

UNIVERSITY OF HOUSTON  
SYSTEM ADMINISTRATION

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2010

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Finance 2010-11

Institution: University of Houston-System Administration (229407)

User ID: P2294071

**Overview****Finance Overview****Purpose**

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

**Resources:**

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

Institution: University of Houston-System Administration (229407)

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**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**

**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, 2010.)

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: September 1, 2009 - August 31, 2010

Line no.		Current year amount	Prior year amount
<u>Current Assets</u>			
01	Total <u>current assets</u>	284,785,957	228,531,661
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	62,463,548	41,034,327
04	Other noncurrent assets CV=[A05-A31]	572,241,933	529,072,531
05	Total noncurrent assets	634,705,481	570,106,858
06	Total assets CV=(A01+A05)	899,491,438	798,638,519
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> CV=(A09-A07)	746,152,281	670,555,095
09	Total current liabilities	746,152,281	670,555,095
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	494,727	529,657
12	Total noncurrent liabilities	494,727	529,657
13	Total liabilities CV=(A09+A12)	746,647,008	671,084,752
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	53,024,276	49,225,029
15	<u>Restricted-expendable</u>	25,696,743	46,746,595
16	<u>Restricted-nonexpendable</u>	35,908,389	36,769,351
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	38,215,022	-5,187,208
18	Total net assets CV=(A06-A13)	152,844,430	127,553,767

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Institution: University of Houston-System Administration (229407)

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**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land & land improvements	5,856,570	5,856,570
22	Infrastructure	0	0
23	Buildings	44,067,550	44,067,550
32	Equipment, including art and library collections	1,136,774	1,113,999
27	Construction in progress	4,883,235	1,881,034
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>55,944,129</b>	<b>52,919,153</b>
28	Accumulated depreciation	6,332,162	4,147,222
33	Intangible assets, net of accumulated amortization	23,591,386	0
34	Other capital assets	0	0

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2009 - August 31, 2010

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	<u>Tuition &amp; fees</u> , after deducting <u>discounts &amp; allowances</u>	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	0	42,214
03	State operating grants and contracts	63,741	65,282
04	Local government/private operating grants and contracts	0	1,750,000
04a	Local government operating grants and contracts	0	1,750,000
04b	Private operating grants and contracts	0	0
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts &amp; allowances</u>	0	0
26	<u>Sales &amp; services of educational activities</u>	1,048,359	374,539
08	Other sources - operating (CV) CV=[B09-(B01+ .....+B07)]	0	0
09	Total operating revenues	1,112,100	2,232,035

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	4,302,090	11,648,980
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 government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	329,492	39,924
17	Investment income	19,319,033	6,060,850
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	28,570,516	28,138,965
19	Total nonoperating revenues	52,521,131	45,888,719
27	Total operating and nonoperating revenues CV=[B19+B09]	53,633,231	48,120,754
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]		
	28a Undergraduates		
	28b Graduates		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

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User ID: P2294071

**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source 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	7,254	11,000
23	Other revenues & additions CV=[B24-(B20+...+B22)]	3,262,181	2,815,002
24	Total other revenues and additions	3,269,435	2,826,002
25	Total all revenues and other additions CV=[B09+B19+B24]	56,902,666	50,946,756

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

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**Part C - Expenses and Other Deductions**

Fiscal Year: September 1, 2009 - August 31, 2010

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	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	Instruction								0 1,270,118
02	Research	1,179,400	240,189	30,776	124,487	635,773		148,175	484,284
03	Public service	107,923			7,274	37,152		63,497	68,183
05	Academic support	9,076,230	2,563,005	627,308	611,770	3,124,407		2,149,740	4,878,053
06	Student services	441,249	208,054	41,957	29,742	151,896		9,600	331,176
07	Institutional support	12,145,021	5,195,636	1,015,030	818,617	4,180,810		934,928	6,936,030
08	Operation & maintenance of plant (see instructions)	0	71,387	21,149	-1,591,890			1,499,354	
10	Scholarships and fellowships expenses, excluding discounts & allowances	670,586						670,586	804,339
11	Auxiliary enterprises							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	7,991,594	0	0	0	0	0	7,991,594	166,032,461
19	Total expenses & deductions	31,612,003	8,278,271	1,736,220	0	8,130,038	0	13,467,474	180,804,644
	Prior year amount	180,804,644	7,864,329	2,067,122		672,123	0	170,201,070	
20	<b>12-month Student FTE from E12</b> CV=[C20a+C20b]								
	20a Undergraduates								
	20b Graduates								
21	Total expenses and deductions per student FTE CV=[C19/C20]								

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

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

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	56,902,666	50,946,756
02	Total expenses & deductions (from C19)	31,612,003	180,804,644
03	Change in net assets during year CV=(D01-D02)	25,290,663	-129,857,888
04	Net assets beginning of year	127,553,767	257,412,829
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	-1,174
06	Net assets end of year (from A18)	152,844,430	127,553,767

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

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User ID: P2294071

**Part H - Details of Endowment Assets**

Fiscal Year: September 1, 2009 - August 31, 2010

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	28,293,166	33,777,909
02	Value of <u>endowment assets</u> at the end of the fiscal year	14,720,456	28,293,166

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

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User ID: P2294071

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

Fiscal Year: September 1, 2009 - August 31, 2010

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	1,048,359	1,048,359	0		
03 Federal grants/contracts (excludes Pell Grants)	0	0			
Revenue from the state government:					
04 State appropriations, current & capital	4,302,090	4,302,090			
05 State grants and contracts	63,741	63,741			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	0	0			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	336,746				
10 Interest earnings	375,893				
11 Dividend earnings	0				
12 Realized capital gains	503,150				

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

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User ID: P2294071

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

Fiscal Year: September 1, 2009 - August 31, 2010

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	8,278,271	8,278,271			
02 Employee benefits, total	1,736,220	1,736,220			
03 Payment to state retirement funds (maybe included in line 02 above)	546,409	546,409			
04 Current expenditures other than salaries	12,449,087	12,449,087			
Capital outlay:					
05 Construction	3,002,202	3,002,202			
06 Equipment purchases	61,704	61,704			
07 Land purchases	0	0			
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships					

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

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User ID: P2294071

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

Fiscal Year: September 1, 2009 - August 31, 2010

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"/>

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

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

Fiscal Year: September 1, 2009 - August 31, 2010

**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

58,103,417

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

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**Summary****Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the ExPT and sent to your institution's CEO in November 2011.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or [ipedshelp@rti.org](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$0	0%	N/A
Government appropriations	\$4,302,090	8%	N/A
Government grants and contracts	\$63,741	0%	N/A
Private gifts, grants, and contracts	\$329,492	1%	N/A
Investment income	\$19,319,033	34%	N/A
Other core revenues	\$32,888,310	58%	N/A
Total core revenues	\$56,902,666	100%	N/A
Total revenues	\$56,902,666		N/A

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

**Core Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$0	0%	N/A
Research	\$1,179,400	4%	N/A
Public service	\$107,923	0%	N/A
Academic support	\$9,076,230	29%	N/A
Institutional support	\$12,145,021	38%	N/A
Student services	\$441,249	1%	N/A
Other core expenses	\$8,662,180	27%	N/A
Total core expenses	\$31,612,003	100%	N/A
Total expenses	\$31,612,003		N/A

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

**Calculated value**

FTE enrollment

The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.





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**Explanation Report**

Number	Source	Location	Description	Severity	Accepted
<b>Screen: Part B - Revenues and Other Additions</b>					
1	Row: 18 Col: 3	Screen Entry	The number entered, 1,112,100, has an expected range of between 1,116,018 and 3,348,052 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: The prior year (FY09) was unusually high due to revenue received from a local government grant related to a property lease contract of the UH System Sugar Land Building 2 in the amount of \$1,750,000.00.					
<b>Screen: Part B - Revenues and Other Additions</b>					
2	Row: 22 Col: 3	Screen Entry	This number is expected to be greater than zero since most institutions award Pell grants which should be reported as Federal nonoperating grants. Please explain.	Explanation	Yes
Reason: The central administration institution only provides administrative oversight for the university system and does not have any student enrollment. Therefore no Pell grants are awarded at this institution.					
<b>Screen: Part C - Expenses and Other Deductions</b>					
3	Row: 26 Col: 7	Screen Entry	The number entered, 8,130,038, has an expected range of between 336,062 and 1,008,184 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: Total Depreciation was significantly higher in FY10, as compared to FY09, due primarily to the new requirement that Intangible Assets & related Amortization be included in Capital Asset activity. Amortization was \$5.9M for FY10. FY10 also saw an increase in Depreciation of Buildings, of \$1.5M, because a new building (UH Sugar Land Bldg 2) went into service at the end of FY09.					
4	Row: 26 Col: 3	Screen Entry	The number entered, 31,612,003, has an expected range of between 90,402,322 and 271,206,966 based on last year's amount. Please explain this difference.	Explanation	Yes
Reason: This decrease reflects a change in procedure after talking with Dianne Ferris (IPEDS Help) in summer 2009. On FY09 IPEDS survey, we separated gains & losses on Investments and included losses of \$147M on Part C; however, Dianne said we should simply report the net amount on Part B. This change was implemented this year (FY10) for 783-UH System Administration.					