

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2016

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 new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2015

And ending: month/year (MMYYYY)

Month: 8

Year: 2016

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

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 UH System level (Agency 797). These are not allocated to the component campuses or system administration.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2015 - August 31, 2016

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	309,740,458	174,487,512
31	Depreciable capital assets, net of depreciation	27,016,001	29,749,568
04	Other noncurrent assets CV=[A05-A31]	850,373,068	807,761,875
05	Total noncurrent assets	877,389,069	837,511,443
06	Total assets CV=(A01+A05)	1,187,129,527	1,011,998,955
19	Deferred outflows of resources	427,098	
	Liabilities		
07	Long-term debt, current portion	1,254,003	1,071,608
08	Other current liabilities CV=(A09-A07)	1,053,580,506	874,733,012
09	Total current liabilities	1,054,834,509	875,804,620
10	Long-term debt	14,805,430	14,866,056
11	Other noncurrent liabilities CV=(A12-A10)	310,230	250,674
12	Total noncurrent liabilities	15,115,660	15,116,730
13	Total liabilities CV=(A09+A12)	1,069,950,169	890,921,350
20	Deferred inflows of resources		
	Net Position		
14	Invested in capital assets, net of related debt	23,489,867	25,251,677
15	Restricted-expendable	15,425,349	13,925,375
16	Restricted-nonexpendable	43,182,960	44,868,745
17	Unrestricted CV=[A18-(A14+A15+A16)]	35,508,280	37,031,808
18	Net position CV=[(A06+A19)-(A13+A20)]	117,606,456	121,077,605

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, 2015 - August 31, 2016

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,630,806	10,158,523
22	Infrastructure	1,212,515	1,212,515
23	Buildings	44,589,384	44,589,384
32	Equipment, including art and library collections	1,056,050	1,017,259
27	Construction in progress	0	0
Total for Plant, Property and Equipment CV = (A21+ .. A27)		57,488,755	56,977,681
28	Accumulated depreciation	19,841,948	17,567,830
33	Intangible assets, net of accumulated amortization	0	498,241
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, 2015 - August 31, 2016

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	45,182,565	35,046,141
02	Total expenses and deductions for this institution AND all of its child institutions	48,653,714	50,360,638
03	Change in net position during year CV=(D01-D02)	 -3,471,149	-15,314,497
04	Net position beginning of year for this institution AND all of its child institutions	121,077,605	136,390,350
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	1,752
06	Net position end of year for this institution AND all of its child institutions (from A18)	117,606,456	121,077,605

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

Part B - Revenues by Source (1)

Fiscal Year: September 1, 2015 - August 31, 2016

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	102,673	0
03	State operating grants and contracts	10,210	0
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	59,249
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	173,070	59,249

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	25,032,579	25,948,806
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	28,532	-69,715
17	Investment income	3,234,151	-5,711,532
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	8,060,803	8,946,823
19	Total nonoperating revenues	36,356,065	29,114,382
27	Total operating and nonoperating revenues CV=[B19+B09]	36,529,135	29,173,631
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, 2015 - August 31, 2016

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	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	8,653,430	5,872,510
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,653,430	5,872,510
25	Total all revenues and other additions	45,182,565	35,046,141

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, 2015 - August 31, 2016
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	1,730,735	855,429	240,722	278,232
03	Public service	0	0	0	0
05	Academic support	1,675,403	1,615,074	741,870	742,428
06	Student services	596,011	612,020	313,115	339,627
07	Institutional support	14,718,743	12,963,169	5,989,125	5,491,756
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, E11)	0	469,569		
11	Auxiliary enterprises	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	29,932,822	33,845,377	0	0
19	Total expenses and deductions	48,653,714	50,360,638	7,284,832	7,024,093

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	7,284,832	7,024,093
19-3	Benefits	1,704,116	1,379,049
19-4	Operation and Maintenance of Plant (as a natural expense)	2,128,454	1,982,379
19-5	Depreciation	2,793,739	2,803,886
19-6	Interest	1,964,240	800,592
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	32,778,333	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	48,653,714	50,360,638
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, 2015 - August 31, 2016

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)	1,560,442	1,560,442	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	25,032,579	25,032,579	0	0	0
05 State grants and contracts	10,210	10,210	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	28,532				
10 Interest earnings	254,572				
11 Dividend earnings	0				
12 Realized capital gains	4,299,998				

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, 2015 - August 31, 2016

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	1,765,796	1,765,796	0	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	295,515	295,515	0	0	0
04 Current expenditures including salaries	16,638,157	16,638,157	0	0	0
Capital outlays					
05 Construction	0	0	0	0	0
06 Equipment purchases	82,492	82,492	0	0	0
07 Land purchases	472,283	472,283	0	0	0
08 Interest on debt outstanding, all funds and activities	725,354				

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, 2015 - August 31, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	15,937,664
02 Long-term debt issued during fiscal year	11,896,567
03 Long-term debt retired during fiscal year	11,774,798
04 Long-term debt outstanding at end of fiscal year	16,059,433
05 Short-term debt outstanding at beginning of fiscal year	68,236,000
06 Short-term debt outstanding at end of fiscal year	54,472,000

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, 2015 - August 31, 2016

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,531,709
08 Total cash and security assets held at end of fiscal year in bond funds	192,318,593
09 Total cash and security assets held at end of fiscal year in all other funds	272,652,087

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

Prepared by

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: Linda Klemm
Email: lklemm@uh.edu

How long did it take to prepare this survey component?	60hours	minutes
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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.

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.

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	\$25,032,579	55%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$112,883	0%	N/A
Private gifts, grants, and contracts	\$28,532	0%	N/A
Investment income	\$3,234,151	7%	N/A
Other core revenues	\$16,774,420	37%	N/A
Total core revenues	\$45,182,565	100%	N/A
Total revenues	\$45,182,565		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	\$1,730,735	4%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,675,403	3%	N/A
Institutional support	\$14,718,743	30%	N/A
Student services	\$596,011	1%	N/A
Other core expenses	\$29,932,822	62%	N/A
Total core expenses	\$48,653,714	100%	N/A
Total expenses	\$48,653,714		N/A

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

	Calculated value
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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: Changes to Net Position				
Screen Entry	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	
Screen: Revenues Part 1				
Screen Entry	The amount reported is outside the expected range of between 29,625 and 88,873 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The larger than expected balance of Total Operating Revenues is due to a Federal Pass-Thru grant (U.S. Treasury via Texas Commission on Environmental Quality) received in FY16, but not in FY15. Amount \$102,673			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 427,715 and 1,283,143 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The variance is two-fold: (1) There was an increase in Research expenditures for Professional Fees & Services of \$450K over the FY15 level; and (2) in FY15, there were scholarships of \$400K+ which were pulled out to be reported on the Scholarship line; however, there were no Research scholarships in FY16. Therefore, FY15 expenses were lowered by scholarships, while FY16 had increased expenses and no reduction for scholarships.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 400,296 and 1,200,888 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase in debt interest is due to issuance of 2 new bond series during FY2016.			