

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2012

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Finance 2012-13

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, 2012.)

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)

User ID: P2255113

Part A - Statement of Net Assets

Fiscal Year: September 1, 2011 - August 31, 2012

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>	436,763,658	427,955,917
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	593,112,285	464,653,841
04	Other noncurrent assets CV=[A05-A31]	1,028,755,070	808,011,154
05	Total noncurrent assets	1,621,867,355	1,272,664,995
06	Total assets CV=(A01+A05)	2,058,631,013	1,700,620,912
	<u>Current Liabilities</u>		
07	Long-term debt, <u>current portion</u>	25,495,828	19,565,529
08	Other <u>current liabilities</u> CV=(A09-A07)	223,759,370	214,753,895
09	Total <u>current liabilities</u>	249,255,198	234,319,424
	<u>Noncurrent Liabilities</u>		
10	Long-term <u>debt</u>	717,625,942	523,918,717
11	Other noncurrent <u>liabilities</u> CV=(A12-A10)	9,051,237	9,318,216
12	Total <u>noncurrent liabilities</u>	726,677,179	533,236,933
13	Total <u>liabilities</u> CV=(A09+A12)	975,932,377	767,556,357
	<u>Net Assets</u>		
14	Invested in <u>capital assets</u> , net of related debt	315,614,471	271,953,185
15	<u>Restricted-expendable</u>	217,158,600	153,154,552
16	<u>Restricted-nonexpendable</u>	294,099,689	260,150,351
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	255,825,876	247,806,467
18	Total <u>net assets</u> CV=(A06-A13)	1,082,698,636	933,064,555

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

Institution: University of Houston (225511)

User ID: P2255113

Part A - Statement of Net Assets (Page 2)

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land & land improvements	76,368,145	76,368,145
22	Infrastructure	134,043,119	125,925,077
23	Buildings	841,730,709	699,415,510
32	Equipment, including art and library collections	281,295,215	261,408,522
27	Construction in progress	157,716,669	159,497,869
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,491,153,857	1,322,615,123
28	Accumulated depreciation	697,174,331	652,581,124
33	Intangible assets, net of accumulated amortization	33,217,574	37,699,253
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)

User ID: P2255113

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	325,389,562	282,533,753
Grants and contracts - operating			
02	Federal operating grants and contracts	61,501,276	59,306,883
03	State operating grants and contracts	41,765,938	37,761,519
04	Local government/private operating grants and contracts	18,085,227	17,871,832
	04a Local government operating grants and contracts	127,963	167,781
	04b Private operating grants and contracts	17,957,264	17,704,051
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	63,360,868	62,238,241
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	31,188,117	25,873,587
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	893,613	397,990
09	Total operating revenues	542,184,601	485,983,805

Institution: University of Houston (225511)

User ID: P2255113

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	160,374,820	181,506,873
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	32,371,223	61,591,837
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	75,988,604	79,797,057
17	Investment income	43,285,089	25,476,372
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	45,155,182	21,214,435
19	Total nonoperating revenues	357,174,918	369,586,574
27	Total operating and nonoperating revenues CV=[B19+B09]	899,359,519	855,570,379
28	12-month Student FTE from E12	33,490	33,293
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,855	25,698

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

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 & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	7,802,308	12,824,750
23	Other revenues & additions CV=[B24-(B20+...+B22)]	23,958,322	2,767,531
24	Total other revenues and additions	67,646,398	51,478,049
25	Total all revenues and other additions CV=[B09+B19+B24]	967,005,917	907,048,428

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

Institution: University of Houston (225511)

User ID: P2255113

Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2011 - August 31, 2012
Report Total Operating AND Nonoperating Expenses in this section

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	247,647,138	151,518,739	32,469,725	23,105,636	18,363,616	10,214,509	11,974,913	238,958,039
02	Research	115,289,498	48,691,372	8,947,956	10,756,584	8,548,987	4,755,256	33,589,343	115,777,978
03	Public service	49,176,280	16,613,389	4,201,577	4,588,178	3,646,536	2,028,336	18,098,264	48,007,157
05	Academic support	159,835,507	74,169,997	15,417,816	14,912,755	11,852,178	6,592,611	36,890,150	147,944,494
06	Student services	31,264,906	14,230,154	3,758,081	2,917,036	2,318,366	1,289,559	6,751,710	32,468,527
07	Institutional support	60,534,903	28,359,269	8,491,095	5,647,945	4,488,805	2,496,835	11,050,954	65,763,741
08	Operation & maintenance of plant (see instructions)	0	10,466,971	4,019,459	-71,034,205			56,547,775	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	41,813,429						41,813,429	55,769,138
11	Auxiliary enterprises	97,599,239	27,561,485	5,604,043	9,106,071	7,237,212	4,025,600	44,064,828	94,071,328
12	Hospital services	0						0	0
13	Independent operations	0						0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	14,130,032	499,721	28,913	0	0	0	13,601,398	7,826,159
19	Total expenses & deductions	817,290,932	372,111,097	82,938,665	0	56,455,700	31,402,706	274,382,764	806,586,561
	Prior year amount	806,586,561	371,577,176	81,891,077		46,721,702	25,617,831	280,778,775	
20	12-month Student FTE from E12	33,490							33,293
21	Total expenses and deductions per student FTE CV=[C19/C20]	24,404							24,227

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

Institution: University of Houston (225511)

User ID: P2255113

Part D - Summary of Changes In Net Assets

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	967,005,917	907,048,428
02	Total expenses & deductions (from C19)	817,290,932	806,586,561
03	Change in net assets during year CV=(D01-D02)	149,714,985	100,461,867
04	Net assets beginning of year	933,064,555	832,798,682
05	Adjustments to beginning net assets and other gains or losses CV=(D06-(D03+D04))	-80,904	-195,994
06	Net assets end of year (from A18)	1,082,698,636	933,064,555

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, 2011 - August 31, 2012

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>	29,465,441	58,060,044
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	1,949,304	4,857,182
03	<u>Grants by state government</u>	14,983,023	22,629,542
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	12,795,212	12,009,099
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	49,501,727	39,987,269
07	Total gross scholarships and fellowships	108,694,707	137,543,136
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	66,881,278	81,773,998
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u>	0	0
10	Total discounts & allowances CV=(E08+E09)	66,881,278	81,773,998
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	41,813,429	55,769,138

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

Institution: University of Houston (225511)

User ID: P2255113

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2011 - August 31, 2012

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	559,389,286	495,128,238
02	Value of <u>endowment assets</u> at the end of the fiscal year	577,698,252	559,389,286

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

Institution: University of Houston (225511)

User ID: P2255113

Part J - Revenue Data for Bureau of Census

Fiscal Year: September 1, 2011 - August 31, 2012

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	392,270,840	392,270,840			
02 Sales and services	94,548,985	31,188,117	63,360,868	0	
03 Federal grants/contracts (excludes Pell Grants)	61,501,277	61,501,277			
Revenue from the state government:					
04 State appropriations, current & capital	196,260,887	196,260,887			
05 State grants and contracts	41,765,938	41,765,938			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	127,963	127,963			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	101,748,176				
10 Interest earnings	635,233				
11 Dividend earnings	0				
12 Realized capital gains	10,211,153				

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

Institution: University of Houston (225511)

User ID: P2255113

Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2011 - August 31, 2012

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	372,111,097	344,549,612	27,561,485		
02 Employee benefits, total	82,938,665	77,334,622	5,604,043		
03 Payment to state retirement funds (maybe included in line 02 above)	10,492,494	9,600,475	892,019		
04 Current expenditures other than salaries	248,521,981	204,457,153	44,064,828		
Capital outlay:					
05 Construction	150,747,037	150,747,037	0		
06 Equipment purchases	23,497,918	23,218,275	279,643		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds & activities	31,402,706				
09 Scholarships/fellowships	108,694,707	108,694,707			

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

Institution: University of Houston (225511)

User ID: P2255113

Part L - Debt and Assets, page 1

Fiscal Year: September 1, 2011 - August 31, 2012

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	543,484,246
02 Long-term debt issued during fiscal year	275,786,719
03 Long-term debt retired during fiscal year	76,149,195
04 Long-term debt outstanding at end of fiscal year	743,121,770
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.

Institution: University of Houston (225511)

User ID: P2255113

Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2011 - August 31, 2012

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	3,516,770
08 Total cash and security assets held at end of fiscal year in bond funds	209,778,257
09 Total cash and security assets held at end of fiscal year in all other funds	256,378,575

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

Institution: University of Houston (225511)

User ID: P2255113

Prepared by

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"/>	Other
Name:	<input type="text" value="Linda K Klemm"/>								
Email:	<input type="text" value="lklemm@uh.edu"/>								

How long did it take to prepare this survey component? hours minutes

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.

Institution: University of Houston (225511)

User ID: P2255113

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 2013.

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	\$325,389,562	36%	\$9,716
Government appropriations	\$160,374,820	18%	\$4,789
Government grants and contracts	\$135,766,400	15%	\$4,054
Private gifts, grants, and contracts	\$93,945,868	10%	\$2,805
Investment income	\$43,285,089	5%	\$1,292
Other core revenues	\$144,883,310	16%	\$4,326
Total core revenues	\$903,645,049	100%	\$26,983
Total revenues	\$967,005,917		\$28,874

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	\$247,647,138	34%	\$7,395
Research	\$115,289,498	16%	\$3,443
Public service	\$49,176,280	7%	\$1,468
Academic support	\$159,835,507	22%	\$4,773
Institutional support	\$60,534,903	8%	\$1,808
Student services	\$31,264,906	4%	\$934
Other core expenses	\$55,943,461	8%	\$1,670
Total core expenses	\$719,691,693	100%	\$21,490
Total expenses	\$817,290,932		\$24,404

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	33,490

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: P2255113

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Finance

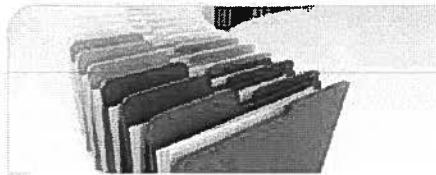
University of Houston (225511)

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University of Houston (225511) (1)

User ID: P2255113

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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 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
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
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
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
Student Financial Aid	Complete (1/1 locks)		View Data Edit Report Print Data/Get PDF