

IPEDS 2023-24 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.32 : Approval Expires 8/31/2025
User ID: P2294071

Finance 2023-24

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 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2023"/>

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).

Pensions 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 FY2023 Texas CAFR received an unqualified opinion.


Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2022 - August 31, 2023			
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>	365,168,997	421,044,652
31	Depreciable <u>capital assets</u> , net of depreciation	42,007,151	45,362,384
04	Other noncurrent assets CV=[A05-A31]	1,703,955,617	1,607,475,687
05	Total <u>noncurrent assets</u>	1,745,962,768	1,652,838,071
06	Total assets CV=(A01+A05)	2,111,131,765	2,073,882,723
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	5,208,463	4,630,321
08	Other current liabilities CV=(A09-A07)	1,815,758,182	1,794,924,552
09	Total <u>current liabilities</u>	1,820,966,645	1,799,554,873
10	<u>Long-term debt</u>	97,449,641	102,706,245
11	Other noncurrent liabilities CV=(A12-A10)	416,906	561,659
12	Total <u>noncurrent liabilities</u>	97,866,547	103,267,904
13	Total liabilities CV=(A09+A12)	1,918,833,192	1,902,822,777
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	42,949,013	38,315,659
15	<u>Restricted-expendable</u>	21,177,680	24,121,051
16	<u>Restricted-nonexpendable</u>	54,278,174	53,521,227
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	73,893,706	55,102,009
18	Net position CV=(A06+A19)-(A13+A20)	192,298,573	171,059,946

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, 2022 - August 31, 2023			
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>	78,753,388	78,644,638
32	Equipment, including art and <u>library collections</u>	915,355	982,287
27	<u>Construction in progress</u>	509,709	108,750
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	102,808,845	102,366,068
28	<u>Accumulated depreciation</u>	38,874,108	35,477,056
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, 2022 - August 31, 2023			
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	105,997,954	77,456,816
02	Total expenses and deductions for this institution AND all of its child institutions	84,759,327	95,568,677
03	Change in net position during year CV=(D01-D02)	21,238,627	-18,111,861
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	171,059,946	189,163,642
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	8,165
06	Net position end of year for this institution AND all of its child institutions (from A18)	192,298,573	171,059,946

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Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2022 - August 31, 2023			
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	1,735	0
03	State operating grants and contracts	3,879	1,671
04	Local government/private operating grants and contracts	245,409	0
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	245,409	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	60,187
08	Other sources - operating (CV) CV=[B09-(B01++B26)]	32,983,396	0
09	Total operating revenues	<input checked="" type="checkbox"/> 33,294,606	61,858

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2022 - August 31, 2023			
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>	35,794,185	42,399,116
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>	35,538	33,130
17	<u>Investment income</u>	9,837,763	13,720,252
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	16,778,232	10,559,225
19	Total nonoperating revenues	62,445,718	66,711,723
27	Total operating and nonoperating revenues CV=[B19+B09]	95,740,324	66,773,581
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, 2022 - August 31, 2023			
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="0"/>	25,000
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,257,630	10,658,235
24	Total other revenues and additions CV=[B25-(B9+B19)]	10,257,630	10,683,235
25	Total all revenues and other additions	<input type="text" value="105,997,954"/>	77,456,816


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

Fiscal Year: September 1, 2022 - August 31, 2023					
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>	41,294	0	10,200	0
03	<u>Public service</u>	0	0	0	0
05	<u>Academic support</u>	818,835	835,559	439,423	465,656
06	<u>Student services</u>	525,793	479,826	282,536	292,444
07	<u>Institutional support</u>	20,109,604	17,543,803	7,987,769	7,850,991
10	<u>Scholarships and fellowships expenses,</u> net of <u>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)]	63,263,801	76,709,489	0	0
19	Total expenses and deductions	84,759,327	95,568,677	8,719,928	8,609,091


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

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	8,719,928	8,609,091
19-3	Benefits	1,767,441	1,818,061
19-4	Operation and Maintenance of Plant (as a natural expense).	21,006,142	669,952
19-5	Depreciation	3,528,479	3,490,323
19-6	Interest <input checked="" type="checkbox"/>	4,145,404	1,703,648
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	45,591,933	79,277,602
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	84,759,327	95,568,677
20-1	12-month Student FTE (from E12 survey).		
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, 2022 - August 31, 2023			
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="74,190,350"/>	21,186,367
02	Operating revenues + nonoperating revenues	<input type="text" value="95,740,324"/>	66,773,581
03	Change in net position	<input type="text" value="21,238,627"/>	-18,111,861
04	Net position	<input type="text" value="171,059,946"/>	189,171,808
05	Expendable net assets	<input type="text" value="90,297,446"/>	71,274,689
06	Plant-related debt	<input type="text" value="102,658,104"/>	107,336,566
07	Total expenses	<input type="text" value="27,054,300"/>	45,587,214

 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 J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2022 - August 31, 2023						
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	35,794,185	35,794,185	0	0	0
05	State grants and contracts	3,879	3,879	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	35,538				
10	Interest earnings	11,947,989				
11	Dividend earnings	0				
12	Realized capital gains	-2,110,226				

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, 2022 - August 31, 2023						
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	1,824,981	1,824,981	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	475,056	475,056	0	0	0
04	Current expenditures including salaries	13,179,580	13,179,580	0	0	0
Capital outlays						
05	Construction	509,709	509,709	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	4,869,618				

 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, 2022 - August 31, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	107,336,566
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	4,678,463
04	Long-term debt outstanding at end of fiscal year	102,658,104
05	Short-term debt outstanding at beginning of fiscal year	34,738,000
06	Short-term debt outstanding at end of fiscal year	28,411,000

 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, 2022 - August 31, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,131,172
08	Total cash and security assets held at end of fiscal year in bond funds	46,638,498
09	Total cash and security assets held at end of fiscal year in all other funds	900,134,172

 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 Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	
State appropriations	35,794,185	34	
Local appropriations	0	0	
Government grants and contracts	5,614	0	
Private gifts, grants, and contracts	280,947	0	
Investment income	9,837,763	9	
Other core revenues	60,079,445	57	
Total core revenues	105,997,954	100	
Total revenues	105,997,954	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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	0	0	
Research	41,294	0	
Public service	0	0	
Academic support	818,835	1	
Institutional support	20,109,604	24	
Student services	525,793	1	
Other core expenses	63,263,801	75	
Total core expenses	84,759,327	100	
Total expenses	84,759,327	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 clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Revenues Part 1				
Screen Entry	The amount reported is outside the expected range of between 30,929 and 92,787 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Zero balance in FY 21-22 CCAP Local Bond Debt Service received PY as State Legislative TRB GR USAS FY21-22			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 851,824 and 2,555,472 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	TRB interest payments large amount of debt service compared to FY22			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 10,593,184 and 31,779,550 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	CCAP TRB Funding trf Local FY23			