

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2013

Finance 2013-14

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 have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.
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:

- | | |
|----------------------------------|---------------------------------------------------------------------------------|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/> | 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, 2013.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2013"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> 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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

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

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> No

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

The Annual Financial Report of the University of Houston System is reviewed by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial 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, 2012 - August 31, 2013

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>	601,128,913	436,763,658
<u>Noncurrent Assets</u>			
31	Depreciable <u>capital assets</u> , net of depreciation	706,666,035	593,112,285
04	Other noncurrent assets CV=[A05-A31]	841,001,708	1,028,755,070
05	Total noncurrent assets	1,547,667,743	1,621,867,355
06	Total assets CV=(A01+A05)	2,148,796,656	2,058,631,013
<u>Current Liabilities</u>			
07	<u>Long-term debt, current portion</u>	28,581,726	25,495,828
08	Other <u>current liabilities</u> CV=(A09-A07)	259,201,985	223,759,370
09	Total current liabilities	287,783,711	249,255,198
<u>Noncurrent Liabilities</u>			
10	<u>Long-term debt</u>	688,264,217	717,625,942
11	Other noncurrent liabilities CV=(A12-A10)	9,389,205	9,051,237
12	Total noncurrent liabilities	697,653,422	726,677,179
13	Total liabilities CV=(A09+A12)	985,437,133	975,932,377
<u>Net Assets</u>			
14	<u>Invested in capital assets, net of related debt</u>	359,171,252	315,614,471
15	<u>Restricted-expendable</u>	243,253,235	217,158,600
16	<u>Restricted-nonexpendable</u>	301,038,643	294,099,689
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	259,896,393	255,825,876
18	Total net assets CV=(A06-A13)	1,163,359,523	1,082,698,636

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 A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	76,368,145	76,368,145
22	<u>Infrastructure</u>	145,627,600	134,043,119
23	<u>Buildings</u>	965,743,924	841,730,709
32	Equipment, including art and <u>library collections</u>	300,067,436	281,295,215
27	<u>Construction in progress</u>	194,149,053	157,716,669
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,681,956,158	1,491,153,857
28	<u>Accumulated depreciation</u>	729,504,442	697,174,331
33	Intangible assets, net of accumulated amortization	24,731,518	33,217,574
34	Other capital assets	0	0

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

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Institution: University of Houston (225511)

User ID: P2255112

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2012 - August 31, 2013

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

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	53,511,125	29,465,441
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	2,302,392	1,949,304
03	<u>Grants by state government</u>	19,397,433	14,983,023
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	16,482,188	12,795,212
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	70,800,790	49,501,727
07	Total gross scholarships and fellowships	162,493,928	108,694,707
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	97,199,662	66,881,278
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	97,199,662	66,881,278
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.	65,294,266	41,813,429

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

Line 01: The significant change in Pell grants resulted from a change in business practice. Prior to FY12, Pell disbursements for the new Fall term were recorded in late August. Starting with FY12, the Fall disbursements are deferred for 30 days, resulting in being posted in September, which is within the new fiscal year (FY13). This is an ongoing change. It is FY12 that is unusually low. FY13's \$54M is on par with FY11 (\$58M) & FY10 (\$44M).

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions**Fiscal Year: September 1, 2012 - August 31, 2013**

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	314,306,451	325,389,562
	Grants and contracts - operating		
02	Federal operating grants and contracts	65,562,871	61,501,276
03	State operating grants and contracts	40,545,809	41,765,938
04	Local government/private operating grants and contracts	26,087,983	18,085,227
	04a Local government operating grants and contracts	110,571	127,963
	04b Private operating grants and contracts	25,977,412	17,957,264
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	71,477,590	63,360,868
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	39,802,876	31,188,117
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	900,850	893,613
09	Total operating revenues	558,684,430	542,184,601

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

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>	161,600,982	160,374,820
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	56,045,252	32,371,223
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	71,362,477	75,988,604
17	<u>Investment income</u>	35,766,629	43,285,089
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	11,057,944	45,155,182
19	Total nonoperating revenues	335,833,284	357,174,918
27	Total operating and nonoperating revenues CV=[B19+B09]	894,517,714	899,359,519
28	12-month Student FTE from E12	33,777	33,490
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,483	26,855

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

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>	9,186,720	7,802,308
23	Other revenues and additions CV=[B24-(B20+...+B22)]	32,253,208	23,958,322
24	Total other revenues and additions	77,325,696	67,646,398
25	Total all revenues and other additions CV=[B09+B19+B24]	971,843,410	967,005,917

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, 2012 - August 31, 2013
Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 <u>Salaries and wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 <u>Interest</u>	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	251,847,483	156,360,179	34,873,788	21,802,458	18,142,690	10,432,604	10,235,764	247,647,138
02	<u>Research</u>	132,496,172	54,113,261	9,862,129	11,470,205	9,544,812	5,488,560	42,017,205	115,289,498
03	<u>Public service</u>	47,871,544	15,669,273	4,110,886	4,144,244	3,448,589	1,983,045	18,515,507	49,176,280
05	<u>Academic support</u>	179,305,284	82,421,291	17,891,276	15,522,474	12,916,866	7,427,595	43,125,782	159,835,507
06	<u>Student services</u>	35,943,631	15,248,766	4,181,405	3,111,643	2,589,322	1,488,940	9,323,555	31,264,906
07	<u>Institutional support</u>	67,775,091	29,366,176	9,121,321	5,867,296	4,882,409	2,807,534	15,730,355	60,534,903
08	<u>Operation and maintenance of plant</u> (see instructions)	0	12,338,263	4,878,666	-70,740,189			53,523,260	0
10	<u>Scholarships and fellowships expenses, excluding discounts and allowances</u> (from E11)	65,294,266						65,294,266	41,813,429
11	<u>Auxiliary enterprises</u>	101,904,355	27,026,116	5,831,201	8,821,869	7,341,027	4,221,316	48,662,826	97,599,239
12	<u>Hospital services</u>	0						0	0
13	<u>Independent operations</u>	0						0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	14,440,683	736,996	54,983	0	0	0	13,648,704	14,130,032
19	Total expenses and deductions	896,878,509	393,280,321	90,805,655	0	58,865,715	33,849,594	320,077,224	817,290,932
	Prior year amount	817,290,932	372,111,097	82,938,665		56,455,700	31,402,706	274,382,764	
20	12-month Student FTE from E12	33,777							33,490
21	Total expenses and deductions per student FTE CV=[C19/C20]	26,553							24,404

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, 2012 - August 31, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	971,843,410	967,005,917
02	Total expenses and deductions (from C19)	896,878,509	817,290,932
03	Change in net position during year CV=(D01-D02)	74,964,901	149,714,985
04	Net position beginning of year	1,082,698,636	933,064,555
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	5,695,986	-80,904
06	Net position end of year (from A18)	1,163,359,523	1,082,698,636

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, 2012 - August 31, 2013

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	577,698,252	559,389,286
02	Value of <u>endowment assets</u> at the end of the fiscal year	608,081,108	577,698,252

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

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Institution: University of Houston (225511)

User ID: P2255112

Part J - Revenue Data for Bureau of Census

Fiscal Year: September 1, 2012 - August 31, 2013

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	411,506,113	411,506,113			
02	Sales and services	111,280,466	39,802,876	71,477,590	0	
03	Federal grants/contracts (excludes Pell Grants)	65,562,872	65,562,872			
Revenue from the state government:						
04	State appropriations, current & capital	197,486,750	197,486,750			
05	State grants and contracts	40,545,809	40,545,809			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	110,571	110,571			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, including capital grants	106,526,609				
10	Interest earnings	2,821,436				
11	Dividend earnings	0				
12	Realized capital gains	18,108,568				

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

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Institution: University of Houston (225511)

User ID: P2255112

Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2012 - August 31, 2013

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	393,280,321	366,254,205	27,026,116		
02 Employee benefits, total	90,805,655	84,974,454	5,831,201		
03 Payment to state retirement funds (maybe included in line 02 above)	11,992,961	11,021,727	971,234		
04 Current expenditures other than salaries	276,548,505	227,885,678	48,662,827		
Capital outlay:					
05 Construction	184,694,995	184,694,995	0		
06 Equipment purchases	19,111,273	18,936,638	174,635		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds and activities	33,849,594				
09 Scholarships/fellowships	162,493,928	162,493,928			

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, page 1

Fiscal Year: September 1, 2012 - August 31, 2013

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	743,121,770
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	26,275,828
04 Long-term debt outstanding at end of fiscal year	716,845,942
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	400,000

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, page 2

Fiscal Year: September 1, 2012 - August 31, 2013

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	44,446
08 Total cash and security assets held at end of fiscal year in bond funds	108,222,449
09 Total cash and security assets held at end of fiscal year in all other funds	197,843,721

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

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 2014.

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	\$314,306,451	35%	\$9,305
Government appropriations	\$161,600,982	18%	\$4,784
Government grants and contracts	\$162,264,503	18%	\$4,804
Private gifts, grants, and contracts	\$97,339,889	11%	\$2,882
Investment income	\$35,766,629	4%	\$1,059
Other core revenues	\$129,087,366	14%	\$3,822
Total core revenues	\$900,365,820	100%	\$26,656
Total revenues	\$971,843,410		\$28,772

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	\$251,847,483	32%	\$7,456
Research	\$132,496,172	17%	\$3,923
Public service	\$47,871,544	6%	\$1,417
Academic support	\$179,305,284	23%	\$5,309
Institutional support	\$67,775,091	9%	\$2,007
Student services	\$35,943,631	5%	\$1,064
Other core expenses	\$79,734,949	10%	\$2,361
Total core expenses	\$794,974,154	100%	\$23,536
Total expenses	\$896,878,509		\$26,553

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	33,777

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 14,732,721 and 44,198,161 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The significant change in Pell grants resulted from a change in business practice by the UH Office of Scholarships & Fellowships. The Fall term begins in August, about 1 to 1 ¼ weeks prior to the close of our fiscal year. In years prior to FY2012, Pell disbursements for the new Fall semester were recorded in late August. Starting with FY2012, the Fall disbursements are deferred for 30 days from the start of the term, resulting in being posted in September, which is within the new fiscal year (FY2013). This is an ongoing change, so it's actually FY2012 that is unusually low (\$29M) and FY2013 (\$54M) is back to the normal level around \$50 million, as was also reported in FY2011 (\$58M) and FY2010 (\$44M).			



University of Houston (225511) (1)

User ID: P2255112

Surveys

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Surveys

Instructions

The status of EACH survey in the current collection must be **Locked, Complete, or Not Applicable** before the collection closes. Follow the Steps to Locking for EACH survey in the current collection:

1. Enter data
2. Perform edits
3. Resolve errors (enter explanations in edit report, or correct data when appropriate)
4. Perform edits again
5. Repeat steps 3 and 4 as needed, until survey status is Clean
6. Lock survey

The IC Header survey must be locked before starting the Fall collection survey components.

Current Collection Surveys

Survey	Close Date	Status	Steps to Locking	Options
Institution Identification		Complete		Edit Identification

Read-only Collection Surveys

Survey	Status	Steps to Locking	Options
IC Header	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Student Financial Aid	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Graduation Rates	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Graduation Rates 200	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Human Resources	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Fall Enrollment	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Finance	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Institutional Characteristics	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
Completions	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF
12-month Enrollment	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF