

UNIVERSITY OF HOUSTON

IPEDS Survey
Finance Section for Public Institutions

For The Year Ended August 31, 2004

Finance 2004-05

Institution: UNIVERSITY OF HOUSTON-UNIVERSITY PARK (225511)

User ID: P42255111

Finance - Public institutions

Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard 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.

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Finance - Public institutions
General Information
Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction 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, 2004.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2003

And ending: month/year (MMYYYY)

Month: 8

Year: 2004

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement 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.)

- Yes
- No
- Don't know

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

- Yes - (report endowment assets)
- No

5.Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

- 0 Number of component unit columns on GPFS using FASB standards
- 0 Number of component unit columns on GPFS using GASB standards

System or Governing Board (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system
- This Finance Survey form is for an institution that is part of a system
Name of the system is: University of Houston System
- This Finance Survey form is for a system (or governing board) office

Caveats:

Institution: UNIVERSITY OF HOUSTON-UNIVERSITY PARK (225511)

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Part A - Statement of Net Assets**Fiscal Year 2004****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	312,956,944	311,540,181
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	614,755,858	615,523,192
03	<u>Accumulated depreciation</u> (enter as a positive amount)	461,538,872	464,397,152
04	Other noncurrent assets (CV)	464,556,540	446,330,786
	CV=[A05-(A02-A03)]		
05	Total noncurrent assets	617,773,526	597,456,826
06	Total assets (CV)	930,730,470	908,997,007
	CV=(A01+A05)		
	Current Liabilities		
07	Long-term debt, current portion	10,668,890	10,208,812
08	Other <u>current liabilities</u> (CV)	136,607,986	111,946,642
	CV=(A09-A07)		
09	Total current liabilities	147,276,876	122,155,454
	Noncurrent Liabilities		
10	Long-term debt	194,634,532	180,212,833
11	Other noncurrent liabilities (CV)	6,608,009	5,241,060
	CV=(A12-A10)		
12	Total noncurrent liabilities	201,242,541	185,453,893
13	Total liabilities (CV)	348,519,417	307,609,347
	CV=(A09+A12)		
	Net Assets		
14	Invested in capital assets, net of related debt	184,014,113	205,668,172
15	Restricted-expendable	77,202,812	93,468,930
16	Restricted-nonexpendable	189,817,621	180,532,670
17	<u>Unrestricted</u> (CV)	131,176,507	121,717,888
	CV=[A18-(A14+A15+A16)]		
18	Total Net assets (CV)	582,211,053	601,387,660
	CV=(A06-A13)		

CV= Calculated Value

CAVEATS

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Part A - Plant, Property, and Equipment**Fiscal Year 2004****Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	36,127,653	113,429	0	36,241,082
22	Infrastructure	40,032,057	33,918,448	0	73,950,505
23	Buildings	451,786,832	12,517,376	56,521,083	407,783,125
24	Equipment	120,101,577	17,294,738	8,130,064	129,266,251
25	Art and <u>library collections</u>	62,535,423	11,174,429	5,884,176	67,825,676
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	79,095,358	0	5,585,974	73,509,384
28	Accumulated depreciation	464,397,152	54,652,920	57,511,200	461,538,872

CV = (Beginning Balance + Additions - Ending Balance)

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	155,524,481	124,585,855
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	65,992,729	87,508,384
03	State operating grants and contracts	16,852,057	16,087,134
04	Local/private operating grants and contracts	14,583,263	16,864,347
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	34,722,144	32,777,069
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	14,839,608	14,108,981
09	Total operating revenues	302,514,282	291,931,770

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Part B - Revenues and Other Additions

Fiscal Year 2004

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	154,119,172	152,634,315
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	18,967,354	26,025,606
17	Investment income	23,541,652	17,296,266
18	Other nonoperating revenues (CV)	30,096,804	87,465,724
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	226,724,982	283,421,911

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Part B - Revenues and Other Additions**Fiscal Year 2004****Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	25,986,116	25,986,116
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	4,156,827	6,281,487
23	Other revenues & additions (CV)	26,169,844	22,402,629
	CV=[B24-(B20+...+B22)]		
24	Total other revenues and additions	56,312,787	54,670,232
25	Total all revenues and other additions (CV)	585,552,051	630,023,913
	CV=(B09+B19+B24)		

CV = Calculated Value

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Part C - Expenses and Other Deductions

Fiscal Year 2004

Report in whole
dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	146,984,645	110,778,619	23,793,369	0	12,412,657
02	Research	71,086,130	37,886,886	6,554,830	0	26,644,414
03	Public service	17,246,557	7,559,507	1,756,489	0	7,930,561
05	Academic support	62,855,092	40,074,069	7,890,788	0	14,890,235
06	Student services	20,170,626	11,675,822	2,878,282	0	5,616,522
07	Institutional support	45,856,546	20,569,828	6,847,153	0	18,439,565
08	Operation & maintenance of plant	30,131,065	8,906,613	2,930,943	0	18,293,509
09	Depreciation	20,811,002			20,811,002	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances</u>	29,292,235				29,292,235
11	Auxiliary enterprises	51,077,508	19,734,945	4,230,511		27,112,052
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	4,036,670	2,594,703	111,054	0	1,330,913
15	Total operating expenses	499,548,076	259,780,992	56,993,419	20,811,002	161,962,663
	Prior year amount	485,362,156	247,761,957	58,614,749	13,799,332	165,186,118

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Part C - Expenses and Other Deductions
Fiscal Year 2004

Report in whole dollars
only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	Nonoperating Expenses and Deductions					
16	Interest	8,752,456				8,752,456
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	96,428,126	0	0	0	96,428,126
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	105,180,582	0	0	0	105,180,582
19	Total expenses & deductions	604,728,658	259,780,992	56,993,419	20,811,002	267,143,245
	Prior year amount	597,062,276	247,761,957	58,614,749	13,799,332	276,886,238

CV = Calculated Value

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Part D - Summary of Changes In Net Assets**Fiscal Year 2004**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	585,552,051	630,023,913
02	Total expenses & deductions (from C19)	604,728,658	597,062,276
03	Increase in net assets during year (CV) CV=(D01-D02)	-19,176,607	32,961,637
04	Net assets beginning of year	601,387,660	568,426,023
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	582,211,053	601,387,660

CV = Calculated Value

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2004****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants (federal)</u>	22,979,498	20,229,174
02	Other federal grants	366,423	2,306,124
03	Grants by state government	1,081,237	12,471,563
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,137,433	6,584,507
06	<u>Institutional grants from unrestricted resources (CV)</u>		
	CV=[E07-(E01+...+E05)]	36,921,169	23,554,580
07	Total gross scholarships and fellowships	62,485,760	65,145,948
	Discounts and Allowances		
08	<u>Discounts & allowances applied to tuition & fees</u>	33,193,525	35,190,199
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u>	0	0
	CV= (E10-E08)		
10	Total Discounts & Allowances (CV)	33,193,525	35,190,199
	CV=(E07-E11)		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	29,292,235	29,955,749

CV = Calculated Value

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Part H - Details of Endowment Assets

Fiscal Year 2004

Report in whole dollars only

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	189,627,357	204,721,186
02	Value of <u>endowment assets</u> at the end of the fiscal year	200,750,771	189,627,357

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)
Fiscal Year 2004**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Amount Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	188,718,006	188,718,006			
02 Sales and services	49,341,230	14,619,086	34,722,144	0	0
03 Federal grants/contracts (excludes Pell Grants)	43,013,232	43,013,232	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	180,105,288	180,105,288	0	0	0
05 State grants and contracts	16,852,057	16,852,057	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	14,583,263	14,583,263	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	18,967,354				
10 Interest earnings	4,202,581				
11 Dividend earnings	0				
12 Realized capital gains	20,379,539				

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Part K - Expenditure Data for Bureau of Census**Part K - Expenditures****Fiscal Year 2004**

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	259,780,992	240,046,047	19,734,945	0	0
02 Employee benefits, total	56,993,419	52,762,908	4,230,511	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	14,291,003	13,351,190	939,813	0	0
04 Current expenditures other than salaries	153,481,430	126,369,378	27,112,052	0	0
Capital outlay:					
05 Construction	0	0	0	0	0
06 Equipment purchases	28,469,166	28,450,410	18,756	0	0
07 Land purchases	113,428	113,428	0	0	0
08 Interest on debt outstanding, all funds & activities	8,752,456				
09 Scholarships/fellowships	62,485,760	62,485,760			

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Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2004**

Debt Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	190,421,645
02 Long-term debt issued during fiscal year	25,000,000
03 Long-term debt retired during fiscal year	10,118,223
04 Long-term debt outstanding at end of fiscal year	205,303,422
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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Part L - Debt and Assets, page 2

Part L - Debt and Assets

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	956
08 Total cash and security assets held at end of fiscal year in bond funds	67,962,289
09 Total cash and security assets held at end of fiscal year in all other funds	22,567,623

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Print Form(s)

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