

IPEDS 2025-26 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.33 : Approval Expires 8/31/2027
User ID: P2294075

Finance 2025-26

Institution: University of Houston-System Administration (229407)

User ID: P2294075

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 to reporting:

- No changes for the 2025-26 data collection period.

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: P2294075

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)

User ID: P2294075

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, 2025.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2024"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2025"/>

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
- 1** 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 details of endowment net assets)

6. Pension

Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- 1** 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 FY2025 Texas CAFR received an unqualified opinion.


Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2024 - August 31, 2025			
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>	491,494,733	527,303,840
31	Depreciable <u>capital assets</u> , net of depreciation	36,084,510	38,686,567
04	Other noncurrent assets CV=[A05-A31]	2,045,476,166	1,713,090,817
05	Total <u>noncurrent assets</u>	2,081,560,676	1,751,777,384
06	Total assets CV=(A01+A05)	2,573,055,409	2,279,081,224
19	Deferred outflows of resources	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	5,653,463	5,438,463
08	Other current liabilities CV=(A09-A07)	2,222,353,863	1,960,722,970
09	Total <u>current liabilities</u>	2,228,007,326	1,966,161,433
10	<u>Long-term debt</u>	86,357,716	92,011,178
11	Other noncurrent liabilities CV=(A12-A10)	638,395	478,258
12	Total <u>noncurrent liabilities</u>	86,996,111	92,489,436
13	Total liabilities CV=(A09+A12)	2,315,003,437	2,058,650,869
20	Deferred inflows of resources	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	97,657,759	70,770,370
15	<u>Restricted-expendable</u>	27,450,104	21,877,427
16	<u>Restricted-nonexpendable</u>	59,984,733	57,840,796
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	72,959,376	69,941,762
18	Net position CV=[(A06+A19)-(A13+A20)]	258,051,972	220,430,355

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, 2024 - August 31, 2025			
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>	1,212,514	1,212,515
23	<u>Buildings</u>	78,753,388	78,753,388
32	<u>Equipment, including art and library collections</u>	870,374	909,855
27	<u>Construction in progress</u>	871,546	871,546
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	103,125,700	103,165,182
28	<u>Accumulated depreciation</u>	42,173,406	42,189,191
33	<u>Intangible assets, net of accumulated amortization</u>	0	0
34	<u>Other capital assets</u>	0	0


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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2024 - August 31, 2025			
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	121,001,657	123,793,870
02	Total expenses and deductions for this institution AND all of its child institutions	83,380,040	95,662,088
03	Change in net position during year CV=(D01-D02)	37,621,617	28,131,782
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	220,430,355	192,298,573
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)	258,051,972	220,430,355

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Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2024 - August 31, 2025			
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	0	191,029
03	State operating grants and contracts	3,392	1,420
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	60,186
08	Other sources - operating (CV) CV=[B09-(B01+ ...+B26)]	0	0
09	Total operating revenues	<input checked="" type="checkbox"/> 63,579	252,635

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	60,364,568	60,372,706
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	58,365	59,051
17	Investment income	41,205,317	43,877,993
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	12,238,443	11,558,058
19	Total nonoperating revenues	113,866,693	115,867,808
27	Total operating and nonoperating revenues CV=[B19+B09]	113,930,272	116,120,443
28	12-month Student FTE from E12		
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]		

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	<input type="text" value="0"/>	0
21	Capital grants and gifts	<input type="text" value="0"/>	0
22	Additions to permanent endowments	<input type="text" value="0"/>	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	7,071,385	7,673,427
24	Total other revenues and additions CV=[B25-(B9+B19)]	7,071,385	7,673,427
25	Total all revenues and other additions	<input type="text" value="121,001,657"/>	123,793,870

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User ID: P2294075

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


Fiscal Year: September 1, 2024 - August 31, 2025					
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	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0
02	Research	<input checked="" type="checkbox"/> <input type="text" value="0"/>	49,441	<input type="text" value="0"/>	0
03	Public service	<input checked="" type="checkbox"/> <input type="text" value="0"/>	1,440	<input type="text" value="0"/>	0
05	Academic support	<input checked="" type="checkbox"/> <input type="text" value="2,089,599"/>	1,152,703	<input type="text" value="425,140"/>	425,000
06	Student services	<input type="text" value="489,364"/>	582,713	<input type="text" value="285,700"/>	286,158
07	Institutional support	<input type="text" value="20,983,953"/>	20,641,627	<input type="text" value="8,482,974"/>	8,097,879
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E-1, line 11)	<input type="text" value="0"/>	0		
11	Auxiliary enterprises	<input type="text" value="0"/>	0	<input type="text" value="0"/>	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C11)]	59,817,124	73,234,164	1	0
19	Total expenses and deductions	<input type="text" value="83,380,040"/>	95,662,088	<input type="text" value="9,193,815"/>	8,809,037

Institution: University of Houston-System Administration (229407)

User ID: P2294075

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

Fiscal Year: September 1, 2024 - August 31, 2025			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages (from Part C-1, Column 2 line 19)	9,193,815	8,809,037
19-3	Benefits	<input type="text" value="2,035,063"/>	2,185,117
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="749,141"/>	722,363
19-5	Depreciation	<input type="text" value="2,626,348"/>	3,369,518
19-6	Interest	<input type="text" value="3,407,805"/>	3,627,955
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	<input checked="" type="checkbox"/> 65,367,868	76,948,098
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	83,380,040	95,662,088
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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User ID: P2294075


Part N - Financial Health

Fiscal Year: September 1, 2024 - August 31, 2025			
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)	90,719,974	84,219,913
02	Operating revenues + nonoperating revenues	113,930,271	115,876,769
03	Change in net position	37,621,617	28,131,782
04	Net position	220,430,355	192,298,573
05	Expendable net assets	90,907,340	87,520,191
06	Plant-related debt	92,011,178	97,449,641
07	Total expenses	23,600,233	31,656,856

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2024 - August 31, 2025						
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	60,364,568	60,364,568	0	0	0
05	State grants and contracts	3,392	3,392	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	58,365				
10	Interest earnings	34,808,751				
11	Dividend earnings	0				
12	Realized capital gains	10,773,032				

 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).

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2024 - August 31, 2025						
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	2,092,370	2,092,370	0	0	0
03	Payment to state retirement funds (may be included in line 02 above)	517,535	517,535	0	0	0
04	Current expenditures including salaries	16,853,578	16,853,578	0	0	0
Capital outlays						
05	Construction	806,513	806,513	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	4,100,175				


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).

Institution: University of Houston-System Administration (229407)

User ID: P2294075

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

Fiscal Year: September 1, 2024 - August 31, 2025		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	97,449,641
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	5,438,463
04	Long-term debt outstanding at end of fiscal year	92,011,178
05	Short-term debt outstanding at beginning of fiscal year	54,916,000
06	Short-term debt outstanding at end of fiscal year	21,020,000


 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).

Institution: University of Houston-System Administration (229407)

User ID: P2294075

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

Fiscal Year: September 1, 2024 - August 31, 2025		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	3,883,454
08	Total cash and security assets held at end of fiscal year in bond funds	231,641,813
09	Total cash and security assets held at end of fiscal year in all other funds	1,028,209,734

 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).

Institution: University of Houston-System Administration (229407)

User ID: P2294075

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"/>	Other		
Name:		<input type="text" value="Leslie Fluharty"/>			
Email:		<input type="text" value="laskwere@central.uh.edu"/>			

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

Institution: University of Houston-System Administration (229407)

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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](#).

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	60,364,568	50	
Local appropriations	0	0	
Government grants and contracts	3,392	0	
Private gifts, grants, and contracts	58,365	0	
Investment income	41,205,317	34	
Other core revenues	19,370,015	16	
Total core revenues	121,001,657	100	
Total revenues	121,001,657	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	0	0	
Public service	0	0	
Academic support	2,089,599	3	
Institutional support	20,983,953	25	
Student services	489,364	1	
Other core expenses	59,817,124	72	
Total core expenses	83,380,040	100	
Total expenses	83,380,040	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: Part B - Revenues and Other Additions, Page 1				
Screen Entry	The amount reported is outside the expected range of between 126,318 and 378,952 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	This variance is due to SEFA research grant adjustment in FY25			
Screen: Part C-1 - Expenses and Other Deductions by Functional Classification				
Screen Entry	The amount reported is outside the expected range of between 24,721 and 74,161 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No Research expenses in FY25			
Screen Entry	The amount reported is outside the expected range of between 720 and 2,160 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	No Public Service expenses in FY25			
Screen Entry	The amount reported is outside the expected range of between 576,352 and 1,729,054 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase in Teacher preparation program expenses in FY25			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Perform Edits	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	FY24 had higher expenses due to a refund to the THECB for Capital Construction Assistance.			
Related Screens	Expenses Part 1, Expenses Part 2			