

Finance 2018-19

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 a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a crosswalk has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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**.

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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans 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 expenses, liabilities, deferred inflows/outflows are reported at the Consolidated UH System level (Agency 797). These are not allocated to the component campuses or UH System Administration.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2017 - August 31, 2018

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	541,574,151	491,918,516
31	Depreciable capital assets, net of depreciation	22,386,957	24,696,036
04	Other noncurrent assets CV=[A05-A31]	1,011,951,588	915,034,283
05	Total noncurrent assets	1,034,338,545	939,730,319
06	Total assets CV=(A01+A05)	1,575,912,696	1,431,648,835
19	Deferred outflows of resources	0	145,563
	Liabilities		
07	Long-term debt, current portion	2,951,732	2,850,573
08	Other current liabilities CV=(A09-A07)	1,373,717,825	1,240,743,728
09	Total current liabilities	1,376,669,557	1,243,594,301
10	Long-term debt	56,108,087	59,059,819
11	Other noncurrent liabilities CV=(A12-A10)	363,618	298,547
12	Total noncurrent liabilities	56,471,705	59,358,366
13	Total liabilities CV=(A09+A12)	1,433,141,262	1,302,952,667
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	27,069,034	19,488,470
15	Restricted-expendable	22,690,438	14,989,338
16	Restricted-nonexpendable	46,333,004	45,639,305
17	Unrestricted CV=[A18-(A14+A15+A16)]	46,678,958	48,724,618
18	Net position CV=[(A06+A19)-(A13+A20)]	142,771,434	128,841,731

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

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	21,417,878	21,399,573
22	Infrastructure	1,212,515	1,212,515
23	Buildings	44,589,384	44,589,384
32	Equipment, including art and library collections	983,079	974,233
27	Construction in progress	5,339,800	1,189,442
Total for Plant, Property and Equipment CV = (A21+ .. A27)		73,542,656	69,365,147
28	Accumulated depreciation	24,398,021	22,080,096
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, 2017 - August 31, 2018

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	72,866,915	50,800,714
02	Total expenses and deductions for this institution AND all of its child institutions	58,937,212	39,565,439
03	Change in net position during year CV=(D01-D02)	13,929,703	11,235,275
04	Net position beginning of year for this institution AND all of its child institutions	128,841,731	117,606,456
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)	142,771,434	128,841,731

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.
 Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.

OPEB is reported at the Consolidated UH System level. It is not included in campus or system administration financial statements.

Part B - Revenues by Source (1)

Fiscal Year: September 1, 2017 - August 31, 2018

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	9,160	2,871
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	2,172
09	Total operating revenues	69,347	65,230

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	47,841,629	25,719,231
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	-36,720
17	Investment income	14,132,496	14,613,664
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,375,691	6,786,776
19	Total nonoperating revenues	63,639,468	47,082,951
27	Total operating and nonoperating revenues CV=[B19+B09]	63,708,815	47,148,181
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, 2017 - August 31, 2018

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	12,000	30,279
23	Other revenues and additions CV=[B24-(B20+...+B22)]	9,146,100	3,622,254
24	Total other revenues and additions CV=[B25-(B9+B19)]	9,158,100	3,652,533
25	Total all revenues and other additions	72,866,915	50,800,714

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, 2017 - August 31, 2018
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	883,694	1,641,768	417,000	336,857
03	Public service	0	0	0	0
05	Academic support	1,763,659	1,680,462	883,609	816,075
06	Student services	607,381	618,484	364,679	359,671
07	Institutional support	14,294,273	14,905,549	6,649,657	6,659,198
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)]	41,388,205	20,719,176	0	0
19	Total expenses and deductions	58,937,212	39,565,439	8,314,945	8,171,801

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	8,314,945	8,171,801
19-3	Benefits	1,934,377	1,619,810
19-4	Operation and Maintenance of Plant (as a natural expense)	1,959,738	2,874,587
19-5	Depreciation	2,317,924	2,316,816
19-6	Interest	918,630	1,037,957
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	⚠ 43,491,598	23,544,468
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	58,937,212	39,565,439
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, 2017 - August 31, 2018

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)	1,375,691	1,375,691	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	47,841,629	47,841,629	0	0	0
05 State grants and contracts	9,160	9,160	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	301,652				
10 Interest earnings	6,203,749				
11 Dividend earnings	0				
12 Realized capital gains	5,816,882				

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, 2017 - August 31, 2018

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	1,985,096	1,985,096			
03 Payment to state retirement funds (may be included in line 02 above)	335,893	335,893			
04 Current expenditures including salaries	17,008,525	17,008,525			
Capital outlays					
05 Construction	4,150,357	4,150,357			
06 Equipment purchases	8,846	8,846			
07 Land purchases	18,305	18,305			
08 Interest on debt outstanding, all funds and activities	71,547,436				

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, 2017 - August 31, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	61,910,392
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	2,850,573
04 Long-term debt outstanding at end of fiscal year	59,059,819
05 Short-term debt outstanding at beginning of fiscal year	48,772,000
06 Short-term debt outstanding at end of fiscal year	83,567,000

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, 2017 - August 31, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	6,649,891
08 Total cash and security assets held at end of fiscal year in bond funds	45,663,631
09 Total cash and security assets held at end of fiscal year in all other funds	656,056,332

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)

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	8.00 hours	4.00 hours	1.00 hours	6.00 hours
Other offices	0.00 hours	0.00 hours	0.00 hours	0.00 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 2018.

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	\$47,841,629	66%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$9,160	0%	N/A
Private gifts, grants, and contracts	\$289,652	0%	N/A
Investment income	\$14,132,496	19%	N/A
Other core revenues	\$10,593,978	15%	N/A
Total core revenues	\$72,866,915	100%	N/A
Total revenues	\$72,866,915		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	\$883,694	1%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,763,659	3%	N/A
Institutional support	\$14,294,273	24%	N/A
Student services	\$607,381	1%	N/A
Other core expenses	\$41,388,205	70%	N/A
Total core expenses	\$58,937,212	100%	N/A
Total expenses	\$58,937,212		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.

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 contact 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				
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:	The substantial factor is a large amount of transfers from System Administration to the UH campuses in the amount of \$35+ million. Additionally, since this is UH - System Administration, Institutional Support has the largest expenses, of any NACUBO function category. It comprises 60% of operating expenses before any allocations of O&M of Plant, Depreciation, & Debt Expense.			
Related Screens:	Expenses Part 1, Expenses Part 2			