit displaying any Restricted balances as negative and have instructed us to reclass the negative amounts to 'Unrestricted'. In this case, it was the reclass of loss of value on Funds Functioning as Endowment that caused Unrestricted to be negative in total.				
Screen: Part 1					
2	Row 18 Column 3	Screen Entry	The number entered, 2,232,035, has an expected range of between 15,088 and 45,264 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason:	The largest contributing factor to the FY09 increase is related to a property lease contract of UH System Sugar Land Building 2 for \$1.75M related to a local government grant; secondary factors are Sales & Services revenue at UHS Sugar Land Multi-Institution Campus and increases in State Pass Through activity.				
Screen: Part 1					
3	Row 26 Column 3	Screen Entry	The number entered, 180,804,644, has an expected range of between 25,082,269 and 75,246,805 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason:	The UH System experienced a significant loss in market value on endowment investments during FY09.				

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

User ID: P92294073



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