

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2012

Finance 2012-13

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)

User ID: P2294071

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)

User ID: P2294071

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, 2012.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2011"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2012"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know (Explain in box below)
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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)

User ID: P2294071

Part A - Statement of Net Assets

Fiscal Year: September 1, 2011 - August 31, 2012

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
<u>Current Assets</u>			
01	Total current assets	434,054,306	211,792,284
<u>Noncurrent Assets</u>			
31	Depreciable capital assets, net of depreciation	50,135,221	58,401,737
04	Other noncurrent assets CV=[A05-A31]	512,886,257	633,222,749
05	Total noncurrent assets	563,021,478	691,624,486
06	Total assets CV=(A01+A05)	997,075,784	903,416,770
<u>Current Liabilities</u>			
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	859,755,608	734,450,232
09	Total current liabilities	859,755,608	734,450,232
<u>Noncurrent Liabilities</u>			
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	388,077	417,499
12	Total noncurrent liabilities	388,077	417,499
13	Total liabilities CV=(A09+A12)	860,143,685	734,867,731
<u>Net Assets</u>			
14	Invested in capital assets, net of related debt	39,580,421	47,073,677
15	Restricted-expendable	15,217,367	42,383,927
16	Restricted-nonexpendable	44,562,408	42,068,909
17	Unrestricted CV=[A18-(A14+A15+A16)]	37,571,903	37,022,526
18	Total net assets CV=(A06-A13)	136,932,099	168,549,039

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: P2294071

Part A - Statement of Net Assets (Page 2)

Fiscal Year: September 1, 2011 - August 31, 2012

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>	1,212,515	1,212,515
23	<u>Buildings</u>	44,589,384	44,385,204
32	<u>Equipment, including art and library collections</u>	1,352,073	1,223,348
27	<u>Construction in progress</u>	543,181	672,185
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	53,553,723	53,349,822
28	<u>Accumulated depreciation</u>	10,807,405	8,562,552
33	<u>Intangible assets, net of accumulated amortization</u>	13,788,655	20,143,223
34	<u>Other capital assets</u>	0	0

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Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition & fees, after deducting discounts & allowances	0	0
Grants and contracts - operating			
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	25,473	48,427
04	Local government/private operating grants and contracts	0	0
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	0	0
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	0	0
26	Sales & services of educational activities	1,264,002	1,087,485
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	1,289,475	1,135,912

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal appropriations	0	0
11	State appropriations	27,529,314	4,029,033
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	1,568,336
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	98,551	1,252,096
17	Investment income	-18,462,557	33,534,320
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,883,650	3,742,225
19	Total nonoperating revenues	19,048,958	44,126,010
27	Total operating and nonoperating revenues CV=[B19+B09]	20,338,433	45,261,922
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

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	10,000	443,604
23	Other revenues & additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	10,000	443,604
25	Total all revenues and other additions CV=[B09+B19+B24]	↓ 20,348,433	45,705,526

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: P2294071

Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2011 - August 31, 2012
 Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1 Total amount	2 <u>Salaries & wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 <u>Interest</u>	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	0	0	0	0	0	0	0	0
02	Research	929,682	328,333	50,617	92,003	330,936	0	127,793	743,626
03	Public service	185,973	0	0	18,404	66,200	0	101,369	137,524
05	Academic support	9,756,255	2,328,772	619,441	965,492	3,472,908	0	2,369,642	8,608,764
06	Student services	468,677	210,000	35,670	46,381	166,834	0	9,792	342,665
07	Institutional support	12,835,496	4,919,392	900,990	1,270,217	4,569,018	0	1,175,879	13,593,566
08	Operation & maintenance of plant (see instructions)	0	61,619	21,917	-2,392,497	0	0	2,308,961	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	523,439						523,439	684,139
11	Auxiliary enterprises	0	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	27,265,851	0	0	0	0	0	27,265,851	5,890,633
19	Total expenses & deductions	51,965,373	7,848,116	1,628,635	0	8,605,896	0	33,882,726	30,000,917
	Prior year amount	30,000,917	7,913,065	1,576,148		8,183,552	0	12,328,152	
20	12-month Student FTE from E12								
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.

Institution: University of Houston-System Administration (229407)

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Part D - Summary of Changes In Net Assets

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	20,348,433	45,705,526
02	Total expenses & deductions (from C19)	51,965,373	30,000,917
03	Change in net assets during year CV=(D01-D02)	-31,616,940	15,704,609
04	Net assets beginning of year	168,549,039	152,844,430
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	136,932,099	168,549,039

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: P2294071

Part J - Revenue Data for Bureau of Census

Fiscal Year: September 1, 2011 - August 31, 2012

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	1,264,002	1,264,002	0		0
03 Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	27,529,314	27,529,314	0	0	0
05 State grants and contracts	25,473	25,473	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	108,551				
10 Interest earnings	52,240				
11 Dividend earnings	0				
12 Realized capital gains	2,654,512				

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: P2294071

Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2011 - August 31, 2012

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	7,848,117	7,848,117	0		0
02 Employee benefits, total	1,628,672	1,628,672	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	275,516	275,516	0	0	0
04 Current expenditures other than salaries	14,497,135	14,497,135	0	0	0
Capital outlay:					
05 Construction	196,596	196,596	0	0	0
06 Equipment purchases	115,199	115,199	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)

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Part L - Debt and Assets, page 1

Fiscal Year: September 1, 2011 - August 31, 2012

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	42,141,000
06 Short-term debt outstanding at end of fiscal year	25,123,000

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: P2294071

Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2011 - August 31, 2012

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	147,257,904

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: P2294071

Prepared by**This survey component was prepared by:**

Keyholder SFA Contact HR Contact Finance Contact Other

Name: Email:

How long did it take to prepare this survey component?

 hours minutes

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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 2013.

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.

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	\$27,529,314	135%	N/A
Government grants and contracts	\$25,473	0%	N/A
Private gifts, grants, and contracts	\$98,551	0%	N/A
Investment income	-\$18,462,557	-91%	N/A
Other core revenues	\$11,157,652	55%	N/A
Total core revenues	\$20,348,433	100%	N/A
Total revenues	\$20,348,433		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	\$929,682	2%	N/A
Public service	\$185,973	0%	N/A
Academic support	\$9,756,255	19%	N/A
Institutional support	\$12,835,496	25%	N/A
Student services	\$468,677	1%	N/A
Other core expenses	\$27,789,290	53%	N/A
Total core expenses	\$51,965,373	100%	N/A
Total expenses	\$51,965,373		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.

Institution: University of Houston-System Administration (229407) User ID: P2294071
 Edit Report

Finance

University of Houston-System Administration (229407)

Source	Description	Severity	Resolved	Options
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Screen: Revenues Part 3

Perform Edits	The number entered (20,348,433) has an expected range of between 22,852,763 and 68,558,289 based on last year's amount. Please explain this difference. (Error #5301)	Explanation	Yes	
Reason:	We incurred a significant unrealized loss on endowment investments during FY12, as compared with FY11.			
Related Screens:	Revenues Part 3			

Screen: Expenses

Screen Entry	The number entered (51,965,373) has an expected range of between 15,000,459 and 45,001,375 based on last year's amount. Please explain this difference. (Error #5301)	Explanation	Yes	
Reason:	Starting in FY2012, the Texas state legislature began appropriating funds that were to be applied to annual debt service obligations for educational and general facilities to the System administrative oversight entity of a multi-campus organization. The increase in Other Expenses/Deductions represents the distribution of this new debt service funding to each of the institutions within the multi-campus organization.			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	
Related Screens:	Expenses			
Screen Entry	The expense for this classification is expected to be zero or left blank. Please confirm that this is correct. (Error #5214)	Confirmation	Yes	

Screen: Net Assets

Perform Edits	This number is expected to be greater than zero. Please verify. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Assets			



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

User ID: P2294071

Surveys

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Surveys

You have 1 unread message(s). [Instructions](#)



The status of EACH survey in the current collection must be **Locked, Complete, or Not Applicable** before the collection closes. Follow the Steps to Locking for EACH survey in the current collection:

1. Enter data
2. Perform edits
3. Resolve errors (enter explanations in edit report, or correct data when appropriate)
4. Perform edits again
5. Repeat steps 3 and 4 as needed, until survey status is Clean
6. Lock survey

The IC Header must be locked before starting the Fall collection survey components.

Current Collection Surveys

Survey	Close Date	Status	Steps to Locking	Options
Institution Identification		Complete		Edit Identification

Read-only Collection Surveys

Survey	Status	Steps to Locking	Options
IC Header	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Human Resources	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Finance	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF