

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2013

Finance 2013-14

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.
	There have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.
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:

- | | |
|----------------------------------|---|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/> | 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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2013"/>

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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input checked="" type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input type="radio"/> Yes - (report endowment assets)
<input checked="" type="radio"/> No

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: P2294071

Part A - Statement of Financial Position

Fiscal Year: September 1, 2012 - August 31, 2013

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 <u>current assets</u>	200,400,598	434,054,306
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	41,395,589	50,135,221
04	Other noncurrent assets CV=[A05-A31]	764,799,811	512,886,257
05	Total noncurrent assets	806,195,400	563,021,478
06	Total assets CV=(A01+A05)	1,006,595,998	997,075,784
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> CV=(A09-A07)	874,394,200	859,755,608
09	Total current liabilities	874,394,200	859,755,608
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	315,274	388,077
12	Total noncurrent liabilities	315,274	388,077
13	Total liabilities CV=(A09+A12)	874,709,474	860,143,685
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	32,543,422	39,580,421
15	<u>Restricted-expendable</u>	12,669,427	15,217,367
16	<u>Restricted-nonexpendable</u>	46,068,615	44,562,408
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	40,605,060	37,571,903
18	Total net assets CV=(A06-A13)	131,886,524	136,932,099

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: P2294071

Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	6,279,570	5,856,570
22	<u>Infrastructure</u>	1,212,515	1,212,515
23	<u>Buildings</u>	44,589,384	44,589,384
32	Equipment, including art and library collections	1,395,508	1,352,073
27	<u>Construction in progress</u>	543,181	543,181
Total for Plant, Property and Equipment CV = (A21+ .. A27)		54,020,158	53,553,723
28	<u>Accumulated depreciation</u>	13,194,387	10,807,405
33	Intangible assets, net of accumulated amortization	7,392,569	13,788,655
34	Other capital assets	0	0

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 B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts and allowances	0	0
	Grants and contracts - operating		
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	0	25,473
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 and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	0	0
26	Sales and services of educational activities	59,818	1,264,002
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	0	0
09	Total operating revenues	59,818	1,289,475

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	<input type="text" value="0"/>	0
11	State <u>appropriations</u>	<input type="text" value="27,065,923"/>	27,529,314
12	<u>Local appropriations, education district taxes, and similar support</u>	<input type="text" value="0"/>	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	<input type="text" value="0"/>	0
14	State nonoperating grants	<input type="text" value="0"/>	0
15	Local government nonoperating grants	<input type="text" value="0"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	<input type="text" value="41,661"/>	98,551
17	<u>Investment income</u>	<input type="text" value="10,092,400"/>	-18,462,557
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,314,310	9,883,650
19	Total nonoperating revenues	<input type="text" value="46,514,294"/>	19,048,958
27	Total operating and nonoperating revenues CV=[B19+B09]	46,574,112	20,338,433
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)

User ID: P2294071

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	<input type="text" value="0"/>	0
21	<u>Capital grants and gifts</u>	<input type="text" value="0"/>	0
22	<u>Additions to permanent endowments</u>	<input type="text" value="0"/>	10,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	0	0
24	Total other revenues and additions	<input type="text" value="0"/>	10,000
25	Total all revenues and other additions CV=[B09+B19+B24]	 46,574,112	20,348,433

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, 2012 - August 31, 2013

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only									
Line No.	Description	1 Total amount	2 <u>Salaries and 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
01	<u>Instruction</u>	0	0	0	0	0	0	0	0
02	<u>Research</u>	983,153	310,020	33,274	95,222	417,645	0	126,992	929,682
03	<u>Public service</u>	159,404	0	0	15,439	67,715	0	76,250	185,973
05	<u>Academic support</u>	2,638,526	974,573	65,292	255,552	1,120,850	0	222,259	9,756,255
06	<u>Student services</u>	550,483	220,000	33,720	53,316	233,846	0	9,601	468,677
07	<u>Institutional support</u>	16,349,274	5,521,289	1,234,827	1,583,493	6,945,202	0	1,064,463	12,835,496
08	<u>Operation and maintenance of plant</u> (see instructions)	0	102,956	42,151	-2,003,022	0	0	1,857,915	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u>	469,569						469,569	523,439
11	<u>Auxiliary enterprises</u>	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	30,469,279	0	0	0	0	0	30,469,279	27,265,851
19	Total expenses and deductions	51,619,688	7,128,838	1,409,264	0	8,785,258	0	34,296,328	51,965,373
	Prior year amount	51,965,373	7,848,116	1,628,635		8,605,896	0	33,882,726	
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 Position

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	46,574,112	20,348,433
02	Total expenses and deductions (from C19)	51,619,688	51,965,373
03	Change in net position during year CV=(D01-D02)	-5,045,576	-31,616,940
04	Net position beginning of year	136,932,099	168,549,039
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net position end of year (from A18)	131,886,524	136,932,099

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, 2012 - August 31, 2013

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	59,818	59,818	0		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	27,065,923	27,065,923	0	0	0
05	State grants and contracts	0	0	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	41,661				
10	Interest earnings	194,822				
11	Dividend earnings	0				
12	Realized capital gains	4,508,009				

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)

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Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2012 - August 31, 2013

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	7,128,838	<input type="text" value="7,128,838"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
02 Employee benefits, total	1,409,264	<input type="text" value="1,409,264"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
03 Payment to state retirement funds (maybe included in line 02 above)	413,580	<input type="text" value="413,580"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
04 Current expenditures other than salaries	12,075,956	<input type="text" value="12,075,956"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
Capital outlay:					
05 Construction	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
06 Equipment purchases	69,699	<input type="text" value="69,699"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
07 Land purchases	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
08 Interest on debt outstanding, all funds and activities	<input type="text" value="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: P2294071

Part L - Debt and Assets, page 1

Fiscal Year: September 1, 2012 - August 31, 2013

Debt		Amount
Category		
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	25,123,000
06	Short-term debt outstanding at end of fiscal year	53,256,000

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, 2012 - August 31, 2013

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="362,817,868"/>

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

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 [Data Center](#) and sent to your institution's CEO in November 2014.

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	\$27,065,923	58%	N/A
Government grants and contracts	\$0	0%	N/A
Private gifts, grants, and contracts	\$41,661	0%	N/A
Investment income	\$10,092,400	22%	N/A
Other core revenues	\$9,374,128	20%	N/A
Total core revenues	\$46,574,112	100%	N/A
Total revenues	\$46,574,112		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	\$983,153	2%	N/A
Public service	\$159,404	0%	N/A
Academic support	\$2,638,526	5%	N/A
Institutional support	\$16,349,274	32%	N/A
Student services	\$550,483	1%	N/A
Other core expenses	\$30,938,848	60%	N/A
Total core expenses	\$51,619,688	100%	N/A
Total expenses	\$51,619,688		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 1

Screen Entry	The amount reported is outside the expected range of between 644,738 and 1,934,212 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In FY13, the financial oversight of two academic learning centers, Sugar Land Center and Cinco Ranch, was transferred from UH-System Administration to the main UH campus. This resulted in a revenue reduction of \$1.2 million.			

Screen: Revenues Part 3

Perform Edits	The calculated amount of total all revenues and other additions in Part B, line 25 (46,574,112) is outside the expected range of between 10,174,217 and 30,522,649 when compared with the prior year value. Please correct your data or explain. (Error #5165)	Explanation	Yes	
Reason:	In FY12, we incurred a significant unrealized loss on endowment investments, as compared to FY11. In FY13, we have recovered more than \$21 million of the prior year unrealized loss and now have a modest unrealized gain on investments of \$5 million.			
Related Screens:	Revenues Part 3			

Screen: Expenses

Screen Entry	The amount reported is outside the expected range of between 4,878,128 and 14,634,382 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In FY13, the financial oversight of two academic learning centers, Sugar Land Center and Cinco Ranch, was transferred from UH-System Administration to the main UH campus. This resulted in a reduction of pure Academic Support expenses of roughly \$4 million. Since we allocate Depreciation and O&M of Plant based on expenditure function proportionality, the amounts allocated to Academic Support were accordingly reduced by a total of \$3 million.			
Screen Entry	The total amount of expenses reported for scholarships and fellowships expenses, excluding discounts & allowances in Part C (line 10) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5257)	Confirmation	Yes	
Perform Edits	The total amount of expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5249)	Confirmation	Yes	
Related Screens:	Expenses			
Perform Edits	The amount of depreciation expenses reported for public service in Part C (line 03) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5252)	Confirmation	Yes	
Related Screens:	Expenses			

Screen: Net Position

Perform Edits	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			



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

User ID: P2294072

Surveys

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Surveys

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 survey 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