

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2014

Finance 2014-15

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 are changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

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, 2014.)

Beginning: month/year (MMYYYY) Month: 9 Year: 2013

And ending: month/year (MMYYYY) Month: 8 Year: 2014

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.

Text area for providing context for the data reported above.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part A - Statement of Financial Position

Fiscal Year: September 1, 2013 - August 31, 2014

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>	187,513,438	200,400,598
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	32,543,302	41,395,589
04	Other noncurrent assets CV=[A05-A31]	832,594,151	764,799,811
05	Total noncurrent assets	865,137,453	806,195,400
06	Total assets CV=(A01+A05)	1,052,650,891	1,006,595,998
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	1,021,643	0
08	Other <u>current liabilities</u> CV=(A09-A07)	898,976,806	874,394,200
09	Total current liabilities	899,998,449	874,394,200
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	15,937,664	0
11	Other noncurrent liabilities CV=(A12-A10)	324,428	315,274
12	Total noncurrent liabilities	16,262,092	315,274
13	Total liabilities CV=(A09+A12)	916,260,541	874,709,474
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	27,904,273	32,543,422
15	<u>Restricted-expendable</u>	14,558,116	12,669,427
16	<u>Restricted-nonexpendable</u>	50,187,287	46,068,615
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	43,740,674	40,605,060
18	Total net assets CV=(A06-A13)	136,390,350	131,886,524

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2013 - August 31, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	10,118,255	6,279,570
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 <u>library collections</u>	1,009,839	1,395,508
27	<u>Construction in progress</u>	0	543,181
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	56,929,993	54,020,158
28	<u>Accumulated depreciation</u>	15,264,917	13,194,387
33	Intangible assets, net of accumulated amortization	996,481	7,392,569
34	Other capital assets	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, 2013 - August 31, 2014

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees</u> , after deducting <u>discounts and allowances</u>	0	0
	Grants and contracts - operating		
02	Federal operating grants and contracts	0	0
03	State operating grants and contracts	11,237	0
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 <u>discounts and allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	60,187	59,818
08	Other sources - operating (CV CV=[B09-(B01++B26)])	0	0
09	Total operating revenues	71,424	59,818

Institution: University of Houston-System Administration (229407)

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Part B - Revenues and Other Additions**Fiscal Year: September 1, 2013 - August 31, 2014**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	25,823,419	27,065,923
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	977,855	41,661
17	<u>Investment income</u>	15,884,886	10,092,400
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,054,412	9,314,310
19	Total nonoperating revenues	52,740,572	46,514,294
27	Total operating and nonoperating revenues CV=[B19+B09]	52,811,996	46,574,112
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

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Part B - Revenues and Other Additions

Fiscal Year September 1, 2013 - August 31, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	153	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,139	0
24	Total other revenues and additions	2,292	0
25	Total all revenues and other additions CV=[B09+B19+B24]	52,814,288	46,574,112

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Institution: University of Houston-System Administration (229407)

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Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2013 - August 31, 2014

Report Total Operating AND Non-Operating Expenses in this section

Report in whole dollars only

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	0	0	0	0	0	0	0	0
02	Research	1,276,889	322,640	44,312	127,026	528,767	2,152	251,992	983,153
03	Public service	0	0	0	0	0	0	0	159,404
05	Academic support	2,112,713	717,407	120,503	210,175	874,887	3,560	186,181	2,638,526
06	Student services	741,287	300,220	49,503	73,744	306,971	1,249	9,600	550,483
07	Institutional support	16,915,657	5,465,500	1,173,877	1,682,792	7,004,870	28,502	1,560,116	16,349,274
08	Operation and maintenance of plant (see instructions)	0	167,472	64,957	-2,093,737	0	0	1,861,308	0
10	Scholarships and fellowships expenses, excluding discounts and allowances	469,569						469,569	469,569
11	Auxiliary enterprises	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	26,794,347	0	0	0	0	0	26,794,347	30,469,279
19	Total expenses and deductions	48,310,462	6,973,239	1,453,152	0	8,715,495	35,463	31,133,113	51,619,688
	Prior year amount	51,619,688	7,128,838	1,409,264		8,785,258	0	34,296,328	
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.

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2013 - August 31, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	52,814,288	46,574,112
02	Total expenses and deductions (from C19)	48,310,462	51,619,688
03	Change in net position during year CV=(D01-D02)	4,503,826	-5,045,576
04	Net position beginning of year	131,886,524	136,932,099
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	1
06	Net position end of year (from A18)	136,390,350	131,886,524

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 J - Revenue Data for Bureau of Census

Fiscal Year: September 1, 2013 - August 31, 2014

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	60,187	60,187	0		0
03 Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	25,823,419	25,823,419	0	0	0
05 State grants and contracts	11,238	11,238	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	978,008				
10 Interest earnings	60,285				
11 Dividend earnings	0				
12 Realized capital gains	9,921,122				

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 K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2013 - August 31, 2014

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	6,973,239	6,973,239	0		0
02 Employee benefits, total	1,453,152	1,453,152	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	408,204	408,204	0	0	0
04 Current expenditures other than salaries	12,576,031	12,576,031	0	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	114,854	114,854	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	35,463				
09 Scholarships/fellowships					

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 1

Fiscal Year: September 1, 2013 - August 31, 2014

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	0
02 Long-term debt issued during fiscal year	16,959,307
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	16,959,307
05 Short-term debt outstanding at beginning of fiscal year	52,856,000
06 Short-term debt outstanding at end of fiscal year	48,136,000

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 2

Fiscal Year: September 1, 2013 - August 31, 2014

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	352,296,430

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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Prepared by

This survey component was prepared by:

<input type="radio"/> Keyholder	<input type="radio"/> SFA Contact	<input type="radio"/> HR Contact
<input checked="" type="radio"/> Finance Contact	<input type="radio"/> Academic Library Contact	<input type="radio"/> Other
Name: <input type="text" value="David Ellis"/>		
Email: <input type="text" value="dellis@uh.edu"/>		

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)

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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 [Data Center](#) and sent to your institution's CEO in November 2015.

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
State appropriations	\$25,823,419	49%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$11,237	0%	N/A
Private gifts, grants, and contracts	\$977,855	2%	N/A
Investment income	\$15,884,886	30%	N/A
Other core revenues	\$10,116,891	19%	N/A
Total core revenues	\$52,814,288	100%	N/A
Total revenues	\$52,814,288		N/A

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). 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	\$1,276,889	3%	N/A
Public service	\$0	0%	N/A
Academic support	\$2,112,713	4%	N/A
Institutional support	\$16,915,657	35%	N/A
Student services	\$741,287	2%	N/A
Other core expenses	\$27,263,916	56%	N/A
Total core expenses	\$48,310,462	100%	N/A
Total expenses	\$48,310,462		N/A

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

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)
 Edit Report

User ID: P2294071

Finance

University of Houston-System Administration (229407)

Source	Description	Severity	Resolved	Options
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Screen: Expenses

Screen Entry	The amount reported is outside the expected range of between 79,702 and 239,106 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Houston Public Media (Public Radio & TV) had been shifted, several years ago, from UH-System Administration (229407) to University of Houston (225511). It had been agreed that UH-System Admin would pay for a particular radio program for several years. The final payment was made during FY2013, so no further payments were made in FY2014.			
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	