

Institution: University of Houston-System Administration (229407)
User ID: sennis

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.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

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

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

Finance - Public Institutions' Reporting Standard

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.

Finance - Public Institutions Using GASB Standards

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)

Month: 8

Year: 2019

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 OR in progress
(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 ?

No

Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

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

Pension and OPEB are only included in the financial statements of the Combined University of Houston System. They are not allocated, nor reported, at a campus or system administration level.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2018 - August 31, 2019

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
	Assets		
01	Total current assets	307,748,340	541,574,151
31	Depreciable capital assets, net of depreciation	20,313,979	22,386,957
04	Other noncurrent assets CV=[A05-A31]	1,082,482,393	1,011,951,588
05	Total noncurrent assets	1,102,796,372	1,034,338,545
06	Total assets CV=(A01+A05)	1,410,544,712	1,575,912,696
19	Deferred outflows of resources	0	0
	Liabilities		
07	Long-term debt, current portion	2,811,936	2,951,732
08	Other current liabilities CV=(A09-A07)	1,206,716,508	1,373,717,825
09	Total current liabilities	1,209,528,444	1,376,669,557
10	Long-term debt	53,296,152	56,108,087
11	Other noncurrent liabilities CV=(A12-A10)	355,893	363,618
12	Total noncurrent liabilities	53,652,045	56,471,705
13	Total liabilities CV=(A09+A12)	1,263,180,489	1,433,141,262
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	34,740,552	27,069,034
15	Restricted-expendable	16,749,476	22,690,438
16	Restricted-nonexpendable	44,837,362	46,333,004
17	Unrestricted CV=[A18-(A14+A15+A16)]	51,036,833	46,678,958
18	Net position CV=[(A06+A19)-(A13+A20)]	147,364,223	142,771,434

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

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	21,417,878	21,417,878
22	Infrastructure	1,212,515	1,212,515
23	Buildings	44,589,384	44,589,384
32	Equipment, including art and library collections	914,790	983,079
27	Construction in progress	33,081,204	5,339,800
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	101,215,771	73,542,656
28	Accumulated depreciation	26,402,710	24,398,021
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2018 - August 31, 2019

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.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	71,492,303	72,866,915
02	Total expenses and deductions for this institution AND all of its child institutions	66,899,514	58,937,212
03	Change in net position during year CV=(D01-D02)	4,592,789	13,929,703
04	Net position beginning of year for this institution AND all of its child institutions	142,771,434	128,841,731
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	147,364,223	142,771,434

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

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Part B - Revenues by Source (1)

Fiscal Year: September 1, 2018 - August 31, 2019

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	603	9,160
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 auxiliary enterprises, after deducting discounts and allowances	0	0
26	Sales and services of educational activities	60,187	60,187
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	60,790	69,347

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	47,773,484	47,841,629
12	Local appropriations, education district taxes, and similar support	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	Gifts, including contributions from affiliated organizations		289,652
17	Investment income	9,575,602	14,132,496
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,465,246	1,375,691
19	Total nonoperating revenues	66,814,332	63,639,468
27	Total operating and nonoperating revenues CV=[B19+B09]	66,875,122	63,708,815
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2018 - August 31, 2019

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	18,000	12,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	4,599,181	9,146,100
24	Total other revenues and additions CV=[B25-(B9+B19)]	4,617,181	9,158,100
25	Total all revenues and other additions	71,492,303	72,866,915

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2018 - August 31, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	0	0	0	0
02	Research	919,614	883,694	425,360	417,000
03	Public service	0	0	0	0
05	Academic support	1,511,910	1,763,659	713,108	883,609
06	Student services	646,451	607,381	374,420	364,679
07	Institutional support	15,268,058	14,294,273	6,866,778	6,649,657
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	0	0		
11	Auxiliary enterprises	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	48,553,481	41,388,205	0	0
19	Total expenses and deductions	66,899,514	58,937,212	8,379,666	8,314,945

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	8,379,666	8,314,945
19-3	Benefits	1,829,746	1,934,377
19-4	Operation and Maintenance of Plant (as a natural expense)	1,962,316	1,959,738
19-5	Depreciation	2,072,978	2,317,924
19-6	Interest	2,011,883	918,630
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	50,642,925	43,491,598
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	66,899,514	58,937,212
20-1	12-month Student FTE (from E12 survey)		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

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

Part J - Revenue Data for the Census Bureau**Fiscal Year: September 1, 2018 - August 31, 2019**

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)	1,313,268	1,313,268	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	47,773,484	47,773,484	0	0	0
05 State grants and contracts	603	603	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, NOT including capital grants	18,000				
10 Interest earnings	5,968,594				
11 Dividend earnings	0				
12 Realized capital gains	4,944,735				

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

Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2018 - August 31, 2019

Category	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)
02 Employee benefits, total	1,875,733	1,875,733			
03 Payment to state retirement funds (may be included in line 02 above)	352,351	352,351			
04 Current expenditures including salaries	16,638,462	16,638,462			
Capital outlays					
05 Construction	27,741,404	27,741,404			
06 Equipment purchases	0	0			
07 Land purchases	0	0			
08 Interest on debt outstanding, all funds and activities	2,483,353				

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

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: September 1, 2018 - August 31, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	59,059,819
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	2,951,732
04 Long-term debt outstanding at end of fiscal year	56,108,087
05 Short-term debt outstanding at beginning of fiscal year	83,567,000
06 Short-term debt outstanding at end of fiscal year	94,972,000

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

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	208,243
08 Total cash and security assets held at end of fiscal year in bond funds	28,530,820
09 Total cash and security assets held at end of fiscal year in all other funds	468,465,547

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

Prepared by

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.

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: Puja Patel		
Email: papatel9@central.uh.edu		

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

3.00	Number of Staff (including yourself)
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How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	12.00 hours	10.00 hours	4.00 hours	14.00 hours
Other offices	hours	hours	hours	hours

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 2019.

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	\$47,773,484	67%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$603	0%	N/A
Private gifts, grants, and contracts	\$0	0%	N/A
Investment income	\$9,575,602	13%	N/A
Other core revenues	\$14,142,614	20%	N/A
Total core revenues	\$71,492,303	100%	N/A
Total revenues	\$71,492,303		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. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$0	0%	N/A
Research	\$919,614	1%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,511,910	2%	N/A
Institutional support	\$15,268,058	23%	N/A
Student services	\$646,451	1%	N/A
Other core expenses	\$48,553,481	73%	N/A
Total core expenses	\$66,899,514	100%	N/A
Total expenses	\$66,899,514		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. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
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FTE enrollment	
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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 clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Houston-System Administration (229407)

Source	Description	Severity	Resolved	Options
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 459,315 and 1,377,945 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Bonds are held at System Administration on behalf of the academic campuses. In 2019, some additional adjustments between campuses & system administration were posted.			
Perform Edits	Other natural expense category should not account for more than 60% of total expenses. Please correct your data or explain. (Error #5280)	Explanation	Yes	
Reason:	Being System Administration, rather than an academic campus, regular natural expenses are lower and deductions and transfers out to the campuses are more dominant.			
Related Screens:	Expenses Part 1, Expenses Part 2			