IPEDS ²⁰²¹⁻²² Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org OMB NO. 1850-0582 v.29 : Approval Expires 8/31/2022 User ID: P2255115

Finance 2021-22

Institution: University of Houston (225511)

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. For example, if a summer term began later than usual due to Coronavirus Pandemic postponements, continue to report using the timeframes as defined
in the IPEDS instructions. NCES expects that some data reported during the 2021-22 data collection year will vary from established prior trends due to the impacts
of Coronavirus Pandemic. If an error edit is triggered even when submitting accurate data, please indicate in the corresponding context box or verbally to the Help
Desk that the seemingly inconsistent data are accurate and reflect the effects of Coronavirus Pandemic.

Changes to reporting for 2021-22:

• There are no changes to the 2021-22 collection.

Resources:

- To download the survey materials for this component: <u>Survey Materials</u>
- 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.

User ID: P2255115

Institution: University of Houston (225511) 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
- O 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.

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, 2021.)

Beginning: month/year (MMYYYY)	Month: 9	Year: 2020
And ending: month/year (MMYYYY)	Month: 8	Year: 2021

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)
- O 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
- O Governmental Activities
- O Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

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

- Auxiliary enterprises
- Student services
- O Does not participate in intercollegiate athletics
- O Other (specify in box below)

b) If your institution participates in intercollegiate athletics, indicate the category where these revenues are included (check all that apply):

- □ Sales and services of educational activities
- Sales and services of auxiliary enterprises
- $\hfill\square$ Does not have intercollegiate athletics revenue
- \Box Other (specify in box below)

5. Endowment Assets

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

- O 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

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?

۲	No
\cap	Ye

O 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).

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 FY21 Texas CAFR received an unqualified opinion.

Part A - Statement of Net Position Page 1

Line no.		Current year amount	Prior year amount	
	Assets			
01	Total <u>current assets</u>	1,139,514,647	1,038,257,7	
31	Depreciable capital assets, net of depreciation	1,274,545,416	1,090,093,7	
04	Other noncurrent assets CV =[A05-A31]	1,347,578,338	1,320,200,	
05	Total noncurrent assets	2,622,123,754	2,410,294,:	
06	Total assets	3,761,638,401	3,448,552,	
19	CV=(A01+A05) Deferred outflows of resources	940,990	1,325,	
	Liabilities			
07	Long-term debt, current portion	57,991,435	63,451,	
08	Other current liabilities CV=(A09-A07)	376,875,887	342,033,	
09	Total current liabilities	434,867,322	405,484	
10	Long-term debt	1,079,359,118	1,138,896	
11	Other noncurrent liabilities CV=(A12-A10)	12,365,172	12,064	
12	Total noncurrent liabilities	1,091,724,290	1,150,961	
	Total liabilities			
13	CV=(A09+A12)	1,526,591,612	1,556,446	
20	Deferred inflows of resources	0		
	Net Position			
14	Invested in capital assets, net of related debt	570,172,344	491,505	
15	Restricted-expendable	390,808,918	361,165,	
16	Restricted-nonexpendable	602,846,401	448,114,	
17	Unrestricted CV=[A18-(A14+A15+A16)]	672,160,116	592,645	
18	Net position	2,235,987,779	1,893,430,	

Institution: University of Houston (225511) Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2020 - August 31, 2021

Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	78,885,741	78,944,131
22	Infrastructure	444,591,084	346,966,622
23	Buildings	1,736,822,950	1,573,227,125
32	Equipment, including art and library collections	385,228,767	374,742,951
27	Construction in progress	188,623,386	307,183,571
	Total for Plant, Property and Equipment CV = (A21+ A27)	2,834,151,928	2,681,064,400
28	Accumulated depreciation	1,292,862,189	1,205,857,128
33	Intangible assets, net of accumulated amortization	764,805	1,014,178
34	Other capital assets	0	0

Institution: University of Houston (225511) Part D - Summary of Changes In Net Position

	Fiscal Year: September 1, 2020 - August 31, 2021 If your institution is a parent institution then the amounts reported in Parts A and D should ir	clude ALL of your child institution	ons
Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	1,543,788,779	1,394,235,311
02	Total expenses and deductions for this institution AND all of its child institutions	1,201,307,456	1,186,045,566
03	Change in net position during year CV =(D01-D02)	342,481,323	208,189,745
04	Net position beginning of year for this institution AND all of its child institutions	1,893,430,321	1,684,981,294
05	Adjustments to beginning net position and other gains or losses CV =[D06-(D03+D04)]	76,135	259,282
06	Net position end of year for this institution AND all of its child institutions (from A18)	2,235,987,779	1,893,430,321

Part E-1 - Scholarships and Fellowships

	Fiscal Year: September 1, 2020 - August 31, 2021 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)	78,546,045	78,049,14
02	Other federal grants (Do NOT include FDSL amounts)	31,803,117	27,675,67
03	Grants by state government	25,103,946	26,602,65
04	Grants by local government	0	
05	Institutional grants from restricted resources	16,162,226	16,380,27
06	Institutional grants from unrestricted resources CV =[E07-(E01++E05)]	104,140,985	95,018,34
07	Total revenue that funds scholarships and fellowships	255,756,319	243,726,09
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	163,095,484	149,328,75
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,486,960	12,424,34
10	Total discounts and allowances CV =(E08+E09)	170,582,444	161,753,09
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.	85,173,875	81,972,99

Line No.

12

13

14 15

16

17

18

Institution: University of Houston (225511)

Endowments and gifts

Other institutional sources

CV=[E18-(E12+E13+ ... +E16)]

Total (from Part E1 line 8, 9 and 10)

Part E-2 - Sources of Discounts and Allowances

	Fiscal Year: September 1, 2020 - August 31, 2021							
		Amount of Source Applied to:						
e So	Source of Discounts and Allowances	Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances		
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount	
	Pell grants (federal)	50,007,417	47,670,934	2,295,548	3,966,283	52,302,965	51,637,217	
	Other federal grants (Do NOT include FDSL amounts)	36,403,943	29,361,569	1,671,098	2,442,920	38,075,041	31,804,489	
	Grants by state government	0	0	0	0	0	0	
	Grants by local government	0	0	0	0	0	0	

9,747,519

62,548,730

149,328,752

435,499

3,084,815

7,486,960

811,006

5,204,134

12,424,343

9,482,930

67,201,194

163,095,484

10,558,525

67,752,864

161,753,095

9,918,429

70,286,009

170,582,444

Institution: University of Houston (225511) Part B - Revenues by Source (1)

		Fiscal Year: September 1, 2020 - August 31	, 2021	
Line No.	Source of Funds		Current year amount	Prior year amount
	<u>Operating</u>	Revenues		
01	Tuition an	d fees, after deducting discounts & allowances	401,004,974	401,457,957
	Grants and	d contracts - operating		
02	Federal op	perating grants and contracts	160,962,526	94,277,370
03	State oper	rating grants and contracts	44,698,087	49,938,183
04	Local gov	ernment/private operating grants and contracts	37,380,470	29,711,352
	04a	Local government operating grants and contracts	11,634,678	9,014,433
	04b	Private operating grants and contracts	25,745,792	20,696,919
05		services of <u>auxiliary enterprises,</u> icting <u>discounts and allowances</u>	47,444,235	90,661,112
06	Sales and services of hospitals, after deducting patient contractual allowances		0	0
26	Sales and services of educational activities		91,229,161	78,926,627
07	Independent operations		0	0
08		rces - operating [B01++B07)]	3,328,656	1,653,429
09	Total oper	rating revenues	786,048,109	746,626,030

Institution: University of Houston (225511) Part B - Revenues by Source (2)

	Fiscal Year: September 1, 2020 - August	31, 2021	
Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	
11	State appropriations	203,793,092	261,001,75
12	Local appropriations, education district taxes, and similar support	0	
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	102,837,855	98,116,85
14	State nonoperating grants	0	
15	Local government nonoperating grants	0	
16	Gifts, including contributions from affiliated organizations	51,598,292	68,134,88
17	Investment income	207,304,421	80,760,68
18	Other nonoperating revenues CV =[B19-(B10++B17)]	68,357,775	16,039,79
19	Total nonoperating revenues	633,891,435	524,053,97
27	Total operating and nonoperating revenues CV =[B19+B09]	1,419,939,544	1,270,680,00
28	12-month Student FTE from E12	41,094	39,27
29	Total operating and nonoperating revenues per student FTE CV =[B27/B28]	34,553	32,35

Fiscal Year: September 1, 2020 - August 31, 2021				
Line No.	Source of funds	Current year amount	Prior year amount	
	Other Revenues and Additions			
20	Capital appropriations	54,514,004	52,770,054	
21	Capital grants and gifts	0	0	
22	Additions to permanent endowments	29,671,553	13,275,874	
23	Other revenues and additions CV =[B24-(B20++B22)]	39,663,678	57,509,382	
24	Total other revenues and additions CV =[B25-(B9+B19)]	123,849,235	123,555,310	
25	Total all revenues and other additions	1,543,788,779	1,394,235,311	

Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2020 - August 31, 2021 Report Total Operating AND Nonoperating Expenses in this section					
Line No.		Total amount	Prior Year	Salaries and wages	Prior Year
Line No.	Expense: Functional Classifications	(1)	Total Amount	(2)	Salaries and wages
01	Instruction	323,513,923	326,295,739	211,195,215	210,582,36
02	Research	208,371,496	195,840,522	69,139,014	69,039,87
03	Public service	44,337,280	49,461,623	12,203,437	13,689,99
05	Academic support	226,526,046	230,412,803	95,394,248	102,431,02
06	Student services	46,720,957	40,413,791	16,493,818	17,186,10
07	Institutional support	93,092,330	84,264,851	49,750,834	46,515,79
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	85,173,875	81,972,998		
11	Auxiliary enterprises	162,432,862	138,876,559	41,112,031	43,683,4
12	Hospital services	0	0	0	
13	Independent operations	0	0	0	
14	Other Functional Expenses and deductions CV =[C19-(C01++C13)]	11,138,687	38,506,680	430,129	649,3
19	Total expenses and deductions	1,201,307,456	1,186,045,566	495,718,726	503,777,9

Institution: University of Houston (225511) Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2020 - August 31, 2021				
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount	
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	495,718,726	503,777,989	
19-3	Benefits	122,417,252	125,751,767	
19-4	Operation and Maintenance of Plant (as a natural expense)	87,141,467	73,363,919	
19-5	Depreciation	91,094,772	86,898,133	
19-6	Interest	31,434,793	38,537,516	
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + + C19-6)]	373,500,446	357,716,242	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,201,307,456	1,186,045,566	
20-1	<u>12-month Student FTE (from E12 survey)</u>	41,094	39,270	
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	29,233	30,202	

Part H - Details of Endowment Net Assets

	Fiscal Year: September 1, 2020 - August 31, 2021							
	Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.							
Line No.	Line No. Value of Endowment Net Assets Market Value Prior Year Amounts							
01	Value of endo	wment net assets at the beginning of the fiscal year	930,029,968	861,211,924				
02	02 Value of endowment net assets at the end of the fiscal year			930,029,968				
03	03 Change in value of endowment net assets CV =[H02-H01]			68,818,044				
	03a	New gifts and additions	32,873,219	18,929,263				
	03b	Endowment net investment return	240,152,657	72,901,760				
	03c Spending distribution for current use		-26,443,116	-24,546,181				
	03d	0ther CV =[H03-(H03a+H03b+H03c)]	59,361,911	1,533,202				

Institution: University of Houston (225511) Part N - Financial Health

	Fiscal Year: September 1, 2020 - August 31, 2021						
Line No.	Description (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.)		Current year amount	Prior year amount			
01	Operating income (Loss) + net nonoperating revenues (expenses)	~	232,936,777	119,354,554			
02	Operating revenues + nonoperating revenues		1,504,125,101	1,336,725,928			
03	Change in net position	✓	342,481,323	208,189,745			
04	Net position		1,893,430,321	1,684,981,294			
05	Expendable net assets		1,043,882,297	927,784,510			
06	Plant-related debt		1,137,350,553	1,202,348,019			
07	Total expenses		1,187,002,767	1,151,325,447			

Institution: University of Houston (225511) Part J - Revenue Data for the Census Bureau

		Fiscal Year: Se	ptember 1, 2020 - August 3	31, 2021		
			Am	ount		
Source and type		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	564,100,458	564,100,458			
02	Sales and services	146,160,356	91,229,161	54,931,195	0	0
03	Federal grants/contracts (excludes Pell Grants)	160,962,526	160,962,526	0	0	0
	Revenue from the state go	overnment:				
04	State appropriations, current & capital	258,307,096	258,307,096	0	0	0
05	State grants and contracts	44,698,087	44,698,087	0	0	0
	Revenue from local gover	nments:				
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	11,634,678	11,634,678	0	0	0
08	Receipts from property and non- property taxes	0				
09	Gifts and private grants, NOT including capital grants	107,015,636				
10	Interest earnings	954,349				
11	Dividend earnings	0				
12	Realized capital gains	89,374,359				

Part K - Expenditure Data for the Census Bureau

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	Fiscal Year: September 1, 2020 - August 31, 2021							
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	128,071,937	116,738,017	11,333,920	0	0		
03	Payment to state retirement funds (may be included in line 02 above)	20,173,322	18,697,610	1,475,712	0	0		
04	Current expenditures including salaries	942,780,422	812,645,578	130,134,844	0	0		
	Capital outlays							
05	Construction	142,660,102	142,660,102	0	0	0		
06	Equipment purchases	14,532,857	14,349,593	183,264	0	0		
07	Land purchases	0	0	0	0	0		
08	Interest on debt outstanding, all funds and activities	43,013,785						

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

Fiscal Year: September 1, 2020 - August 31, 2021

Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	1,202,348,019
02	Long-term debt issued during fiscal year	49,188,544
03	Long-term debt retired during fiscal year	114,186,009
04	Long-term debt outstanding at end of fiscal year	1,137,350,553
05	Short-term debt outstanding at beginning of fiscal year	0
06	Short-term debt outstanding at end of fiscal year	0

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

	Fiscal Year: September 1, 2020 - August 31, 2021					
Assets	Assets					
	Category Amount					
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	2,093,865				
08	Total cash and security assets held at end of fiscal year in bond funds	189,129,031				
09	Total cash and security assets held at end of fiscal year in all other funds	433,081,974				

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:							
0	Keyholder	0	SFA Contact	0	HR Contact		
0	Finance Contact	0	Academic Library Contact	0	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	hours	hours	hours	hours
Other offices	hours	hours	hours	hours

Summary

Finance Survey Summary

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the <u>Data Center</u> and sent to your institution's CEO in November 2021.

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 <u>ipedshelp@rti.org</u>.

Core Revenues						
Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment			
Tuition and fees	\$401,004,974	27%	\$9,758			
State appropriations	\$203,793,092	14%	\$4,959			
Local appropriations	\$0	0%	\$0			
Government grants and contracts	\$320,133,146	21%	\$7,790			
Private gifts, grants, and contracts	\$77,344,084	5%	\$1,882			
Investment income	\$207,304,421	14%	\$5,045			
Other core revenues	\$286,764,827	19%	\$6,978			
Total core revenues	\$1,496,344,544	100%	\$36,413			
Total revenues	\$1,543,788,779	N/A	\$37,567			

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

core expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$323,513,923	31%	\$7,873
Research	\$208,371,496	20%	\$5,071
Public service	\$44,337,280	4%	\$1,079
Academic support	\$226,526,046	22%	\$5,512
Institutional support	\$93,092,330	9%	\$2,265
Student services	\$46,720,957	4%	\$1,137
Other core expenses	\$96,312,562	. 9%	\$2,344
Total core expenses	\$1,038,874,594	100%	\$25,280
Total expenses	\$1,201,307,456	N/A	\$29,233

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.

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: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 59,677,277 and 179,031,831 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	2021 reported higher non-operating revenues compared to a higher operating loss.			
Screen Entry	The amount reported is outside the expected range of between 104,094,873 and 312,284,617 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	2021 reported a higher change in net position due to increased interest and investment revenue as w	ell as increases ir	n Endowmer	its.