

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2014

Finance 2014-15

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 changes made to the 2014-15 Finance data collection from the 2013-14 collection. The finance form for private for-profit schools have been revised to make it more comparable with the finance public and private not-for-profit forms.

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, 2014.)

Beginning: month/year (MMYYYY) Month: 9 Year: 2013

And ending: month/year (MMYYYY) Month: 8 Year: 2014

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 (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 ?

- Yes - (report endowment assets)
No

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

The combined financial statements of the University of Houston System, which includes the University of Houston, are part of and included in the State of Texas Comprehensive Annual Report, upon which an unqualified opinion has been expressed.

Faint background text from the survey instructions, including: 'The combined financial statements of the University of Houston System, which includes the University of Houston, are part of and included in the State of Texas Comprehensive Annual Report, upon which an unqualified opinion has been expressed.'

Institution: University of Houston (225511)

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Part A - Statement of Financial Position**Fiscal Year: September 1, 2013 - August 31, 2014**

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>Current Assets</u>		
01	Total <u>current assets</u>	623,789,149	601,128,913
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	842,531,569	706,666,035
04	Other noncurrent assets CV=[A05-A31]	801,744,753	841,001,708
05	Total noncurrent assets	1,644,276,322	1,547,667,743
06	Total assets CV=(A01+A05)	2,268,065,471	2,148,796,656
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	33,302,359	28,581,726
08	Other <u>current liabilities</u> CV=(A09-A07)	259,864,652	259,201,985
09	Total current liabilities	293,167,011	287,783,711
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	764,116,284	688,264,217
11	Other noncurrent liabilities CV=(A12-A10)	10,243,178	9,389,205
12	Total noncurrent liabilities	774,359,462	697,653,422
13	Total liabilities CV=(A09+A12)	1,067,526,473	985,437,133
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	338,013,010	359,171,252
15	<u>Restricted-expendable</u>	211,976,276	243,253,235
16	<u>Restricted-nonexpendable</u>	339,348,367	301,038,643
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	311,201,345	269,896,393
18	Total net assets CV=(A06-A13)	1,200,538,998	1,163,359,523

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



A rectangular box with a horizontal scrollbar at the bottom, indicating a scrollable area. The scrollbar is positioned at the bottom of the box, with a shaded track and a small slider. The box is empty of text or data.

Institution: University of Houston (225511)

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2013 - August 31, 2014

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	77,708,145	76,368,145
22	<u>Infrastructure</u>	184,802,109	145,627,600
23	<u>Buildings</u>	1,109,023,020	965,743,924
32	Equipment, including art and <u>library collections</u>	314,717,607	300,067,436
27	<u>Construction in progress</u>	161,226,628	194,149,053
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,847,477,509	1,681,956,158
28	<u>Accumulated depreciation</u>	782,095,850	729,504,442
33	Intangible assets, net of accumulated amortization	16,084,683	24,731,518
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 E - Scholarships and Fellowships

Fiscal Year: September 1, 2013 - August 31, 2014

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

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	51,585,166	53,511,125
02	Other federal grants (Do NOT include FDSL amounts)	2,167,447	2,302,392
03	Grants by state government	24,802,809	19,397,433
04	Grants by local government	0	0
05	Institutional grants from restricted resources	16,360,697	16,482,188
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	73,417,023	70,800,790
07	Total gross scholarships and fellowships	168,333,142	162,493,928
<u>Discounts and Allowances</u>			
08	Discounts and allowances applied to tuition and fees	97,907,260	97,199,662
09	Discounts and allowances applied to sales and services of auxiliary enterprises	9,262,671	0
10	Total discounts and allowances CV=(E08+E09)	107,169,931	97,199,662
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.	61,163,211	65,294,266

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Institution: University of Houston (225511)

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Part B - Revenues and Other Additions**Fiscal Year: September 1, 2013 - August 31, 2014**

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>	327,087,086	314,306,451
Grants and contracts - operating			
02	Federal operating grants and contracts	63,477,158	65,562,871
03	State operating grants and contracts	35,282,030	40,545,809
04	Local government/private operating grants and contracts	32,345,847	26,087,983
04a	Local government operating grants and contracts	536,600	110,571
04b	Private operating grants and contracts	31,809,247	25,977,412
05	Sales and services of <u>auxiliary enterprises, after deducting discounts and allowances</u>	71,746,859	71,477,590
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	48,087,006	39,802,876
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,454,978	900,850
09	Total operating revenues	579,480,964	558,684,430

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2013 - August 31, 2014

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>	176,239,373	161,600,982
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	54,177,643	56,045,252
14	State nonoperating grants	1,086,415	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	64,472,284	71,362,477
17	<u>Investment income</u>	55,852,953	35,766,629
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	9,391,812	11,057,944
19	Total nonoperating revenues	361,220,480	335,833,284
27	Total operating and nonoperating revenues CV=[B19+B09]	940,701,444	894,517,714
28	<u>12-month Student FTE from E12</u>	33,070	33,777
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,446	26,483

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2013 - August 31, 2014

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	35,885,768	35,885,768
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	9,459,336	9,186,720
23	Other revenues and additions CV=[B24-(B20+...+B22)]	34,446,263	32,253,208
24	Total other revenues and additions	79,791,367	77,325,696
25	Total all revenues and other additions CV=[B09+B19+B24]	1,020,492,811	971,843,410

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 - Expenses and Other Deductions

Fiscal Year: September 1, 2013 - August 31, 2014

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions									
01	Instruction	264,315,310	164,484,122	38,540,977	20,876,982	20,456,922	10,732,432	9,223,875	251,847,483
02	Research	132,994,339	56,076,100	10,095,461	10,504,576	10,293,217	5,400,189	40,624,796	132,496,172
03	Public service	52,523,720	15,437,039	4,028,111	4,148,593	4,065,121	2,132,707	22,712,149	47,871,544
05	Academic support	188,242,852	87,108,044	19,280,829	14,868,388	14,569,226	7,643,536	44,772,829	179,305,284
06	Student services	39,492,536	17,008,639	4,665,799	3,119,323	3,056,561	1,603,581	10,038,633	35,943,631
07	Institutional support	82,125,107	32,489,327	10,502,707	6,486,664	6,356,147	3,334,662	22,955,600	67,775,091
08	Operation and maintenance of plant (see instructions)	0	12,921,935	4,945,082	-68,858,294	0	0	50,991,277	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	61,163,211						61,163,211	65,294,266
11	Auxiliary enterprises	112,094,101	29,402,792	6,689,830	8,853,768	8,675,624	4,551,542	53,920,545	101,904,355
12	Hospital services	0						0	0
13	Independent operations	0						0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	52,874,347	838,108	38,288	0	0	0	51,997,951	14,440,683
19	Total expenses and deductions	985,825,523	415,766,106	98,787,084	0	67,472,818	35,398,649	368,400,866	896,878,509
	Prior year amount	896,878,509	393,280,321	90,805,655		58,865,715	33,849,594	320,077,224	
20	12-month Student FTE from E12	33,070							33,777
21	Total expenses and deductions per student FTE CV=[C19/C20]	29,810							26,553

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, 2013 - August 31, 2014

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	1,020,492,811	971,843,410
02	Total expenses and deductions (from C19)	985,825,523	896,878,509
03	Change in net position during year CV=(D01-D02)	34,667,288	74,964,901
04	<u>Net position</u> beginning of year	1,163,359,523	1,082,698,636
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	2,512,187	5,695,986
06	Net position end of year (from A18)	1,200,538,998	1,163,359,523

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, 2013 - August 31, 2014

Line No.	Value of Endowment Assets	Market Value	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	608,081,108	577,698,252
02	Value of <u>endowment assets</u> at the end of the fiscal year	684,517,752	608,081,108

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 Bureau of Census

Fiscal Year: September 1, 2013 - August 31, 2014

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	424,994,346	424,994,346			
02 Sales and services	129,096,536	48,087,006	81,009,530	0	0
03 Federal grants/contracts (excludes Pell Grants)	63,477,158	63,477,158		0	0
Revenue from the state government:					
04 State appropriations, current & capital	212,125,141	212,125,141			
05 State grants and contracts	35,282,030	35,282,030			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	536,600	536,600			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	105,740,867				
10 Interest earnings	521,759				
11 Dividend earnings					
12 Realized capital gains	32,665,656				

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 Bureau of Census

Fiscal Year: September 1, 2013 - August 31, 2014

Category	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 Salaries and wages	415,766,106	386,363,314	29,402,792		0
02 Employee benefits, total	98,787,083	92,097,253	6,689,830		0
03 Payment to state retirement funds (maybe included in line 02 above)	13,603,294	12,539,407	1,063,887	0	0
04 Current expenditures other than salaries	299,642,538	245,721,994	53,920,544	0	0
Capital outlay:					
05 Construction	152,414,774	152,414,774	0	0	0
06 Equipment purchases	16,705,409	16,526,247	179,162	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	35,398,649				
09 Scholarships/fellowships	168,333,142	168,333,142			

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, page 1

Fiscal Year: September 1, 2013 - August 31, 2014

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	716,845,942
02 Long-term debt issued during fiscal year	135,258,553
03 Long-term debt retired during fiscal year	54,235,852
04 Long-term debt outstanding at end of fiscal year	797,868,643
05 Short-term debt outstanding at beginning of fiscal year	400,000
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, page 2

Fiscal Year: September 1, 2013 - August 31, 2014

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	9,540
08 Total cash and security assets held at end of fiscal year in bond funds	84,731,162
09 Total cash and security assets held at end of fiscal year in all other funds	196,206,819

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

Institution: University of Houston (225511)

User ID: P2255112

Prepared by

This survey component was prepared by:

- Keyholder
- SFA Contact
- HR Contact
- Finance Contact
- Academic Library Contact
- Other

Name:

Email:

How long did it take to prepare this survey component?

hours

minutes

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.

Institution: University of Houston (225511)

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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 2015.

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	\$327,087,086	34%	\$9,891
State appropriations	\$176,239,373	19%	\$5,329
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$154,559,846	16%	\$4,674
Private gifts, grants, and contracts	\$96,281,531	10%	\$2,911
Investment income	\$55,852,953	6%	\$1,689
Other core revenues	\$138,725,163	15%	\$4,195
Total core revenues	\$948,745,952	100%	\$28,689
Total revenues	\$1,020,492,811		\$30,859

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.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$264,315,310	30%	\$7,993
Research	\$132,994,339	15%	\$4,022
Public service	\$52,523,720	6%	\$1,588
Academic support	\$188,242,852	22%	\$5,692
Institutional support	\$82,125,107	9%	\$2,483
Student services	\$39,492,536	5%	\$1,194
Other core expenses	\$114,037,558	13%	\$3,448
Total core expenses	\$873,731,422	100%	\$26,421
Total expenses	\$985,825,523		\$29,810

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.

Calculated value

FTE enrollment	33,070
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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.

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Edit Report

Finance

University of Houston (225511)

There are no errors for the selected survey and institution.