

IPEDS 2020-21 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org

OMB NO. 1850-0582 v.27 : Approval Expires 8/31/2022

User ID: P2294071

Finance 2020-21

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined in the IPEDS instructions. NCES expects that some data reported during the 2020-21 data collection year will vary from established prior trends due to the impacts of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2020-21:

Using GASB Reporting Standards:

- Screening question on pension and Postemployment Benefits Other than Pension (OPEB) has been split into two questions in General Information.
- Part E has been relabeled to become Part E-1 and new screen Part E-2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting public institutions only)
- New data elements for Postemployment Benefits Other than Pension (OPEB) have been added to Part M-2.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part N. (degree-granting public institutions only)

Using FASB Reporting Standards:

- New screening question on athletics revenues has been added to General Information. (degree-granting private, not-for-profit institutions only)
- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New data elements have been added to Part H to collect more detail on the change in endowments and all instances of "endowment assets" have been revised to "endowment net assets." (degree-granting private, not-for-profit institutions only)
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part I. (degree-granting private, not-for-profit institutions only)

For-Profit Institutions:

- Part C has been relabeled to become Part C1 and new screen Part C2 on Sources of Discounts and Allowances has been added.
- New screen and data elements have been added to collect numerator and denominator for financial health ratios calculations in Part G. (degree-granting private, for-profit institutions)

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 (877) 225-2568**.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Finance - Public Institutions Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2020.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2019"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2020"/>

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

a) 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)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- Does not have intercollegiate athletics revenue
- Other (specify in box below)

5. Endowment AssetsDoes this institution or any of its foundations or other affiliated organizations own endowment assets ?

- No
- Yes - (report endowment assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
-  Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?
(No/Yes)

- No
 Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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. The General purpose financial statements are audited as part of the statewide single audit process. The FY2020 Texas CAFR received an unqualified opinion.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2019 - August 31, 2020			
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>Assets</u>			
01	Total <u>current assets</u>	459,547,341	307,748,340
31	Depreciable <u>capital assets</u> , net of depreciation	47,044,955	20,313,979
04	Other noncurrent assets CV=[A05-A31]	1,120,468,214	1,082,482,393
05	Total <u>noncurrent assets</u>	1,167,513,169	1,102,796,372
06	Total assets CV=(A01+A05)	1,627,060,510	1,410,544,712
19	<u>Deferred outflows of resources</u>	0	0
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	2,934,324	2,811,936
08	Other current liabilities CV=(A09-A07)	1,421,824,399	1,206,716,508
09	Total <u>current liabilities</u>	1,424,758,723	1,209,528,444
10	<u>Long-term debt</u>	50,352,240	53,296,152
11	Other noncurrent liabilities CV=(A12-A10)	474,840	355,893
12	Total <u>noncurrent liabilities</u>	50,827,080	53,652,045
13	Total liabilities CV=(A09+A12)	1,475,585,803	1,263,180,489
20	<u>Deferred inflows of resources</u>	0	0
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	37,733,224	34740552
15	<u>Restricted-expendable</u>	21,927,651	16,749,476
16	<u>Restricted-nonexpendable</u>	47,434,756	44,837,362
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	44,379,076	51036833

18	Net position CV=[(A06+A19)-(A13+A20)]	151,474,707	147364223
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Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2019 - August 31, 2020			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	21,417,878	21,417,878
22	<u>Infrastructure</u>	1,212,515	1,212,515
23	<u>Buildings</u>	73,589,384	44,589,384
32	Equipment, including art and <u>library collections</u>	914,790	914,790
27	<u>Construction in progress</u>	5,161,408	33,081,204
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	102,295,975	101,215,771
28	<u>Accumulated depreciation</u>	28,671,734	26,402,710
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2019 - August 31, 2020			
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	70,843,750	71492303
02	Total expenses and deductions for this institution AND all of its child institutions	66,733,266	66899514
03	Change in net position during year CV=(D01-D02)	4,110,484	4592789
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	147,364,223	142771434
05	<u>Adjustments to beginning net position</u> 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)	151474707	147364223

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Institution: University of Houston-System Administration (229407)

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Part B - Revenues by Source (1)

Fiscal Year: September 1, 2019 - August 31, 2020			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
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	619	603
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>	55,171	60,187
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	55,790	60,790

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Part B - Revenues by Source (2)

Fiscal Year: September 1, 2019 - August 31, 2020			
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>	41,989,510	47,773,484
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	638,308	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	0	0
17	<u>Investment income</u>	15,314,572	9575602
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	8,871,467	9,465,246
19	Total nonoperating revenues	66,813,857	66,814,332
27	Total operating and nonoperating revenues CV=[B19+B09]	66,869,647	66,875,122
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 by Source (3)

Fiscal Year: September 1, 2019 - August 31, 2020			
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"/>	18000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	3,974,103	4,599,181
24	Total other revenues and additions CV=[B25-(B9+B19)]	3,974,103	4617181
25	Total all revenues and other additions	<input type="text" value="70,843,750"/>	71,492,303

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Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2019 - August 31, 2020 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	<u>Instruction</u>	0	0	0	0
02	<u>Research</u>	771,527	919,614	434,087	425,360
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	1,303,195	1,511,910	587,178	713,108
06	<u>Student services</u>	678,274	646,451	382,114	374,420
07	<u>Institutional support</u>	16,468,686	15,268,058	7,556,798	6,866,778
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)</u>	0	0		
11	<u>Auxiliary enterprises</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	47,511,584	48,553,481	0	0
19	Total expenses and deductions	66,733,266	66,899,514	8,960,177	8,379,666

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Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2019 - August 31, 2020			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	<u>Salaries and Wages</u> (from Part C-1,Column 2 line 19)	8960177	8,379,666
19-3	<u>Benefits</u>	<input type="text" value="2,146,928"/>	1,829,746
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	<input type="text" value="1,184,627"/>	1,962,316
19-5	<u>Depreciation</u>	<input type="text" value="2,269,024"/>	2,072,978
19-6	<u>Interest</u>	<input type="text" value="2,944,335"/>	2,011,883
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 49,228,175	50,642,925
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	66733266	66,899,514
20-1	<u>12-month Student FTE (from E12 survey)</u>		
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]		

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Being System Administration, rather than an academic campus, regular natural expenses are lower and deductions and transfers out to the campuses are more dominant.

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Part N - Financial Health

Fiscal Year: September 1, 2019 - August 31, 2020		
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's FASB component unit.)</i>	Current year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	47,810,146
02	Operating revenues + nonoperating revenues	66,869,648
03	Change in net position	4,110,484
04	Net position	147,364,223
05	Expendable net assets	59,713,188
06	Plant-related debt	53,286,564
07	Total expenses	19,059,501

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2019 - August 31, 2020

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Amount			
		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	55,171	55,171	0		0
03 Federal grants/contracts (excludes Pell Grants)	638,308	638,308	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	41,989,510	41,989,510	0	0	0
05 State grants and contracts	619	619	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	0				
10 Interest earnings	2,671,008				
11 <u>Dividend earnings</u>	0				
12 <u>Realized capital gains</u>	3,510,372				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).



Institution: University of Houston-System Administration (229407)

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2019 - August 31, 2020						
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	2,195,924	2,195,924	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	417,237	417,237	0	0	0
04	Current expenditures including salaries	16,368,409	16,368,409	0	0	0
Capital outlays						
05	Construction	1,080,204	1,080,204	0	0	0
06	Equipment purchases	0	0	0	0	0
07	Land purchases	0	0	0	0	0
08	Interest on debt outstanding, all funds and activities	62,910,654				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

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

Fiscal Year: September 1, 2019 - August 31, 2020			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		56,108,087
02	Long-term debt issued during fiscal year		434,107
03	Long-term debt retired during fiscal year		3,255,630
04	Long-term debt outstanding at end of fiscal year		53,286,564
05	Short-term debt outstanding at beginning of fiscal year		94,972,000
06	Short-term debt outstanding at end of fiscal year		43,681,000

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Houston-System Administration (229407)

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

Fiscal Year: September 1, 2019 - August 31, 2020		
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	75,114,694
09	Total cash and security assets held at end of fiscal year in all other funds	597,507,088

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Prepared by

Prepared by

Reporting Reminders:

- 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:

Email:

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

Number of Staff (including yourself)

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	<input type="text" value="12.00"/> hours	<input type="text" value="10.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="14.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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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 2020.

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	\$41,989,510	59%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$638,927	1%	N/A
Private gifts, grants, and contracts	\$0	0%	N/A
Investment income	\$15,314,572	22%	N/A
Other core revenues	\$12,900,741	18%	N/A
Total core revenues	\$70,843,750	100%	N/A
Total revenues	\$70,843,750	N/A	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	\$771,527	1%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,303,195	2%	N/A
Institutional support	\$16,468,686	25%	N/A
Student services	\$678,274	1%	N/A
Other core expenses	\$47,511,584	71%	N/A
Total core expenses	\$66,733,266	100%	N/A
Total expenses	\$66,733,266	N/A	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

	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 clock hours). All doctor's degree students are reported as graduate students.

Institution: University of Houston-System Administration (229407)

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Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Expenses Part 2				
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			