

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2015

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 new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

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**.

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.

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, 2015.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2014

And ending: month/year (MMYYYY)

Month: 8

Year: 2015

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 ?

No

Yes - (report endowment assets)

6. Pension

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

Yes - (report additional (unfunded) pension information)

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 will be reported on IPEDS-Part M for UH-System Administration. The General Purpose Financial Statements are audited as part of the Statewide Single Audit Process. The FY2015 Texas CAFR received an unqualified opinion.

Part A - Statement of Financial Position

Fiscal Year: September 1, 2014 - August 31, 2015

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 current assets	728,389,395	623,789,149
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	923,084,770	842,531,569
04	Other noncurrent assets CV=[A05-A31]	671,604,572	801,744,753
05	Total noncurrent assets	1,594,689,342	1,644,276,322
06	Total assets CV=(A01+A05)	2,323,078,737	2,268,065,471
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	35,189,537	33,302,359
08	Other current liabilities CV=(A09-A07)	307,874,990	259,864,652
09	Total current liabilities	343,064,527	293,167,011
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	728,363,456	764,116,284
11	Other noncurrent liabilities CV=(A12-A10)	9,371,143	10,243,178
12	Total noncurrent liabilities	737,734,599	774,359,462
13	Total liabilities CV=(A09+A12)	1,080,799,126	1,067,526,473
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	376,208,500	338,013,010
15	Restricted-expendable	238,719,097	211,976,276
16	Restricted-nonexpendable	325,272,635	339,348,367
17	Unrestricted CV=[A18-(A14+A15+A16)]	302,079,379	311,201,345
18	Total net assets CV=(A06-A13)	1,242,279,611	1,200,538,998

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

Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	77,443,966	77,708,145
22	Infrastructure	276,575,044	184,802,109
23	Buildings	1,160,000,470	1,109,023,020
32	Equipment, including art and library collections	324,298,755	314,717,607
27	Construction in progress	101,653,686	161,226,628
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,939,971,921	1,847,477,509
28	Accumulated depreciation	845,191,264	782,095,850
33	Intangible assets, net of accumulated amortization	7,401,766	16,084,683
34	Other capital assets	0	0

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, 2014 - August 31, 2015

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)	54,862,472	51,585,166
02	Other federal grants (Do NOT include FDSL amounts)	2,190,972	2,167,447
03	Grants by state government	24,160,181	24,802,809
04	Grants by local government	0	0
05	Institutional grants from restricted resources	18,336,881	16,360,697
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	61,841,934	73,417,023
07	Total gross scholarships and fellowships	161,392,440	168,333,142
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	97,772,678	97,907,260
09	Discounts and allowances applied to sales and services of auxiliary enterprises	8,579,766	9,262,671
10	Total discounts and allowances CV=(E08+E09)	106,352,444	107,169,931
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.	55,039,996	61,163,211

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

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	349,353,632	327,087,086
	Grants and contracts - operating		
02	Federal operating grants and contracts	65,440,371	63,477,158
03	State operating grants and contracts	36,728,710	35,282,030
04	Local government/private operating grants and contracts	27,612,292	32,345,847
	04a Local government operating grants and contracts	317,360	536,600
	04b Private operating grants and contracts	27,294,932	31,809,247
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	76,278,857	71,746,859
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	48,930,090	48,087,006
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,203,189	1,454,978
09	Total operating revenues	605,547,141	579,480,964

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	177,106,777	176,239,373
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	57,741,092	54,177,643
14	State nonoperating grants	0	1,086,415
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	91,014,468	64,472,284
17	Investment income	-13,088,607	55,852,953
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	6,497,602	9,391,812
19	Total nonoperating revenues	319,271,332	361,220,480
27	Total operating and nonoperating revenues CV=[B19+B09]	924,818,473	940,701,444
28	12-month Student FTE from E12	34,654	33,070
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,687	28,446

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	35,885,768	35,885,768
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	13,065,046	9,459,336
23	Other revenues and additions CV=[B24-(B20+...+B22)]	40,423,343	34,446,263
24	Total other revenues and additions	89,374,157	79,791,367
25	Total all revenues and other additions CV=[B09+B19+B24]	1,014,192,630	1,020,492,811

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

Part C - Expenses by Functional and Natural Classification

Fiscal Year: September 1, 2014 - August 31, 2015

Report Total Operating AND Nonoperating Expenses in this section

		Expense Natural Classifications							
Line No.	Expense Functional Classifications	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	268,117,255	170,503,644	38,444,090	17,929,142	23,753,372	8,943,002	8,544,005	264,315,310
02	Research	151,199,526	59,959,601	11,819,334	10,110,792	13,395,254	5,043,233	50,871,312	132,994,339
03	Public service	51,833,399	15,181,513	4,229,466	3,466,127	4,592,088	1,728,894	22,635,311	52,523,720
05	Academic support	187,208,212	85,249,436	19,279,137	12,518,712	16,585,379	6,244,296	47,331,252	188,242,852
06	Student services	36,514,868	15,765,490	4,353,780	2,441,768	3,234,970	1,217,947	9,500,913	39,492,536
07	Institutional support	82,765,395	39,466,702	13,949,471	5,534,566	7,332,453	2,760,624	13,721,579	82,125,107
08	Operation and maintenance of plant (see instructions)	0	13,293,037	5,567,351	-59,953,635			41,093,247	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	55,039,996						55,039,996	61,163,211
11	Auxiliary enterprises	118,924,291	31,740,615	7,079,467	7,952,528	10,535,884	3,966,697	57,649,100	112,094,101
12	Hospitalary services							0	0
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	20,640,908	612,851	26,796	0	0	0	20,001,261	52,874,347
19	Total expenses and deductions	972,243,850	431,772,889	104,748,892	0	79,429,400	29,904,693	326,387,976	985,825,523
	Prior year amount	985,825,523	415,766,106	98,787,084		67,472,818	35,398,649	368,400,866	
20	12-month Student FTE from E12	34,654							33,070
21	Total expenses and deductions per student FTE CV=[C19/C20]	28,056							29,810

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, 2014 - August 31, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	1,014,192,630	1,020,492,811
02	Total expenses and deductions (from C19)	972,243,850	985,825,523
03	Change in net position during year CV=(D01-D02)	41,948,780	34,667,288
04	Net position beginning of year	1,200,538,998	1,163,359,523
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-208,167	2,512,187
06	Net position end of year (from A18)	1,242,279,611	1,200,538,998

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, 2014 - August 31, 2015

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	684,517,752	608,081,108
02	Value of <u>endowment assets</u> at the end of the fiscal year	639,168,307	684,517,752

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

Part J - Revenue Data for Bureau of Census

Fiscal Year: September 1, 2014 - August 31, 2015

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	447,126,310	447,126,310			
02 Sales and services	133,788,713	48,930,090	84,858,623	0	
03 Federal grants/contracts (excludes Pell Grants)	65,440,371	65,440,371			
Revenue from the state government:					
04 State appropriations, current & capital	212,992,545	212,992,545			
05 State grants and contracts	36,728,710	36,728,710			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	317,360	317,360			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	131,374,446				
10 Interest earnings	1,179,373				
11 Dividend earnings					
12 Realized capital gains	38,783,794				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2014 - August 31, 2015

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	431,772,889	400,032,274	31,740,615		
02 Employee benefits, total	104,748,892	97,669,425	7,079,467		
03 Payment to state retirement funds (maybe included in line 02 above)	14,388,984	13,267,327	1,121,657		
04 Current expenditures other than salaries	315,144,502	257,495,432	57,649,070		
Capital outlay:					
05 Construction	84,529,032	84,529,032			
06 Equipment purchases	16,768,807	16,564,375	204,432		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	35,555,121				
09 Scholarships/fellowships	161,392,440	161,392,440			

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

Part L - Debt and Assets, page 1

Fiscal Year: September 1, 2014 - August 31, 2015

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	797,868,643
02 Long-term debt issued during fiscal year	32,628,924
03 Long-term debt retired during fiscal year	66,944,575
04 Long-term debt outstanding at end of fiscal year	763,552,993
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, page 2

Fiscal Year: September 1, 2014 - August 31, 2015

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	22,574
08 Total cash and security assets held at end of fiscal year in bond funds	46,483,630
09 Total cash and security assets held at end of fiscal year in all other funds	213,736,213

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

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 2016.

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	\$349,353,632	37%	\$10,081
State appropriations	\$177,106,777	19%	\$5,111
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$160,227,533	17%	\$4,624
Private gifts, grants, and contracts	\$118,309,400	13%	\$3,414
Investment income	-\$13,088,607	-1%	-\$378
Other core revenues	\$146,005,038	16%	\$4,213
Total core revenues	\$937,913,773	100%	\$27,065
Total revenues	\$1,014,192,630		\$29,266

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	\$268,117,255	31%	\$7,737
Research	\$151,199,526	18%	\$4,363
Public service	\$51,833,399	6%	\$1,496
Academic support	\$187,208,212	22%	\$5,402
Institutional support	\$82,765,395	10%	\$2,388
Student services	\$36,514,868	4%	\$1,054
Other core expenses	\$75,680,904	9%	\$2,184
Total core expenses	\$853,319,559	100%	\$24,624
Total expenses	\$972,243,850		\$28,056

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

FTE enrollment	34,654
----------------	--------

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.