

Institution: University of Houston (225511)  
User ID: P2255116

**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.

**Changes to reporting for 2019-20**

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

**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**.

## 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.

## Finance - Public Institutions Using GASB Standards

### 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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)

Month: 8

Year: 2019

#### 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 and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals 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 FY19 Texas CAFR received an unqualified opinion.



**Part A - Statement of Net Position Page 1**

Fiscal Year: September 1, 2018 - August 31, 2019

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
	<b>Assets</b>		
01	Total current assets	902,447,567	841,709,077
31	Depreciable capital assets, net of depreciation	1,030,272,445	970,454,321
04	Other noncurrent assets CV=[A05-A31]	1,074,423,336	1,077,050,912
05	Total noncurrent assets	2,104,695,781	2,047,505,233
06	<b>Total assets</b> CV=(A01+A05)	3,007,143,348	2,889,214,310
19	<b>Deferred outflows of resources</b>	282,446	872,409
	<b>Liabilities</b>		
07	Long-term debt, current portion	55,918,492	51,364,471
08	Other current liabilities CV=(A09-A07)	373,968,708	372,449,029
09	Total current liabilities	429,887,200	423,813,500
10	Long-term debt	882,623,307	938,541,799
11	Other noncurrent liabilities CV=(A12-A10)	9,933,993	9,827,903
12	Total noncurrent liabilities	892,557,300	948,369,702
13	<b>Total liabilities</b> CV=(A09+A12)	1,322,444,500	1,372,183,202
20	<b>Deferred inflows of resources</b>	0	0
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	487,684,180	445,658,500
15	Restricted-expendable	334,353,191	258,987,502
16	Restricted-nonexpendable	406,163,769	403,862,888
17	Unrestricted CV=[A18-(A14+A15+A16)]	456,780,154	409,394,627
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	1,684,981,294	1,517,903,517

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

**Part A - Statement of Net Position Page 2**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	79,750,081	75,975,375
22	Infrastructure	345,214,199	327,845,633
23	Buildings	1,446,170,654	1,343,845,431
32	Equipment, including art and library collections	360,560,855	362,960,312
27	Construction in progress	264,162,784	211,466,697
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	2,495,858,573	2,322,093,448
28	Accumulated depreciation	1,121,729,049	970,453,734
33	Intangible assets, net of accumulated amortization	55,786	587
34	Other capital assets	0	0

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

**Part D - Summary of Changes In Net Position**

Fiscal Year: September 1, 2018 - August 31, 2019

**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 <b>AND all of its child institutions</b>	1,313,716,051	<b>1,183,013,764</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	1,146,465,898	<b>1,073,086,700</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	167,250,153	<b>109,927,064</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	1,517,903,517	<b>1,407,991,112</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	-172,376	<b>-14,659</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	1,684,981,294	<b>1,517,903,517</b>

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

### Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2018 - August 31, 2019

**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)	73,821,200	67,808,384
02	Other federal grants (Do NOT include FDSL amounts)	3,960,796	3,580,391
03	Grants by state government	24,425,023	23,563,621
04	Grants by local government	0	0
05	Institutional grants from restricted resources	18,763,687	20,198,709
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	85,352,556	75,096,194
07	Total revenue that funds scholarships and fellowships	206,323,262	190,247,299
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	128,975,441	117,021,895
09	Discounts and allowances applied to sales and services of auxiliary enterprises	10,207,712	9,672,249
10	Total discounts and allowances CV=(E08+E09)	139,183,153	126,694,144
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.	67,140,109	63,553,155

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

**Part B - Revenues by Source (1)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	397,368,724	392,695,283
	Grants and contracts - operating		
02	Federal operating grants and contracts	68,890,484	66,424,992
03	State operating grants and contracts	46,741,859	41,690,723
04	Local government/private operating grants and contracts	39,201,699	22,453,305
	04a Local government operating grants and contracts	9,112,428	6,543,560
	04b Private operating grants and contracts	30,089,271	15,909,745
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	96,860,055	95,645,121
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	91,781,792	66,225,083
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	6,256,368	1,685,671
09	Total operating revenues	747,100,981	686,820,178

**Part B - Revenues by Source (2)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	195,875,536	192,533,516
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	77,430,602	71,046,816
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	130,405,900	81,928,269
17	Investment income	35,166,110	41,484,391
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	26,424,275	15,923,334
19	Total nonoperating revenues	465,302,423	402,916,326
27	Total operating and nonoperating revenues CV=[B19+B09]	1,212,403,404	1,089,736,504
28	<b>12-month Student FTE from E12</b>	39,132	38,366
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	30,982	28,404

**Part B - Revenues by Source (3)**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	52,770,054	52,770,054
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	9,920,474	14,889,455
23	Other revenues and additions CV=[B24-(B20+...+B22)]	38,622,119	25,617,751
24	Total other revenues and additions CV=[B25-(B9+B19)]	101,312,647	93,277,260
25	Total all revenues and other additions	1,313,716,051	1,183,013,764

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

### Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2018 - August 31, 2019  
**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	315,099,552	<b>303,421,156</b>	201,665,776	<b>191,807,163</b>
02	Research	206,303,658	<b>188,625,426</b>	67,984,575	<b>66,918,075</b>
03	Public service	51,506,626	<b>51,324,547</b>	14,118,539	<b>13,736,315</b>
05	Academic support	219,089,153	<b>207,838,868</b>	99,587,561	<b>94,765,030</b>
06	Student services	40,703,917	<b>40,309,359</b>	17,226,451	<b>16,059,700</b>
07	Institutional support	69,175,244	<b>81,382,462</b>	45,116,416	<b>42,129,164</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	67,140,109	<b>63,553,155</b>		
11	Auxiliary enterprises	152,442,186	<b>133,277,573</b>	43,876,577	<b>35,876,833</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	25,005,453	<b>3,354,154</b>	1,381,220	<b>1,056,594</b>
19	<b>Total expenses and deductions</b>	1,146,465,898	<b>1,073,086,700</b>	490,957,115	<b>462,348,874</b>

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	490,957,115	462,348,874
19-3	Benefits	116,359,749	112,204,339
19-4	Operation and Maintenance of Plant (as a natural expense)	77,493,506	85,964,434
19-5	Depreciation	82,352,335	80,471,521
19-6	Interest	37,263,007	32,600,786
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	342,040,186	299,496,746
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	1,146,465,898	1,073,086,700
20-1	12-month Student FTE (from E12 survey)	39,132	38,366
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	29,297	27,970

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

### Part H - Details of Endowment Assets

Fiscal Year: September 1, 2018 - August 31, 2019

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 endowment assets at the beginning of the fiscal year	842,482,112	753,146,489
02	Value of endowment assets at the end of the fiscal year	861,211,924	842,482,112

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

**Part J - Revenue Data for the Census Bureau****Fiscal Year: September 1, 2018 - August 31, 2019**

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	526,344,165	526,344,165			
02 Sales and services	198,849,559	91,781,792	107,067,767	0	0
03 Federal grants/contracts (excludes Pell Grants)	68,890,484	68,890,484	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	248,645,590	248,645,590	0	0	0
05 State grants and contracts	46,741,859	46,741,859	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	9,112,428	9,112,428	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	160,193,422				
10 Interest earnings	6,220,984				
11 Dividend earnings	0				
12 Realized capital gains	24,637,759				

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

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**Part K - Expenditure Data for the Census Bureau**

**Fiscal Year: September 1, 2018 - August 31, 2019**

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	123,314,591	115,746,732	7,567,859	0	0
03 Payment to state retirement funds (may be included in line 02 above)	17,468,735	16,069,213	1,399,522	0	0
04 Current expenditures <b>including</b> salaries	908,755,617	786,222,391	122,533,226	0	0
<b>Capital outlays</b>					
05 Construction	176,741,020	176,741,020	0	0	0
06 Equipment purchases	18,609,778	18,357,607	252,171	0	0
07 Land purchases	3,822,852	3,822,852	0	0	0
08 Interest on debt outstanding, all funds and activities	40,054,071				

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

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

Fiscal Year: September 1, 2018 - August 31, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	989,906,270
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	51,364,471
04 Long-term debt outstanding at end of fiscal year	938,541,799
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.

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

Fiscal Year: September 1, 2018 - August 31, 2019

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	100,261
08 Total cash and security assets held at end of fiscal year in bond funds	74,720,433
09 Total cash and security assets held at end of fiscal year in all other funds	292,671,132

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

**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:**

- |  |  |                                  |
|--|--|----------------------------------|
| <input type="radio"/> Keyholder                  | <input type="radio"/> SFA Contact              | <input type="radio"/> HR Contact |
| <input checked="" type="radio"/> Finance Contact | <input type="radio"/> Academic Library Contact | <input type="radio"/> Other      |

Name: Charlotte Hotz

Email: cahotz@central.uh.edu

**How many staff from your institution only were involved in the data collection and reporting process of this survey component?**

4.00 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	24.00hours	8.00hours	10.00hours	0.00hours
Other offices	16.00hours	2.00hours	0.00hours	2.00hours

**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 2019.

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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$397,368,724	33%	\$10,155
State appropriations	\$195,875,536	16%	\$5,006
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$202,175,373	17%	\$5,166
Private gifts, grants, and contracts	\$160,495,171	13%	\$4,101
Investment income	\$35,166,110	3%	\$899
Other core revenues	\$225,775,082	19%	\$5,770
<b>Total core revenues</b>	<b>\$1,216,855,996</b>	<b>100%</b>	<b>\$31,096</b>
<b>Total revenues</b>	<b>\$1,313,716,051</b>		<b>\$33,571</b>

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	\$315,099,552	32%	\$8,052
Research	\$206,303,658	21%	\$5,272
Public service	\$51,506,626	5%	\$1,316
Academic support	\$219,089,153	22%	\$5,599
Institutional support	\$69,175,244	7%	\$1,768
Student services	\$40,703,917	4%	\$1,040
Other core expenses	\$92,145,562	9%	\$2,355
<b>Total core expenses</b>	<b>\$994,023,712</b>	<b>100%</b>	<b>\$25,402</b>
<b>Total expenses</b>	<b>\$1,146,465,898</b>		<b>\$29,297</b>

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
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FTE enrollment	39,132
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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 clock hours). All doctor's degree students are reported as graduate students.

**Finance**

University of Houston (225511)

**There are no errors for the selected survey and institution.**