

Institution: The University of Texas Health Science Center at Houston (229300)
User ID: P2293001

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.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)


Month: 8

Year: 2019

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 and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

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

UTHSC financials were audited by Deloitte & Touche as part of the consolidated Financial Statements for UT System; therefore, a separate opinion has not been expressed on UTHSC's financial statements.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2018 - August 31, 2019

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	504,122,461	373,364,598
31	Depreciable capital assets, net of depreciation	600,815,539	593,574,736
04	Other noncurrent assets CV=[A05-A31]	1,147,378,377	1,076,020,816
05	Total noncurrent assets	1,748,193,916	1,669,595,552
06	Total assets CV=(A01+A05)	2,252,316,377	2,042,960,150
19	Deferred outflows of resources	0	0
	Liabilities		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	356,201,953	324,941,335
09	Total current liabilities	356,201,953	324,941,335
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	138,007,894	42,766,880
12	Total noncurrent liabilities	138,007,894	42,766,880
13	Total liabilities CV=(A09+A12)	494,209,847	367,708,215
20	Deferred inflows of resources	704,057	691,916
	Net Position		
14	Invested in capital assets, net of related debt	600,815,539	593,574,736
15	Restricted-expendable	226,468,454	234,529,605
16	Restricted-nonexpendable	282,765,217	248,327,557
17	Unrestricted CV=[A18-(A14+A15+A16)]	647,353,263	598,128,121
18	Net position CV=[(A06+A19)-(A13+A20)]	1,757,402,473	1,674,560,019

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, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	31,133,622	31,133,622
22	Infrastructure	3,391,571	2,889,204
23	Buildings	975,572,868	932,795,154
32	Equipment, including art and library collections	259,185,905	250,582,034
27	Construction in progress	50,836,217	40,234,563
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,320,120,183	1,257,634,577
28	Accumulated depreciation	764,270,541	707,351,648
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	44,965,897	43,291,807

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, 2018 - August 31, 2019

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	1,809,465,539	1,716,595,023
02	Total expenses and deductions for this institution AND all of its child institutions	1,725,036,696	1,658,721,962
03	Change in net position during year CV=(D01-D02)	84,428,843	57,873,061
04	Net position beginning of year for this institution AND all of its child institutions	1,674,560,019	1,616,875,920
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-1,586,389	-188,962
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,757,402,473	1,674,560,019

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, 2018 - August 31, 2019

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)	1,304,635	1,347,276
02	Other federal grants (Do NOT include FDSL amounts)	30,195	29,459
03	Grants by state government	4,759,944	4,458,390
04	Grants by local government	0	0
05	Institutional grants from restricted resources	4,046,129	3,983,865
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	0	0
07	Total revenue that funds scholarships and fellowships	10,140,903	9,818,990
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	1,411,910	1,459,460
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	1,411,910	1,459,460
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.	8,728,993	8,359,530

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, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	59,692,493	56,636,941
	Grants and contracts - operating		
02	Federal operating grants and contracts	157,712,548	153,979,079
03	State operating grants and contracts	17,084,649	13,149,433
04	Local government/private operating grants and contracts	549,037,749	495,903,248
	04a Local government operating grants and contracts	442,582,112	398,089,585
	04b Private operating grants and contracts	106,455,637	97,813,663
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	27,154,291	27,162,590
06	Sales and services of hospitals, after deducting patient contractual allowances	74,545,724	71,985,821
26	Sales and services of educational activities	39,066,377	37,579,867
07	Independent operations	87,705,278	87,259,543
08	Other sources - operating CV=[B09-(B01++B07)]	452,461,126	442,980,561
09	Total operating revenues	1,464,460,235	1,386,637,083

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	216,669,543	214,802,895
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	1,304,635	1,719,425
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	16,941,362	26,224,141
17	Investment income	63,613,236	67,756,887
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	22,300,015	0
19	Total nonoperating revenues	320,828,791	310,503,348
27	Total operating and nonoperating revenues CV=[B19+B09]	1,785,289,026	1,697,140,431
28	12-month Student FTE from E12	4,716	4,818
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	378,560	352,250

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	0	0
21	Capital grants and gifts	0	15,519
22	Additions to permanent endowments	24,176,512	19,439,073
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1	0
24	Total other revenues and additions CV=[B25-(B9+B19)]	24,176,513	19,454,592
25	Total all revenues and other additions	1,809,465,539	1,716,595,023

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, 2018 - August 31, 2019
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	809,015,812	778,801,533	597,307,769	573,288,129
02	Research	217,114,742	211,244,251	109,372,078	105,888,342
03	Public service	35,295,366	32,933,152	13,842,401	12,676,309
05	Academic support	60,273,585	58,625,431	33,049,392	31,774,598
06	Student services	9,942,463	8,623,649	3,495,798	3,142,216
07	Institutional support	84,730,904	87,606,251	42,420,943	40,160,697
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	8,728,993	8,359,530		
11	Auxiliary enterprises	17,963,593	17,499,747	4,028,256	3,721,246
12	Hospital services	400,678,052	370,445,557	171,235,055	147,722,202
13	Independent operations	73,042,451	84,097,870	59,387,387	68,406,820
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,250,735	484,991	0	0
19	Total expenses and deductions	1,725,036,696	1,658,721,962	1,034,139,079	986,780,559

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	1,034,139,079	986,780,559
19-3	Benefits	219,107,399	212,908,319
19-4	Operation and Maintenance of Plant (as a natural expense)	30,586,111	31,383,152
19-5	Depreciation	68,136,691	64,775,812
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	373,067,416	362,874,120
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	1,725,036,696	1,658,721,962
20-1	12-month Student FTE (from E12 survey)	4,716	4,818
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	⊗ 365,784	344,276

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, 2018 - August 31, 2019

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 endowment assets at the beginning of the fiscal year	528,594,169	385,821,574
02	Value of endowment assets at the end of the fiscal year	552,059,662	528,594,169

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, 2018 - August 31, 2019

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	61,104,403	61,104,403			
02 Sales and services	140,968,181	39,268,166	27,154,291	74,545,724	
03 Federal grants/contracts (excludes Pell Grants)	157,402,806	157,402,806			
Revenue from the state government:					
04 State appropriations, current & capital	216,669,543	216,669,543			
05 State grants and contracts	23,103,660	23,103,660			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	480,170,478	480,170,478			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	164,737,365				
10 Interest earnings	67,099,425				
11 Dividend earnings	0				
12 Realized capital gains	-488,648				

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, 2018 - August 31, 2019

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	219,107,399	171,272,439	1,180,544	46,654,416	
03 Payment to state retirement funds (may be included in line 02 above)	0				
04 Current expenditures including salaries	1,420,812,877	1,072,654,835	16,372,733	331,785,309	
Capital outlays					
05 Construction	78,125,826	78,125,826			
06 Equipment purchases	19,554,292	19,381,599	149,339	23,354	
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	11,871,722				

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, 2018 - August 31, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	0
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	0
04 Long-term debt outstanding at end of fiscal year	0
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.

We are under UT System and they carry our long/short term debt, cash, and security assets.

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	308,004,706

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: Scott Barnett

Email: Scott.Barnett@uth.tmc.edu

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

1.00 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	0.50 hours	6.00 hours	1.50 hours	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 2019.

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	\$59,692,493	4%	\$12,657
State appropriations	\$216,669,543	13%	\$45,943
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$618,683,944	38%	\$131,188
Private gifts, grants, and contracts	\$123,396,999	8%	\$26,166
Investment income	\$63,613,236	4%	\$13,489
Other core revenues	\$538,004,031	33%	\$114,081
Total core revenues	\$1,620,060,246	100%	\$343,524
Total revenues	\$1,809,465,539		\$383,687

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	\$809,015,812	66%	\$171,547
Research	\$217,114,742	18%	\$46,038
Public service	\$35,295,366	3%	\$7,484
Academic support	\$60,273,585	5%	\$12,781
Institutional support	\$84,730,904	7%	\$17,967
Student services	\$9,942,463	1%	\$2,108
Other core expenses	\$16,979,728	1%	\$3,600
Total core expenses	\$1,233,352,600	100%	\$261,525
Total expenses	\$1,725,036,696		\$365,784

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	4,716

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 clock hours). All doctor's degree students are reported as graduate students.

Finance

The University of Texas Health Science Center at Houston (229300)

Source	Description	Severity	Resolved	Options
Screen: Revenues Part 2				
Perform Edits	The total operating and nonoperating revenues per student FTE in Part B, line 29 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5172)	Fatal	Yes	
Reason:	Overridden by administrator. Medical school instructional revenues are confirmed to be higher than expected at this location. KG			
Related Screens:	Revenues Part 2			
Screen: Expenses Part 2				
Perform Edits	The total expenses and deductions per student FTE in Part C, line 21 is outside the expected range when compared with other similar institutions. Please correct your data or contact the IPEDS Help Desk for assistance. (Error #5200)	Fatal	Yes	
Reason:	Overridden by administrator. Medical school instructional expenses/deductions are confirmed to be higher than expected at this location. KG			
Related Screens:	Expenses Part 2			