

UNIVERSITY OF HOUSTON
SYSTEM ADMINISTRATION

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2017

Finance 2017-18

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 no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

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**.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Finance - Public institutions

Reporting Standard

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

<input checked="" type="radio"/>	GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
<input type="radio"/>	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

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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2017"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input checked="" type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input checked="" type="radio"/> No
<input type="radio"/> 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?

<input checked="" type="radio"/> No
<input type="radio"/> <input checked="" type="checkbox"/> 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.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part A - Statement of Net Position Page 1**Fiscal Year: September 1, 2016 - August 31, 2017**

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>	491,918,516	309,740,458
31	Depreciable <u>capital assets</u> , net of depreciation	24,696,036	27,016,001
04	Other noncurrent assets CV=[A05-A31]	915,034,283	850,373,068
05	Total <u>noncurrent assets</u>	939,730,319	877,389,069
06	Total assets CV=(A01+A05)	1,431,648,835	1,187,129,527
19	<u>Deferred outflows of resources</u>	145,563	427,098
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	2,850,573	1,254,003
08	Other current liabilities CV=(A09-A07)	1,240,743,728	1,053,580,506
09	Total <u>current liabilities</u>	1,243,594,301	1,054,834,509
10	<u>Long-term debt</u>	59,059,819	14,805,430
11	Other noncurrent liabilities CV=(A12-A10)	298,547	310,230
12	Total <u>noncurrent liabilities</u>	59,358,366	15,115,660
13	Total liabilities CV=(A09+A12)	1,302,952,667	1,069,950,169
20	<u>Deferred inflows of resources</u>	0	0
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	19,488,470	23,489,867
15	<u>Restricted-expendable</u>	14,989,338	15,425,349
16	<u>Restricted-nonexpendable</u>	45,639,305	43,182,960
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	48,724,618	35,508,280

18	Net position CV=[(A06+A19)-(A13+A20)]	128,841,731	117,606,456
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You may use the space below to provide context for the data you've reported above.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Description	Ending balance	Prior year Ending balance
<u>Capital Assets</u>			
21	<u>Land and land improvements</u>	21,399,573	10,630,806
22	<u>Infrastructure</u>	1,212,515	1,212,515
23	<u>Buildings</u>	44,589,384	44,589,384
32	<u>Equipment, including art and library collections</u>	974,233	1,056,050
27	<u>Construction in progress</u>	1,189,442	0
Total for Plant, Property and Equipment CV = (A21+ .. A27)		69,365,147	57,488,755
28	<u>Accumulated depreciation</u>	22,080,096	19,841,948
33	<u>Intangible assets, net of accumulated amortization</u>	0	0
34	<u>Other capital assets</u>	0	0

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

Institution: University of Houston-System Administration (229407)

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2016 - August 31, 2017

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	50,800,714	45,182,565
02	Total expenses and deductions for this institution AND all of its child institutions	39,565,439	48,653,714
03	Change in net position during year CV=(D01-D02)	11,235,275	-3,471,149
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	117,606,456	121,077,605
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)	128,841,731	117,606,456

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

Institution: University of Houston-System Administration (229407)

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Part B - Revenues by Source (1)

Fiscal Year: September 1, 2016 - August 31, 2017

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
03	State operating grants and contracts	2,871	10,210
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)]	2,172	0
09	Total operating revenues	 65,230	173,070

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part B - Revenues by Source (2)**Fiscal Year: September 1, 2016 - August 31, 2017**

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	25,719,231	25,032,579
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	0	0
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	-36,720	28,532
17	<u>Investment income</u>	14,613,664	3,234,151
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	6,786,776	8,060,803
19	Total nonoperating revenues	47,082,951	36,356,065
27	Total operating and nonoperating revenues CV=[B19+B09]	47,148,181	36,529,135
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Institution: University of Houston-System Administration (229407)

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Part B - Revenues by Source (3)

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	0	0
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	30,279	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	3,622,254	8,653,430
24	Total other revenues and additions CV=[B25-(B9+B19)]	3,652,533	8,653,430
25	Total all revenues and other additions	50,800,714	45,182,565

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

Institution: University of Houston-System Administration (229407)

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Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2016 - August 31, 2017
Report Total Operating AND Nonoperating Expenses in this section

Line No.	<u>Expense: Functional Classifications</u>	Total amount	Prior Year Total Amount	<u>Salaries and wages</u>	Prior Year Salaries and wages
		(1)		(2)	
01	<u>Instruction</u>	0	0	0	0
02	<u>Research</u>	1,641,768	1,730,735	336,857	240,722
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	1,680,462	1,675,403	816,075	741,870
06	<u>Student services</u>	618,484	596,011	359,671	313,115
07	<u>Institutional support</u>	14,905,549	14,718,743	6,659,198	5,989,125
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)]	20,719,176	29,932,822	0	0
19	Total expenses and deductions	39,565,439	48,653,714	8,171,801	7,284,832

Institution: University of Houston-System Administration (229407)

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Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2016 - August 31, 2017

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)	8,171,801	7,284,832
19-3	<u>Benefits</u>	1,619,810	1,704,116
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u>	2,874,587	2,128,454
19-5	<u>Depreciation</u>	2,316,816	2,793,739
19-6	<u>Interest</u>	1,037,957	1,964,240
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	23,544,468	32,778,333
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	39,565,439	48,653,714
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]		

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

Institution: University of Houston-System Administration (229407)

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2016 - August 31, 2017

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)	1,470,407	1,470,407	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	25,719,231	25,719,231	0	0	0
05	State grants and contracts	2,871	2,871	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	-6,441				
10	Interest earnings	2,466,744				
11	Dividend earnings	0				
12	Realized capital gains	3,739,005				

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

This is a large, empty rectangular box with a thin black border. It appears to be a placeholder for data or a table. On the right side, there are two small, vertically aligned arrows: an upward-pointing arrow at the top and a downward-pointing arrow below it. On the bottom edge, there are two small, horizontally aligned arrows: a left-pointing arrow on the left and a right-pointing arrow on the right.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2016 - August 31, 2017

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	1,665,262	1,665,262			
03 Payment to state retirement funds (maybe included in line 02 above)	314,680	314,680			
04 Current expenditures including salaries	14,325,311	14,325,311			
Capital outlays					
05 Construction	1,189,442	1,189,442			
06 Equipment purchases	0	0			
07 Land purchases	15,543,003	15,543,003			
08 Interest on debt outstanding, all funds and activities	1,661,963				

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

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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

Fiscal Year: September 1, 2016 - August 31, 2017

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	16,059,433
02 Long-term debt issued during fiscal year	47,560,240
03 Long-term debt retired during fiscal year	1,709,281
04 Long-term debt outstanding at end of fiscal year	61,910,392
05 Short-term debt outstanding at beginning of fiscal year	54,472,000
06 Short-term debt outstanding at end of fiscal year	48,772,000

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

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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

Fiscal Year: September 1, 2016 - August 31, 2017

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	116,396,548
09 Total cash and security assets held at end of fiscal year in all other funds	555,966,553

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

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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 checked="" 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:	<input type="text" value="Linda Klemm"/>				
Email:	<input type="text" value="lklemm@uh.edu"/>				

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

<input type="text" value="3.00"/>	Number of Staff (including yourself)
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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="10.00"/> hours	<input type="text" value="6.00"/> hours	<input type="text" value="4.00"/> hours	<input type="text" value="8.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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 2017.

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	\$25,719,231	51%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$2,871	0%	N/A
Private gifts, grants, and contracts	-\$36,720	0%	N/A
Investment income	\$14,613,664	29%	N/A
Other core revenues	\$10,501,668	21%	N/A
Total core revenues	\$50,800,714	100%	N/A
Total revenues	\$50,800,714		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	\$1,641,768	4%	N/A
Public service	\$0	0%	N/A
Academic support	\$1,680,462	4%	N/A
Institutional support	\$14,905,549	38%	N/A
Student services	\$618,484	2%	N/A

Other core expenses	\$20,719,176	52%	N/A
Total core expenses	\$39,565,439	100%	N/A
Total expenses	\$39,565,439		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
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 contact hours). All doctor's degree students are reported as graduate students.

Institution: University of Houston-System Administration (229407)
 Edit Report

User ID: P2294071

Finance

University of Houston-System Administration (229407)

Source	Description	Severity	Resolved	Options
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Screen: Revenues Part 1

Screen Entry	The amount reported is outside the expected range of between 86,535 and 259,605 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The smaller than expected amount of Total Operating Revenues is due to a Federal Pass-Through grant (from U.S. Treasury via Texas Commission on Environmental Quality) which was received in FY2016, but not in FY2017, in the amount of \$102,673.			

Klemm, Linda K

From: ipedshelp@rti.org
Sent: Wednesday, April 11, 2018 2:45 PM
To: lklemm@uh.edu
Subject: IPEDS Locking Confirmation for Finance - 229407

The survey component data for Finance for INSTITUTION: 229407 - University of Houston-System Administration was locked on Wednesday, April 11, 2018. Please note that locking your data does not equal compliance. The data will be reviewed by NCES, and any inaccuracies will need to be addressed before your data are accepted.

These data are now read-only. If you need to make any changes, you can call the IPEDS Help Desk at 1-877-225-2568.

Use the Print Data/Get PDF option on the Surveys page if you wish to print out a copy of your submission.

The Department of Education's National Center for Education Statistics would like to thank you for your participation in the 2017-18 spring data collection. Please be sure that you have locked ALL applicable surveys for this collection period.

IPEDS Help Desk
Toll Free 1-877-225-2568
ipedshelp@rti.org