

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
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User ID: P2294071

Finance 2022-23

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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.

Changes in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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**.

Institution: University of Houston-System Administration (229407)

User ID: P2294071

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)
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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2022"/>

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

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below
 - a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]
 - Sales and services of educational activities
 - Sales and services of auxiliary enterprises
 - 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
 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 FY2022 Texas CAFR received an unqualified opinion.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2021 - August 31, 2022

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 <u>current assets</u>	421,044,652	446,897,046
31	Depreciable <u>capital assets</u> , net of depreciation	45,362,384	48,148,353
04	Other noncurrent assets CV=[A05-A31]	1,607,475,687	1,338,111,452
05	Total <u>noncurrent assets</u>	1,652,838,071	1,386,259,805
06	Total assets CV=(A01+A05)	2,073,882,723	1,833,156,851
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	4,630,321	3,059,324
08	Other current liabilities CV=(A09-A07)	1,794,924,552	1,593,120,802
09	Total <u>current liabilities</u>	1,799,554,873	1,596,180,126
10	<u>Long-term debt</u>	102,706,245	47,292,917
11	Other noncurrent liabilities CV=(A12-A10)	561,659	520,166
12	Total <u>noncurrent liabilities</u>	103,267,904	47,813,083
13	Total liabilities CV=(A09+A12)	1,902,822,777	1,643,993,209
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	38,315,659	39,589,122
15	<u>Restricted-expendable</u>	24,121,051	21,582,151
16	<u>Restricted-nonexpendable</u>	53,521,227	61,909,928
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	55,102,009	66,082,441
18	Net position CV=[(A06+A19)-(A13+A20)]	171,059,946	189,163,642

 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 A - Statement of Net Position Page 2

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
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>	78,644,638	78,047,384
32	Equipment, including art and <u>library collections</u>	982,287	914,791
27	<u>Construction in progress</u>	108,750	706,004
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	102,366,068	102,298,572
28	<u>Accumulated depreciation</u>	35,477,056	32,026,336
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2021 - August 31, 2022			
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	77,456,816	103,506,354
02	Total expenses and deductions for this institution AND all of its child institutions	95,568,677	65,817,419
03	Change in net position during year CV=(D01-D02)	<input checked="" type="checkbox"/> -18,111,861	37,688,935
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	189,163,642	151,474,707
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	8,165	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	171,059,946	189,163,642

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Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2021 - August 31, 2022			
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	1,671	2,133
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>	60,187	65,703
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	0	0
09	Total operating revenues	61,858	67,836

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2021 - August 31, 2022			
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>	42,399,116	41,958,626
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>	33,130	29,200
17	<u>Investment income</u>	13,720,252	41,164,608
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,559,225	10,443,022
19	Total nonoperating revenues	66,711,723	93,595,456
27	Total operating and nonoperating revenues CV=[B19+B09]	66,773,581	93,663,292
28	<u>12-month Student FTE from E12</u>		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2021 - August 31, 2022			
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="25,000"/>	18,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,658,235	9,825,062
24	Total other revenues and additions CV=[B25-(B9+B19)]	10,683,235	9,843,062
25	Total all revenues and other additions	<input type="text" value="77,456,816"/>	103,506,354

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Institution: University of Houston-System Administration (229407)

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Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: September 1, 2021 - August 31, 2022

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>	<input checked="" type="checkbox"/> 0	753,325	0	434,107
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	835,559	1,313,398	465,656	575,307
06	<u>Student services</u>	479,826	662,400	292,444	382,134
07	<u>Institutional support</u>	17,543,803	15,210,496	7,850,991	7,006,230
10	<u>Scholarships and fellowships expenses, net of 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)]	76,709,489	47,877,800	0	0
19	Total expenses and deductions	95,568,677	65,817,419	8,609,091	8,397,778


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: September 1, 2021 - August 31, 2022			
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).	8,609,091	8,397,778
19-3	<u>Benefits</u>	<input type="text" value="1,818,061"/>	1,966,842
19-4	<u>Operation and Maintenance of Plant (as a natural expense)</u> .	<input type="text" value="669,952"/>	615,401
19-5	<u>Depreciation</u>	<input type="text" value="3,490,323"/>	3,354,602
19-6	<u>Interest</u>	<input type="text" value="1,703,648"/>	1,749,702
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 79,277,602	49,733,094
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	95,568,677	65,817,419
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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Part N - Financial Health

Fiscal Year: September 1, 2021 - August 31, 2022			
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"/> <input type="text" value="21,186,367"/>	72,707,238
02	Operating revenues + nonoperating revenues	<input type="text" value="66,773,581"/>	93,681,292
03	Change in net position	<input checked="" type="checkbox"/> <input type="text" value="-18,111,861"/>	37,688,936
04	Net position	<input type="text" value="189,171,808"/>	151,474,707
05	Expendable net assets	<input type="text" value="71,274,689"/>	83,511,224
06	Plant-related debt	<input checked="" type="checkbox"/> <input type="text" value="107,336,566"/>	50,352,240
07	Total expenses	<input checked="" type="checkbox"/> <input type="text" value="45,587,214"/>	20,956,053

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2021 - August 31, 2022						
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	42,399,116	42,399,116	0	0	0
05	State grants and contracts	1,671	1,671	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	58,130				
10	Interest earnings	2,414,658				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	11,305,594				

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, 2021 - August 31, 2022						
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	1,856,964	1,856,964	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	916,526	916,526	0	0	0
04	Current expenditures including salaries	12,684,144	12,684,144	0	0	0
Capital outlays						
05	Construction	0	0	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	55,744,091				

 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, 2021 - August 31, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	50,352,240
02	Long-term debt issued during fiscal year	60,099,684
03	Long-term debt retired during fiscal year	3,115,359
04	Long-term debt outstanding at end of fiscal year	107,336,566
05	Short-term debt outstanding at beginning of fiscal year	35,810,000
06	Short-term debt outstanding at end of fiscal year	34,738,000

 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, 2021 - August 31, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,933,746
08	Total cash and security assets held at end of fiscal year in bond funds	77,544,245
09	Total cash and security assets held at end of fiscal year in all other funds	844,489,503

 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 checked="" 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" value="36.00"/> hours	<input type="text" value="8.00"/> hours	<input type="text" value="15.00"/> hours	<input type="text" value="14.00"/> hours
Other offices	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="0.00"/> hours	<input type="text" value="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 2023.

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	\$42,399,116	55%	N/A
Local appropriations	\$0	0%	N/A
Government grants and contracts	\$1,671	0%	N/A
Private gifts, grants, and contracts	\$33,130	0%	N/A
Investment income	\$13,720,252	18%	N/A
Other core revenues	\$21,302,647	28%	N/A
Total core revenues	\$77,456,816	100%	N/A
Total revenues	\$77,456,816	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	\$0	0%	N/A
Public service	\$0	0%	N/A
Academic support	\$835,559	1%	N/A
Institutional support	\$17,543,803	18%	N/A
Student services	\$479,826	1%	N/A
Other core expenses	\$76,709,489	80%	N/A
Total core expenses	\$95,568,677	100%	N/A
Total expenses	\$95,568,677	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
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: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 376,663 and 1,129,987 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	The number that should be here is a negative number, as the Research total was a negative number. To circumvent not putting a negative number here, as it gave an error message, a zero (0) was put here.			
Screen: Expenses Part 2				
Screen Entry	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	Variation due to overall economy transition from pandemic with a decrease in Fair Value of Investments			
Related Screens	Expenses Part 1, Expenses Part 2			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 36,353,619 and 109,060,857 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variation due to overall economy transition from pandemic with a decrease in Fair Value of Investments.			
Screen Entry	The amount reported is outside the expected range of between 18,844,468 and 56,533,404 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variation due to overall economy transition from pandemic with a decrease in Fair Value of Investments.			
Screen Entry	The amount reported is outside the expected range of between 25,176,120 and 75,528,360 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variation due to issuance of new bonds and bond refunding.			
Screen Entry	The amount reported is outside the expected range of between 10,478,027 and 31,434,079 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Variation due to overall economy transition from pandemic with a decrease in Fair Value of Investments.			