

# IPEDS 2021-22 Data Collection System

IPEDS HELP DESK (877) 225-2568 | [ipedshelp@rti.org](mailto:ipedshelp@rti.org)

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User ID: P2294075

## Finance 2021-22

Institution: University of Houston-System Administration (229407)

User ID: P2294075

### 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 2021-22 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 2021-22:

- There are no changes to the 2021-22 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 (877) 225-2568**.

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## 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: P2294075

## 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, 2021.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2020"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2021"/>

**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
- i** 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 Assets**Does 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
- i** 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

 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 FY2021 Texas CAFR received an unqualified opinion.

## Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2020 - August 31, 2021

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
<b>Assets</b>			
01	Total <u>current assets</u>	446,897,046	459,547,341
31	Depreciable <u>capital assets</u> , net of depreciation	48,148,353	47,044,955
04	Other noncurrent assets CV=[A05-A31]	1,338,111,452	1,120,468,214
05	Total <u>noncurrent assets</u>	1,386,259,805	1,167,513,169
06	<b>Total assets</b> CV=(A01+A05)	<b>1,833,156,851</b>	<b>1,627,060,510</b>
19	<b>Deferred outflows of resources</b>	0	0
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	3,059,324	2,934,324
08	Other current liabilities CV=(A09-A07)	1,593,120,802	1,421,824,399
09	Total <u>current liabilities</u>	1,596,180,126	1,424,758,723
10	<u>Long-term debt</u>	47,292,917	50,352,240
11	Other noncurrent liabilities CV=(A12-A10)	520,166	474,840
12	Total <u>noncurrent liabilities</u>	47,813,083	50,827,080
13	<b>Total liabilities</b> CV=(A09+A12)	<b>1,643,993,209</b>	<b>1,475,585,803</b>
20	<b>Deferred inflows of resources</b>	0	0
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	39,589,122	37,733,224
15	<u>Restricted-expendable</u>	21,582,151	21,927,651
16	<u>Restricted-nonexpendable</u>	61,909,928	47,434,756
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	66,082,441	44,379,076
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	<b>189,163,642</b>	<b>151,474,707</b>

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2020 - August 31, 2021			
Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
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>	78,047,384	73,589,384
32	Equipment, including art and <u>library collections</u>	914,791	914,790
27	<u>Construction in progress</u>	706,004	5,161,408
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>102,298,572</b>	<b>102,295,975</b>
28	<u>Accumulated depreciation</u>	32,026,336	28,671,734
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Institution: University of Houston-System Administration (229407)

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## Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2020 - August 31, 2021

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 <b>AND all of its child institutions</b>	103,506,354	70,843,750
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	65,817,419	66,733,266
03	Change in net position during year <b>CV=(D01-D02)</b>	<b>37,688,935</b>	<b>4,110,484</b>
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	151,474,707	147,364,223
05	<u>Adjustments to beginning net position</u> and other gains or losses <b>CV=[D06-(D03+D04)]</b>	<b>0</b>	<b>0</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	189,163,642	151,474,707

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## Part B - Revenues by Source (1)

Fiscal Year: September 1, 2020 - August 31, 2021			
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	2,133	619
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>	65,703	55,171
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	0	0
09	Total operating revenues	67,836	55,790

Institution: University of Houston-System Administration (229407)

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## Part B - Revenues by Source (2)

Fiscal Year: September 1, 2020 - August 31, 2021			
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>	41,958,626	41,989,510
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	0	638,308
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	29,200	0
17	<u>Investment income</u>	41,164,608	15,314,572
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,443,022	8,871,467
19	Total nonoperating revenues	93,595,456	66,813,857
27	Total operating and nonoperating revenues CV=[B19+B09]	93,663,292	66,869,647
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2020 - August 31, 2021			
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="18,000"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	9,825,062	3,974,103
24	Total other revenues and additions CV=[B25-(B9+B19)]	9,843,062	3,974,103
25	Total all revenues and other additions	<input type="text" value="103,506,354"/>	70,843,750

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## Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2020 - August 31, 2021					
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>	753,325	771,527	434,107	434,087
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	1,313,398	1,303,195	575,307	587,178
06	<u>Student services</u>	662,400	678,274	382,134	382,114
07	<u>Institutional support</u>	15,210,496	16,468,686	7,006,230	7,556,798
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	0	0		
11	<u>Auxiliary enterprises</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	47,877,800	47,511,584	0	0
19	<b>Total expenses and deductions</b>	65,817,419	66,733,266	8,397,778	8,960,177

Institution: University of Houston-System Administration (229407)

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## Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2020 - August 31, 2021			
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)	8,397,778	8,960,177
19-3	<u>Benefits</u>	<input type="text" value="1,966,842"/>	2,146,928
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	<input type="text" value="615,401"/>	1,184,627
19-5	<u>Depreciation</u>	<input type="text" value="3,354,602"/>	2,269,024
19-6	<u>Interest</u>	<input type="text" value="1,749,702"/>	2,944,335
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 49,733,094	49,228,175
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	65,817,419	66,733,266
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.

## Part N - Financial Health

Fiscal Year: September 1, 2020 - August 31, 2021

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 GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<input checked="" type="checkbox"/> 72,707,238	47,810,146
02	Operating revenues + nonoperating revenues	93,681,292	66,869,648
03	Change in net position	<input checked="" type="checkbox"/> 37,688,936	4,110,484
04	Net position	151,474,707	147,364,223
05	Expendable net assets	83,511,224	59,713,188
06	Plant-related debt	50,352,240	53,286,564
07	Total expenses	20,956,053	19,059,501

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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.

Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2020 - August 31, 2021						
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	65,703	65,703	0		0
03	Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	41,958,626	41,958,626	0	0	0
05	State grants and contracts	2,133	2,133	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	47,200				
10	Interest earnings	2,268,021				
11	Dividend earnings	0				
12	Realized capital gains	16,450,552				

 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).

Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2020 - August 31, 2021						
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	2,011,708	2,011,708	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	451,644	451,644	0	0	0
04	Current expenditures <b>including</b> salaries	12,434,890	12,434,890	0	0	0
Capital outlays						
05	Construction	2,596	2,596	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	61,208,601				

 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).

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

Fiscal Year: September 1, 2020 - August 31, 2021		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	53,286,564
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	2,934,324
04	Long-term debt outstanding at end of fiscal year	50,352,240
05	Short-term debt outstanding at beginning of fiscal year	43,681,000
06	Short-term debt outstanding at end of fiscal year	35,810,000

 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).

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

Fiscal Year: September 1, 2020 - August 31, 2021		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,100,082
08	Total cash and security assets held at end of fiscal year in bond funds	98,844,986
09	Total cash and security assets held at end of fiscal year in all other funds	511,074,196

 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).

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 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"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2021.

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](mailto: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	\$41,958,626	41%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$2,133	0%	N/A
Private gifts, grants, and contracts	\$29,200	0%	N/A
Investment income	\$41,164,608	40%	N/A
Other core revenues	\$20,351,787	20%	N/A
Total core revenues	\$103,506,354	100%	N/A
Total revenues	\$103,506,354	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	\$753,325	1%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,313,398	2%	N/A
Institutional support	\$15,210,496	23%	N/A
Student services	\$662,400	1%	N/A
Other core expenses	\$47,877,800	73%	N/A
Total core expenses	\$65,817,419	100%	N/A
Total expenses	\$65,817,419	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.

## Edit Report

## Finance

Source	Description	Severity	Resolved	Options
<b>Screen: Expenses Part 2</b>				
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			
<b>Screen: Financial Health</b>				
Screen Entry	The amount reported is outside the expected range of between 23,905,073 and 71,715,219 when compared with the prior year value. Please correct your data or explain. (Error #5301)	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.			
Screen Entry	The amount reported is outside the expected range of between 2,055,242 and 6,165,726 when compared with the prior year value. Please correct your data or explain. (Error #5301)	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.			