

Finance 2018-19

Institution: University of Houston (225511)
User ID: P2255112

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

There are a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a crosswalk has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans 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 FY18 Texas CAFR received an unqualified opinion.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2017 - August 31, 2018

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
	Assets		
01	Total current assets	841,709,077	785,743,602
31	Depreciable capital assets, net of depreciation	970,454,321	995,204,060
04	Other noncurrent assets CV=[A05-A31]	1,077,050,912	828,054,926
05	Total noncurrent assets	2,047,505,233	1,823,258,986
06	Total assets CV=(A01+A05)	2,889,214,310	2,609,002,588
19	Deferred outflows of resources	872,409	2,160,743
	Liabilities		
07	Long-term debt, current portion	51,364,471	51,460,788
08	Other current liabilities CV=(A09-A07)	372,449,029	309,189,047
09	Total current liabilities	423,813,500	360,649,835
10	Long-term debt	938,541,799	832,895,810
11	Other noncurrent liabilities CV=(A12-A10)	9,827,903	9,626,574
12	Total noncurrent liabilities	948,369,702	842,522,384
13	Total liabilities CV=(A09+A12)	1,372,183,202	1,203,172,219
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	445,658,500	406,500,839
15	Restricted-expendable	258,987,502	233,865,613
16	Restricted-nonexpendable	403,862,888	379,536,208
17	Unrestricted CV=[A18-(A14+A15+A16)]	409,394,627	388,088,452
18	Net position CV=[(A06+A19)-(A13+A20)]	1,517,903,517	1,407,991,112

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, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	75,975,375	76,770,285
22	Infrastructure	327,845,633	298,340,362
23	Buildings	1,343,845,431	1,334,527,491
32	Equipment, including art and library collections	362,960,312	354,134,438
27	Construction in progress	211,466,697	133,210,937
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	2,322,093,448	2,196,983,513
28	Accumulated depreciation	970,453,734	991,804,099
33	Intangible assets, net of accumulated amortization	587	5,868
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, 2017 - August 31, 2018

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 AND all of its child institutions	1,183,013,764	1,178,800,589
02	Total expenses and deductions for this institution AND all of its child institutions	1,073,086,700	1,067,423,773
03	Change in net position during year CV=(D01-D02)	109,927,064	111,376,816
04	Net position beginning of year for this institution AND all of its child institutions	1,407,991,112	1,297,779,425
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-14,659	-1,165,129
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,517,903,517	1,407,991,112

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.
- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.
 Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.

OPEB activity was reported only at the University of Houston System Consolidated level, not at component campuses, nor at UH System Administration.

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2017 - August 31, 2018

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)	67,808,384	57,990,923
02	Other federal grants (Do NOT include FDSL amounts)	3,580,391	3,343,911
03	Grants by state government	23,563,621	24,155,139
04	Grants by local government	0	0
05	Institutional grants from restricted resources	20,198,709	18,541,038
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	75,096,194	64,535,053
07	Total revenue that funds scholarships and fellowships	190,247,299	168,566,064
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	117,021,895	103,055,881
09	Discounts and allowances applied to sales and services of auxiliary enterprises	9,672,249	8,861,616
10	Total discounts and allowances CV=(E08+E09)	126,694,144	111,917,497
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.	63,553,155	56,648,567

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, 2017 - August 31, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	392,695,283	388,013,457
	Grants and contracts - operating		
02	Federal operating grants and contracts	66,424,992	65,700,115
03	State operating grants and contracts	41,690,723	38,841,031
04	Local government/private operating grants and contracts	22,453,305	21,422,640
	04a Local government operating grants and contracts	6,543,560	5,622,613
	04b Private operating grants and contracts	15,909,745	15,800,027
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	95,645,121	97,871,016
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	66,225,083	57,885,350
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,685,671	941,519
09	Total operating revenues	686,820,178	670,675,128

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	192,533,516	192,843,944
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	71,046,816	60,878,313
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	81,928,269	81,676,555
17	Investment income	41,484,391	49,845,304
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	15,923,334	10,419,347
19	Total nonoperating revenues	402,916,326	395,663,463
27	Total operating and nonoperating revenues CV=[B19+B09]	1,089,736,504	1,066,338,591
28	12-month Student FTE from E12	38,366	37,213
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	28,404	28,655

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2017 - August 31, 2018

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	14,889,455	17,711,791
23	Other revenues and additions CV=[B24-(B20+...+B22)]	25,617,751	41,980,153
24	Total other revenues and additions CV=[B25-(B9+B19)]	93,277,260	112,461,998
25	Total all revenues and other additions	1,183,013,764	1,178,800,589

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, 2017 - August 31, 2018

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	303,421,156	293,117,613	191,807,163	187,631,526
02	Research	188,625,426	177,804,520	66,918,075	64,684,852
03	Public service	51,324,547	47,389,371	13,736,315	14,454,948
05	Academic support	207,838,868	206,405,558	94,765,030	95,030,439
06	Student services	40,309,359	41,418,704	16,059,700	16,361,991
07	Institutional support	81,382,462	76,488,718	42,129,164	42,068,932
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	63,553,155	56,648,567		
11	Auxiliary enterprises	133,277,573	128,782,360	35,876,833	35,186,771
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	3,354,154	39,368,362	1,056,594	1,099,948
19	Total expenses and deductions	1,073,086,700	1,067,423,773	462,348,874	456,519,407

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	462,348,874	456,519,407
19-3	Benefits	112,204,339	110,215,646
19-4	Operation and Maintenance of Plant (as a natural expense)	85,964,434	61,817,415
19-5	Depreciation	80,471,521	78,651,157
19-6	Interest	32,600,786	38,463,824
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	299,496,746	321,756,324
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,073,086,700	1,067,423,773
20-1	12-month Student FTE (from E12 survey)	38,366	37,213
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	27,970	28,684

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, 2017 - August 31, 2018

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	753,146,489	679,236,915
02	Value of <u>endowment assets</u> at the end of the fiscal year	842,482,112	753,146,489

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, 2017 - August 31, 2018

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	509,717,178	509,717,178			
02 Sales and services	171,542,453	66,225,083	105,317,370	0	0
03 Federal grants/contracts (excludes Pell Grants)	66,424,992	66,424,992	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	245,303,570	245,303,570	0	0	0
05 State grants and contracts	41,690,723	41,690,723	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	6,942,545	6,942,545	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	112,727,470				
10 Interest earnings	3,850,770				
11 Dividend earnings	0				
12 Realized capital gains	24,851,768				

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

Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2017 - August 31, 2018

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	118,625,290	109,923,914	8,701,376	0	0
03 Payment to state retirement funds (may be included in line 02 above)	16,503,935	15,124,565	1,379,370	0	0
04 Current expenditures including salaries	795,954,247	690,434,035	105,520,212	0	0
Capital outlays					
05 Construction	117,152,216	117,152,216	0	0	0
06 Equipment purchases	17,147,910	17,029,896	118,014	0	0
07 Land purchases	231,089	231,089	0	0	0
08 Interest on debt outstanding, all funds and activities	51,939,704				

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, 2017 - August 31, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	884,356,598
02 Long-term debt issued during fiscal year	314,587,902
03 Long-term debt retired during fiscal year	209,038,230
04 Long-term debt outstanding at end of fiscal year	989,906,270
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, 2017 - August 31, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,759,840
08 Total cash and security assets held at end of fiscal year in bond funds	181,136,824
09 Total cash and security assets held at end of fiscal year in all other funds	272,606,558

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: Linda Klemm
 Email: lklemm@uh.edu

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

2.00 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	10.00 hours	15.00 hours	2.00 hours	8.00 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 [Data Center](#) and sent to your institution's CEO in November 2018.

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	\$392,695,283	36%	\$10,236
State appropriations	\$192,533,516	18%	\$5,018
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$185,706,091	17%	\$4,840
Private gifts, grants, and contracts	\$97,838,014	9%	\$2,550
Investment income	\$41,484,391	4%	\$1,081
Other core revenues	\$177,111,348	16%	\$4,616
Total core revenues	\$1,087,368,643	100%	\$28,342
Total revenues	\$1,183,013,764		\$30,835

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	\$303,421,156	32%	\$7,909
Research	\$188,625,426	20%	\$4,916
Public service	\$51,324,547	5%	\$1,338
Academic support	\$207,838,868	22%	\$5,417
Institutional support	\$81,382,462	9%	\$2,121
Student services	\$40,309,359	4%	\$1,051
Other core expenses	\$66,907,309	7%	\$1,744
Total core expenses	\$939,809,127	100%	\$24,496
Total expenses	\$1,073,086,700		\$27,970

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.

FTE enrollment	38,366
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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.

Finance

University of Houston (225511)

There are no errors for the selected survey and institution.