

UNIVERSITY OF HOUSTON  
SYSTEM ADMINISTRATION

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2015

Institution: University of Houston-System Administration (229407)  
User ID: P2294072

**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 new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

**Resources:**

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

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at 1-877-225-2568**.

## Finance - Public institutions

### Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

## Finance - Public institutions

### General Information

#### GASB-Reporting Institutions (aligned form)

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statements (GPFS). Please refer to the instructions specific to each screen of the survey for details and references.

#### 1. Fiscal Year Calendar

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2015.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2014

And ending: month/year (MMYYYY)

Month: 8

Year: 2015

#### 2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Unqualified

 Qualified  
(Explain in  
box below)

Don't know  
(Explain in  
box below)

#### 3. Reporting Model

GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

#### 4. Intercollegiate Athletics

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

Auxiliary enterprises

Student services

Does not participate in intercollegiate athletics

Other (specify in box below)

#### 5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

No

Yes - (report endowment assets)

#### 6. Pension

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

 Yes - (report additional (unfunded) pension information)

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

**Part A - Statement of Financial Position**

Fiscal Year: September 1, 2014 - August 31, 2015

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	174,487,512	187,513,438
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	29,749,568	32,543,302
04	Other noncurrent assets CV=[A05-A31]	807,761,875	832,594,151
05	Total noncurrent assets	837,511,443	865,137,453
06	Total assets CV=(A01+A05)	1,011,998,955	1,052,650,891
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	1,071,608	1,021,643
08	Other current liabilities CV=(A09-A07)	874,733,012	898,976,806
09	Total current liabilities	875,804,620	899,998,449
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	14,866,056	15,937,664
11	Other noncurrent liabilities CV=(A12-A10)	250,674	324,428
12	Total noncurrent liabilities	15,116,730	16,262,092
13	Total liabilities CV=(A09+A12)	890,921,350	916,260,541
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	25,251,677	27,904,273
15	Restricted-expendable	13,925,375	14,558,116
16	Restricted-nonexpendable	44,868,745	50,187,287
17	Unrestricted CV=[A18-(A14+A15+A16)]	37,031,808	43,740,674
18	Total net assets CV=(A06-A13)	121,077,605	136,390,350

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

**Part A - Statement of Financial Position (Page 2)**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	10,158,523	10,118,255
22	Infrastructure	1,212,515	1,212,515
23	Buildings	44,589,384	44,589,384
32	Equipment, including art and library collections	1,017,259	1,009,839
27	Construction in progress	0	0
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		56,977,681	56,929,993
28	Accumulated depreciation	17,567,830	15,264,917
33	Intangible assets, net of accumulated amortization	498,241	996,481
34	Other capital assets	0	0

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

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
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		11,237
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	59,249	60,187
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B26)]	0	0
09	Total operating revenues	59,249	71,424

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	25,948,806	25,823,419
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	-69,715	977,855
17	Investment income	-5,711,532	15,884,886
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	8,946,823	10,054,412
19	Total nonoperating revenues	29,114,382	52,740,572
27	Total operating and nonoperating revenues CV=[B19+B09]	29,173,631	52,811,996
28	<b>12-month Student FTE from E12</b>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

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	0	153
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,872,510	2,139
24	Total other revenues and additions	5,872,510	2,292
25	Total all revenues and other additions CV=[B09+B19+B24]	35,046,141	52,814,288

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

**Part C - Expenses by Functional and Natural Classification**

Fiscal Year: September 1, 2014 - August 31, 2015  
**Report Total Operating AND Nonoperating Expenses in this section**

		Expense Natural Classifications							
Line No.	Expense Functional Classifications	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	0	0	0	0	0	0	0	0
02	Research	855,429	278,232	28,680	105,685	149,481	42,681	250,670	1,276,889
03	Public service	0	0	0	0	0	0	0	0
05	Academic support	1,615,074	742,428	141,148	199,536	282,224	80,583	169,155	2,112,713
06	Student services	612,020	339,627	49,690	75,612	106,947	30,536	9,608	741,287
07	Institutional support	12,963,169	5,491,756	1,097,561	1,601,546	2,265,234	646,791	1,860,281	16,915,657
08	Operation and maintenance of plant (see instructions)	0	172,050	61,969	-1,982,379	0	0	1,748,360	0
10	Scholarships and fellowships expenses, excluding discounts and allowances	469,569						469,569	469,569
11	Auxiliary enterprises	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	33,845,377	0	1	0	0	1	33,845,375	26,794,347
19	<b>Total expenses and deductions</b>	50,360,638	7,024,093	1,379,049	0	2,803,886	800,592	38,353,018	48,310,462
	Prior year amount	48,310,462	6,973,239	1,453,152		8,715,495	35,463	31,133,113	
20	<b>12-month Student FTE from E12</b>								
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>								

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

**Part M - Additional (Unfunded) Pension Information**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Description	Current year amount
01	Additional (or decreased) pension expense	-7,101,921
02	Additional pension liability (or asset)	151,067,659
03	Deferred inflows of resources	46,176,242
04	Deferred outflows of resources	33,220,444

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, 2014 - August 31, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	35,046,141	52,814,288
02	Total expenses and deductions (from C19)	50,360,638	48,310,462
03	Change in net position during year CV=(D01-D02)	-15,314,497	4,503,826
04	Net position beginning of year	136,390,350	131,886,524
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1,752	0
06	Net position end of year (from A18)	121,077,605	136,390,350

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

**Part J - Revenue Data for Bureau of Census**

**Fiscal Year: September 1, 2014 - August 31, 2015**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	0	0			
02 Sales and services	60,187	60,187	0		0
03 Federal grants/contracts (excludes Pell Grants)	0	0	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	25,948,806	25,948,806	0	0	0
05 State grants and contracts	-938	-938	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	-69,715				
10 Interest earnings	-917,356				
11 Dividend earnings	0				
12 Realized capital gains	11,042,916				

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

**Part K - Expenditure Data for Bureau of Census**

**Fiscal Year: September 1, 2014 - August 31, 2015**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	7,024,092	7,024,092	0		0
02 Employee benefits, total	1,379,049	1,379,049	0		0
03 Payment to state retirement funds (maybe included in line 02 above)	411,181	411,181	0	0	0
04 Current expenditures other than salaries	6,756,992	6,756,992	0	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	8,400	8,400	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	821,300				
09 Scholarships/fellowships					

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

**Part L - Debt and Assets, page 1**

**Fiscal Year: September 1, 2014 - August 31, 2015**

<b>Debt</b>	
<b>Category</b>	<b>Amount</b>
01 Long-term debt outstanding at beginning of fiscal year	16,959,307
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	1,021,643
04 Long-term debt outstanding at end of fiscal year	15,937,664
05 Short-term debt outstanding at beginning of fiscal year	48,136,000
06 Short-term debt outstanding at end of fiscal year	68,236,000

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

**Part L - Debt and Assets, page 2**

**Fiscal Year: September 1, 2014 - August 31, 2015**

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	320,426,299

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

**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 2016.

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	\$25,948,806	74%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$0	0%	N/A
Private gifts, grants, and contracts	-\$69,715	0%	N/A
Investment income	-\$5,711,532	-16%	N/A
Other core revenues	\$14,878,582	42%	N/A
Total core revenues	\$35,046,141	100%	N/A
Total revenues	\$35,046,141		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	\$855,429	2%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,615,074	3%	N/A
Institutional support	\$12,963,169	26%	N/A
Student services	\$612,020	1%	N/A
Other core expenses	\$34,314,946	68%	N/A
Total core expenses	\$50,360,638	100%	N/A
Total expenses	\$50,360,638		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.

	<b>Calculated value</b>
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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 contact hours). All doctor's degree students are reported as graduate students.

**Finance**

**University of Houston-System Administration (229407)**

Source	Description	Severity	Resolved	Options
<b>Screen: Expenses</b>				
Screen Entry	The amount reported is outside the expected range of between 4,357,748 and 13,073,242 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	A computer software system is approaching full amortization. FY14 amortization amount was \$6M; FY15 amount was \$500K.			
Screen Entry	The amount reported is outside the expected range of between 17,732 and 53,194 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	New bond issue in FY15 resulted in increased debt interest.			
Screen Entry	The total amount of expenses reported for scholarships and fellowships expenses, excluding discounts & allowances in Part C (line 10) is expected to be zero or left blank. Please confirm that the data reported are correct. (Error #5257)	Confirmation	Yes	
<b>Screen: Net Position</b>				
Perform Edits	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			