

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2010

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Finance 2010-11

Institution: University of Houston (225511)

User ID: P2255113

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.

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: P2255113

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: P2255113

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, 2010.)

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
(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.

Institution: University of Houston (225511)

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Part A - Statement of Net Assets

Fiscal Year: September 1, 2009 - August 31, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	404,671,152	421,832,242
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	452,708,413	441,581,937
04	Other noncurrent assets CV=[A05-A31]	753,576,383	595,298,640
05	Total noncurrent assets	1,206,284,796	1,036,880,577
06	Total assets CV=(A01+A05)	1,610,955,948	1,458,712,819
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	18,031,708	13,961,902
08	Other <u>current liabilities</u> CV=(A09-A07)	206,713,332	238,790,011
09	Total current liabilities	224,745,040	252,751,913
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	544,396,288	447,180,196
11	Other noncurrent liabilities CV=(A12-A10)	9,015,938	9,108,556
12	Total noncurrent liabilities	553,412,226	456,288,752
13	Total liabilities CV=(A09+A12)	778,157,266	709,040,665
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	215,098,136	216,851,878
15	<u>Restricted-expendable</u>	154,317,349	111,841,779
16	<u>Restricted-nonexpendable</u>	239,782,893	236,601,997
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	223,600,304	184,376,500
18	Total net assets CV=(A06-A13)	832,798,682	749,672,154

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 Assets (Page 2)

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	75,966,101	76,224,820
22	<u>Infrastructure</u>	125,463,564	112,283,564
23	<u>Buildings</u>	698,083,504	681,328,963
32	<u>Equipment, including art and library collections</u>	243,575,656	231,013,830
27	<u>Construction in progress</u>	84,426,683	43,038,679
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,227,515,508	1,143,889,856
28	<u>Accumulated depreciation</u>	614,848,868	583,044,419
33	Intangible assets, net of accumulated amortization	434,557	0
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 B - Revenues and Other Additions

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	241,782,418	233,248,031
Grants and contracts - operating			
02	Federal operating grants and contracts	44,965,192	56,562,363
03	State operating grants and contracts	31,878,822	37,695,153
04	Local government/private operating grants and contracts	21,133,254	17,393,515
04a	Local government operating grants and contracts	141,675	333,802
04b	Private operating grants and contracts	20,991,579	17,059,713
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	53,213,602	41,834,207
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	19,240,629	18,398,596
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	397,470	1,771,800
09	Total operating revenues	412,611,387	406,903,665

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	189,416,091	184,862,607
12	Local <u>appropriations, education district taxes, & similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants	67,119,678	32,135,277
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	54,231,326	33,563,953
17	<u>Investment income</u>	17,344,626	-26,996,947
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	30,163,106	69,391,678
19	Total nonoperating revenues	358,274,827	292,956,568
27	Total operating and nonoperating revenues CV=[B19+B09]	770,886,214	699,860,233
28	12-month Student FTE from E12 CV=[B28a+B28b]	31,891	
	28a Undergraduates	24,549	
	28b Graduates	7,342	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	24,173	

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	36,091,538	36,091,538
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	4,824,694	5,464,978
23	Other revenues & additions CV=[B24-(B20+...+B22)]	7,170,139	10,780,529
24	Total other revenues and additions	48,086,371	52,337,045
25	Total all revenues and other additions CV=[B09+B19+B24]	818,972,585	752,197,278

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

Part B, Line 2, Federal operating grants and contracts:
 Revenues for federal research grants that were funded from
 federal ARRA (stimulus) funds are reported on line 18
 (Other nonoperating revenues), per IPEDS instructions.

Institution: University of Houston (225511)

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Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Description	1 Total amount	2 Salaries & 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	227,083,656	147,690,295	29,785,544	17,561,681	12,058,523	7,316,064	12,671,549	218,929,413
02	Research	113,810,734	47,357,259	8,578,799	8,801,637	6,043,541	3,666,695	39,362,803	97,006,322
03	Public service	45,817,122	17,053,585	4,212,535	3,543,301	2,432,966	1,476,112	17,098,623	38,686,090
05	Academic support	140,871,624	68,381,365	13,942,251	10,894,411	7,480,519	4,538,530	35,634,548	127,478,111
06	Student services	29,856,849	13,976,988	3,900,964	2,309,000	1,585,449	961,912	7,122,536	47,656,892
07	Institutional support	59,355,791	27,740,863	6,955,919	4,590,324	3,151,892	1,912,294	15,004,499	64,916,330
08	Operation & maintenance of plant (see instructions)	0	9,515,836	3,860,187	-54,218,733			40,842,710	
10	Scholarships and fellowships expenses, excluding discounts & allowances	33,398,690						33,398,690	32,542,070
11	Auxiliary enterprises	84,286,767	27,936,271	5,922,796	6,518,379	4,475,768	2,715,507	36,718,046	80,185,636
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	1,336,405	600,116	60,568	0	0	0	675,721	60,600,424
19	Total expenses & deductions	735,817,638	360,252,578	77,219,563	0	37,228,658	22,587,114	238,529,725	768,001,288
	Prior year amount	768,001,288	346,422,141	74,109,318		29,600,737	16,153,671	301,715,421	
20	12-month Student FTE from E12 CV=[C20a+C20b]	31,891							
	20a Undergraduates	24,549							
	20b Graduates	7,342							
21	Total expenses and deductions per student FTE CV=[C19/C20]	23,073							

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 Assets

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	818,972,585	752,197,278
02	Total expenses & deductions (from C19)	735,817,638	768,001,288
03	Change in net assets during year CV=(D01-D02)	83,154,947	-15,804,010
04	<u>Net assets</u> beginning of year	749,672,154	765,447,212
05	<u>Adjustments to beginning net assets</u> and other gains or losses CV=[D06-(D03+D04)]	-28,419	28,952
06	Net assets end of year (from A18)	832,798,682	749,672,154

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, 2009 - August 31, 2010

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	44,252,115	28,728,854
02	Other federal grants	6,181,284	227,228
03	Grants by state government	18,982,969	1,214,739
04	Grants by local government	0	0
05	Institutional grants from restricted resources	9,420,715	604,227
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	33,729,724	62,567,770
07	Total gross scholarships and fellowships	112,566,807	93,342,818
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	79,168,117	60,800,748
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	79,168,117	60,800,748
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	33,398,690	32,542,070

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, 2009 - August 31, 2010

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	452,755,304	545,068,470
02	Value of <u>endowment assets</u> at the end of the fiscal year	495,128,238	452,755,304

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, 2009 - August 31, 2010

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	320,950,535	320,950,535			
02 Sales and services	72,454,231	19,240,629	53,213,602	0	0
03 Federal grants/contracts (excludes Pell Grants)	44,965,192	44,965,192	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	225,507,629	225,507,629	0	0	0
05 State grants and contracts	31,878,822	31,878,822	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	141,675	141,675	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	80,047,600				
10 Interest earnings	650,820				
11 Dividend earnings	0				
12 Realized capital gains	1,641,616				

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, 2009 - August 31, 2010

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	360,252,578	332,316,307	27,936,271		0
02 Employee benefits, total	77,219,563	71,296,767	5,922,796		0
03 Payment to state retirement funds (maybe included in line 02 above)	21,420,713	20,018,442	1,402,271	0	0
04 Current expenditures other than salaries	221,745,366	185,027,321	36,718,045	0	0
Capital outlay:					
05 Construction	74,610,698	74,610,698	0	0	0
06 Equipment purchases	15,738,247	15,605,359	132,888	0	0
07 Land purchases	190,218	190,218	0	0	0
08 Interest on debt outstanding, all funds & activities	22,587,114				
09 Scholarships/fellowships	112,566,807	112,566,807			

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, 2009 - August 31, 2010

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	461,142,098
02 Long-term debt issued during fiscal year	116,199,017
03 Long-term debt retired during fiscal year	14,913,119
04 Long-term debt outstanding at end of fiscal year	562,427,996
05 Short-term debt outstanding at beginning of fiscal year	27,300,000
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.

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Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2009 - August 31, 2010

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,200,237
08 Total cash and security assets held at end of fiscal year in bond funds	157,370,702
09 Total cash and security assets held at end of fiscal year in all other funds	161,614,805

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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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 ExPT and sent to your institution's CEO in November 2011.

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	\$241,782,418	32%	\$7,582
Government appropriations	\$189,416,091	25%	\$5,939
Government grants and contracts	\$144,105,367	19%	\$4,519
Private gifts, grants, and contracts	\$75,222,905	10%	\$2,359
Investment income	\$17,344,626	2%	\$544
Other core revenues	\$97,887,576	13%	\$3,069
Total core revenues	\$765,758,983	100%	\$24,012
Total revenues	\$818,972,585		\$25,680

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. 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	\$227,083,656	35%	\$7,121
Research	\$113,810,734	17%	\$3,569
Public service	\$45,817,122	7%	\$1,437
Academic support	\$140,871,624	22%	\$4,417
Institutional support	\$59,355,791	9%	\$1,861
Student services	\$29,856,849	5%	\$936
Other core expenses	\$34,735,095	5%	\$1,089
Total core expenses	\$651,530,871	100%	\$20,430
Total expenses	\$735,817,638		\$23,073

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

Calculated value

FTE enrollment	31,891
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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)

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Explanation Report

There are no explanations for selected survey and institution

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