

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2017

Finance 2017-18

Institution: University of Houston (225511)

User ID: P2255112

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 (225511)

User ID: P2255112

Finance - Public institutions**Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standards Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

Institution: University of Houston (225511)

User ID: P2255112

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: Year:

And ending: month/year (MMYYYY)

Month: Year: **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**

If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?

 Auxiliary enterprises Student services Does not participate in intercollegiate athletics Other (specify in box below)**5. Endowment Assets**

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

 No Yes - (report endowment assets)**6. Pension**

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

 No Yes

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

The University of Houston is part of a higher education system which reports the pension expense, liability, and deferral at a system-wide level. These pension items are not allocated to the component campuses or System Administration. The General Purpose Financial Statements are audited as part of the Statewide Single Audit Process. The FY2017 Texas CAFR received an unqualified opinion.

Institution: University of Houston (225511)

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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>	785,743,602	728,315,179
31	Depreciable <u>capital assets</u> , net of depreciation	995,204,060	928,806,144
04	Other noncurrent assets CV={A05-A31}	828,054,926	797,783,190
05	Total <u>noncurrent assets</u>	1,823,258,986	1,726,589,334
06	Total assets CV=(A01+A05)	2,609,002,588	2,454,904,513
19	<u>Deferred outflows of resources</u>	2,160,743	2,208,809
	<u>Liabilities</u>		
07	<u>Long-term debt, current portion</u>	51,460,788	46,522,999
08	Other current liabilities CV=(A09-A07)	309,189,047	287,589,444
09	Total <u>current liabilities</u>	360,649,835	334,112,443
10	<u>Long-term debt</u>	832,895,810	815,572,702
11	Other noncurrent liabilities CV=(A12-A10)	9,626,574	9,648,752
12	Total <u>noncurrent liabilities</u>	842,522,384	825,221,454
13	Total liabilities CV=(A09+A12)	1,203,172,219	1,159,333,897
20	<u>Deferred inflows of resources</u>	0	0
	<u>Net Position</u>		
14	<u>Invested in capital assets, net of related debt</u>	406,500,839	388,401,810
15	<u>Restricted-expendable</u>	233,865,613	263,582,636
16	<u>Restricted-nonexpendable</u>	379,536,208	337,964,380
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	388,088,452	307,830,599

18	Net position CV=[(A06+A19)-(A13+A20)]	1,407,991,112	1,297,779,425
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You may use the space below to **provide context** for the data you've reported above.

Institution: University of Houston (225511)

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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>	76,770,285	76,770,285
22	<u>Infrastructure</u>	298,340,362	290,602,583
23	<u>Buildings</u>	1,334,527,491	1,214,716,449
32	Equipment, including art and <u>library collections</u>	354,134,438	340,015,844
27	<u>Construction in progress</u>	133,210,937	141,238,614
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,196,983,513	2,063,343,775
28	<u>Accumulated depreciation</u>	991,804,099	916,588,423
33	Intangible assets, net of accumulated amortization	5,868	59,690
34	Other capital assets	0	0

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

Institution: University of Houston (225511)

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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	1,178,800,589	1,094,644,106
02	Total expenses and deductions for this institution AND all of its child institutions	1,067,423,773	1,038,205,913
03	Change in net position during year CV=(D01-D02)	111,376,816	56,438,193
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,297,779,425	1,242,279,611
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-1,165,129	-938,379
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,407,991,112	1,297,779,425

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

Institution: University of Houston (225511)

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Part E - Scholarships and Fellowships

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

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	57,990,923	56,231,891
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	3,343,911	1,808,494
03	<u>Grants by state government</u>	24,155,139	23,582,159
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	18,541,038	18,940,724
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	64,535,053	67,622,878
07	Total revenue that funds scholarships and fellowships	168,566,064	168,186,146
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	103,055,881	100,485,911
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	8,861,616	10,627,505
10	Total discounts and allowances CV=(E08+E09)	111,917,497	111,113,416
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	56,648,567	57,072,730

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

Institution: University of Houston (225511)

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

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	388,013,457	371,759,653
	Grants and contracts - operating		
02	Federal operating grants and contracts	65,700,115	67,731,899
03	State operating grants and contracts	38,841,031	55,868,794
04	Local government/private operating grants and contracts	21,422,640	24,960,897
	04a Local government operating grants and contracts	5,622,613	199,042
	04b Private operating grants and contracts	15,800,027	24,761,855
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	97,871,016	87,444,638
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	57,885,350	55,250,257
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	941,519	1,263,742
09	Total operating revenues	670,675,128	664,279,880

Institution: University of Houston (225511)

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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
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	192,843,944	189,972,446
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	60,878,313	59,071,364
14	State nonoperating grants	0	1,540,221
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	81,676,555	60,291,402
17	<u>Investment income</u>	49,845,304	15,368,963
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	10,419,347	12,191,754
19	Total nonoperating revenues	395,663,463	338,436,150
27	Total operating and nonoperating revenues CV=[B19+B09]	1,066,338,591	1,002,716,030
28	<u>12-month Student FTE from E12</u>	37,213	35,837
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,655	27,980

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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>	52,770,054	35,180,036
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	17,711,791	17,786,545
23	Other revenues and additions CV=[B24-(B20+...+B22)]	41,980,153	38,961,495
24	Total other revenues and additions CV=[B25-(B9+B19)]	112,461,998	91,928,076
25	Total all revenues and other additions	1,178,800,589	1,094,644,106

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

Institution: University of Houston (225511)

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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 (1)	Prior Year Total Amount	<u>Salaries and wages</u> (2)	Prior Year Salaries and wages
01	<u>Instruction</u>	293,117,613	281,052,894	187,631,526	177,278,448
02	<u>Research</u>	177,804,520	169,648,117	64,684,852	61,176,854
03	<u>Public service</u>	47,389,371	54,336,356	14,454,948	15,547,010
05	<u>Academic support</u>	206,405,558	204,018,254	95,030,439	95,177,801
06	<u>Student services</u>	41,418,704	39,912,327	16,361,991	15,676,839
07	<u>Institutional support</u>	76,488,718	86,654,209	42,068,932	40,302,592
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	56,648,567	57,072,730		
11	<u>Auxiliary enterprises</u>	128,782,360	131,871,901	35,186,771	35,163,976
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	39,368,362	13,639,125	1,099,948	950,501
19	Total expenses and deductions	1,067,423,773	1,038,205,913	456,519,407	441,274,021

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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)	456,519,407	441,274,021
19-3	<u>Benefits</u>	110,215,646	107,331,023
19-4	<u>Operation and Maintenance of Plant</u> (as a natural expense)	61,817,415	67,313,437
19-5	<u>Depreciation</u>	78,651,157	77,213,174
19-6	<u>Interest</u>	38,463,824	33,112,736
19-7	<u>Other Natural Expenses and Deductions</u> CV=[C19-1 - (C19-2 + ... + C19-6)]	321,756,324	311,961,522
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,067,423,773	1,038,205,913
20-1	<u>12-month Student FTE</u> (from E12 survey)	37,213	35,837
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,684	28,970

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

Institution: University of Houston (225511)

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Part H - Details of Endowment Assets

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

Line No.	Value of Endowment Assets	<u>Market Value</u>	Prior Year Amounts
	Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.		
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	679,236,915	639,168,307
02	Value of <u>endowment assets</u> at the end of the fiscal year	753,146,489	679,236,915

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

Institution: University of Houston (225511)

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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	491,069,338	491,069,338			
02 Sales and services	164,617,982	57,885,350	106,732,632	0	0
03 Federal grants/contracts (excludes Pell Grants)	65,700,115	65,700,115	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	245,613,998	245,613,998	0	0	0
05 State grants and contracts	38,841,031	38,841,031	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	5,622,613	5,622,613	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	115,188,372				
10 Interest earnings	1,613,791				
11 Dividend earnings	0				
12 Realized capital gains	16,156,934				

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



Institution: University of Houston (225511)

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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	117,870,892	109,670,933	8,199,959	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	16,248,609	14,948,865	1,299,744	0	0
04 Current expenditures including salaries	814,364,444	717,503,655	96,860,789	0	0
Capital outlays					
05 Construction	121,452,517	121,452,517	0	0	0
06 Equipment purchases	17,200,041	17,135,108	64,933	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	45,318,381				

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

Institution: University of Houston (225511)

User ID: P2255112

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	862,095,701
02 Long-term debt issued during fiscal year	170,410,202
03 Long-term debt retired during fiscal year	148,149,305
04 Long-term debt outstanding at end of fiscal year	884,356,598
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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

Institution: University of Houston (225511)

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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	501
08 Total cash and security assets held at end of fiscal year in bond funds	93,777,549
09 Total cash and security assets held at end of fiscal year in all other funds	271,692,174

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

Institution: University of Houston (225511)

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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:

- Keyholder
- Finance Contact
- SFA Contact
- Academic Library Contact
- HR Contact
- 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="8.00"/> hours	<input type="text" value="5.00"/> hours	<input type="text" value="2.00"/> hours	<input type="text" value="4.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Institution: University of Houston (225511)

User ID: P2255112

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	\$388,013,457	36%	\$10,427
State appropriations	\$192,843,944	18%	\$5,182
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$171,042,072	16%	\$4,596
Private gifts, grants, and contracts	\$97,476,582	9%	\$2,619
Investment income	\$49,845,304	5%	\$1,339
Other core revenues	\$181,708,214	17%	\$4,883
Total core revenues	\$1,080,929,573	100%	\$29,047
Total revenues	\$1,178,800,589		\$31,677

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	\$293,117,613	31%	\$7,877
Research	\$177,804,520	19%	\$4,778
Public service	\$47,389,371	5%	\$1,273
Academic support	\$206,405,558	22%	\$5,547
Institutional support	\$76,488,718	8%	\$2,055
Student services	\$41,418,704	4%	\$1,113

Other core expenses	\$96,016,929	10%	\$2,580
Total core expenses	\$938,641,413	100%	\$25,223
Total expenses	\$1,067,423,773		\$28,684

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	37,213
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or contact hours). All doctor's degree students are reported as graduate students.

Institution: University of Houston (225511)

User ID: P2255112

Edit Report

Finance

University of Houston (225511)

Source	Description	Severity	Resolved	Options
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Screen: Scholarships & Fellowships

Screen Entry	The amount reported is outside the expected range of between 904,247 and 2,712,741 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes
Reason:	UH received new federal grants in FY2017. In particular, a new grant for over \$988,000 was received to provide scholarships for disadvantaged students.		