

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2005

Finance 2005-06

Institution: University of Houston-System Administration (229407)

User ID: P52294073

**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.

Institution: University of Houston-System Administration (229407)

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Finance - Public institutions**General Information****Finance - Public Institutions**

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, 2005.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2004

And ending: month/year (MMYYYY)

Month: 8

Year: 2005

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.)

- Yes No 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 caveats 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.

0 Number of component unit columns on GPFS using FASB standards

0 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
 This Finance Survey form is for an institution that is part of a system
 Name of the system is:
 This Finance Survey form is for a system (or governing board) office

Caveats:

Institution: University of Houston-System Administration (229407)

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Part A - Statement of Net Assets
Fiscal Year 2005

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	100,821,958	139,143,017
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	12,517,821	12,919,072
03	<u>Accumulated depreciation</u> (enter as a positive amount)	3,097,885	2,745,697
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	514,866,890	489,076,670
05	Total noncurrent assets	524,286,826	499,250,045
06	Total assets (CV) CV=(A01+A05)	625,108,784	638,393,062
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	420,595,208	451,696,079
09	Total current liabilities	420,595,208	451,696,079
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	430,177	434,302
12	Total noncurrent liabilities	430,177	434,302
13	Total liabilities (CV) CV=(A09+A12)	421,025,385	452,130,381
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	20,704,024	20,529,852
15	Restricted-expendable	7,787,686	3,894,609
16	Restricted-nonexpendable	133,360,500	119,465,003
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	42,231,189	42,373,217
18	Total Net assets (CV) CV=(A06-A13)	204,083,399	186,262,681

CV= Calculated Value

CAVEATS

Institution: University of Houston-System Administration (229407)

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Part A - Plant, Property, and Equipment
Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	5,852,980	0	0	5,852,980
22	Infrastructure	0	0	0	
23	Buildings	10,067,550	0	0	10,067,550
24	Equipment	2,261,882	58,446	461,127	1,859,201
25	Art and <u>library collections</u>	589,640	1,430	0	591,070
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	177,227	415,010	0	592,237
28	Accumulated depreciation	2,745,697	352,188	0	3,097,885

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions**Fiscal Year 2005****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	0	0
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	12,500	0
03	State operating grants and contracts	22	88
04	Local/private operating grants and contracts	0	1,238,302
05	Sales & services of <u>auxiliary enterprises,</u> after deducting <u>discounts & allowances</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	8,370	72,671
09	Total operating revenues	20,892	1,311,061

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Part B - Revenues and Other Additions

Fiscal Year 2005

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	4,656,837	4,566,624
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 nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,575,949	6,055,614
17	Investment income	13,587,903	10,263,176
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	31,291,758	26,373,346
19	Total nonoperating revenues	53,112,447	47,258,760

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions

Fiscal Year 2005

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	30,963	427,938
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	977,070	2,970,394
24	Total other revenues and additions	1,008,033	3,398,332
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	54,141,372	51,968,153

CV = Calculated Value

CAVEATS

Institution: University of Houston-System Administration (229407)

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Part C - Expenses and Other Deductions
Fiscal Year 2005

**Report in whole
dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	0	0	0	0	0
02	Research	376,847	238,113	19,609	0	119,125
03	Public service	4,374	160	4,125	0	89
05	Academic support	2,803,394	1,283,332	165,158	0	1,354,904
06	Student services	203,520	180,918	14,202	0	8,400
07	Institutional support	8,139,695	4,071,373	1,488,882	0	2,579,440
08	Operation & maintenance of plant	569,307	98,548	155,964	0	314,795
09	Depreciation	352,188			352,188	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	549,375				549,375
11	Auxiliary enterprises	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	0	0	0	0	0
15	Total operating expenses	12,998,700	5,872,444	1,847,940	352,188	4,926,128
	Prior year amount	30,721,509	8,582,373	2,191,084	1,745,153	18,202,899

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User ID: P52294073

Part C - Expenses and Other Deductions
Fiscal Year 2005

**Report in whole dollars
only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	0				0
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	23,321,954	0		0	23,321,954
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	23,321,954	0		0	23,321,954
19	Total expenses & deductions	36,320,654	5,872,444	1,847,940	352,188	28,248,082
	Prior year amount	61,233,222	8,582,373	2,191,084	1,745,153	48,714,612

CV = Calculated Value

CAVEATS

Institution: University of Houston-System Administration (229407)

User ID: P52294073

Part D - Summary of Changes in Net Assets
Fiscal Year 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	54,141,372	51,968,153
02	Total expenses & deductions (from C19)	36,320,654	61,233,222
03	Increase in net assets during year (CV) CV=(D01-D02)	17,820,718	-9,265,069
04	Net assets beginning of year	186,262,681	195,527,750
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	204,083,399	186,262,681

CV = Calculated Value

CAVEATS

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User ID: P52294073

Part H - Details of Endowment Assets

Fiscal Year 2005

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	150,312,130	141,416,358
02	Value of <u>endowment assets</u> at the end of the fiscal year	165,092,401	150,312,130

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User ID: P52294073

Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)
Fiscal Year 2005**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	0		0		
02 Sales and services	8,370	8,370	0		0
03 Federal grants/contracts (excludes Pell Grants)	12,500	12,500	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	4,656,837	4,656,837	0	0	0
05 State grants and contracts	22	22	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	3,575,949				
10 Interest earnings	1,981,378				
11 Dividend earnings	0				
12 Realized capital gains	11,659,619				

CAVEATS

Institution: University of Houston-System Administration (229407)

User ID: P52294073

Part K - Expenditure Data for Bureau of Census**Part K - Expenditures
Fiscal Year 2005**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/ independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/ experiment services (5)
01 Salaries and wages	5,872,444	5,872,444	0		0
02 Employee benefits, total	1,847,940	1,847,940	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	476,200	476,200	0	0	0
04 Current expenditures other than salaries Capital outlay:	4,728,940	4,728,940	0	0	0
05 Construction	415,010	415,010	0	0	0
06 Equipment purchases	58,446	58,446	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships					

CAVEATS

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Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2005****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

CAVEATS

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Part L - Debt and Assets, page 2**Part L - Debt and Assets (page 2)****Fiscal Year 2005**

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	71,291,797

CAVEATS

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Explanation Report

Number	Source Location	Description	Severity	Accepted
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Screen: Part 1

1	Screen Entry	Row 15 The number entered, 20892, has an expected range of Column between 655531 and 1966591 based on last year's amount. Please explain this difference.	Explanation	Yes
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Reason: The FY05 decrease in Operating Revenue is due to a substantial reduction of private grant revenue, which resulted from the move of the KUHT Television Station from UH System Administration (229407) to University of Houston (225511).

Screen: Part 1

2	Screen Entry	Row 19 The number entered, 12998700, has an expected range of Column between 15360755 and 46082263 based on last year's amount. Please explain this difference.	Explanation	Yes
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Reason: Reduction in FY05 Operating Expenses is due to movement of television station, KUHT, from UH System Administration (229407) to University of Houston (225511).

Print Form(s)

Go back