

UNIVERSITY OF HOUSTON

IPEDS Survey
Finance Section for Public Institutions

For The Year Ended August 31, 2005

Finance 2005-06

Institution: University of Houston-University Park (225511)

User ID: P52255113

**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.

Institution: University of Houston-University Park (225511)

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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, 2005.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2004

And ending: month/year (MMYYYY)

Month: 8

Year: 2005

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.)

- 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. 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 caveats box below)

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

- Yes - (report endowment assets)
 No

6. 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 2005

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	315,920,225	312,956,944
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	692,089,507	614,755,858
03	<u>Accumulated depreciation</u> (enter as a positive amount)	511,379,276	461,538,872
04	<u>Other noncurrent assets (CV)</u> CV=[A05-(A02-A03)]	438,537,839	464,556,540
05	Total noncurrent assets	619,248,070	617,773,526
06	Total assets (CV) CV=(A01+A05)	935,168,295	930,730,470
	Current Liabilities		
07	Long-term debt, current portion	11,459,922	10,668,890
08	<u>Other current liabilities (CV)</u> CV=(A09-A07)	130,971,696	136,607,986
09	Total current liabilities	142,431,618	147,276,876
	Noncurrent Liabilities		
10	Long-term debt	207,764,671	194,634,532
11	<u>Other noncurrent liabilities (CV)</u> CV=(A12-A10)	7,018,061	6,608,009
12	Total noncurrent liabilities	214,782,732	201,242,541
13	Total liabilities (CV) CV=(A09+A12)	357,214,350	348,519,417
	Net Assets		
14	Invested in capital assets, net of related debt	163,652,626	184,014,113
15	Restricted-expendable	54,615,382	77,202,812
16	Restricted-nonexpendable	211,728,613	189,817,621
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	147,957,324	131,176,507
18	Total Net assets (CV) CV=(A06-A13)	577,953,945	582,211,053

CV= Calculated Value

CAVEATS

Institution: University of Houston-University Park (225511)

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Part A - Plant, Property, and Equipment
Fiscal Year 2005

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	36,241,082	153,038	0	36,394,120
22	Infrastructure	73,950,505	0	0	73,950,505
23	Buildings	407,783,125	0	0	407,783,125
24	Equipment	129,266,251	11,177,565	3,746,721	136,697,095
25	Art and <u>library collections</u>	67,825,676	5,837,731	4,625	73,658,782
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0		0	
27	Construction in progress	73,509,384	58,350,747	7,253	131,852,878
28	Accumulated depreciation	461,538,872	53,058,224	3,217,820	511,379,276

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Houston-University Park (225511)

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Part B - Revenues and Other Additions**Fiscal Year 2005****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	180,933,443	155,524,481
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	73,647,316	65,992,729
03	State operating grants and contracts	21,279,469	16,852,057
04	Local/private operating grants and contracts	14,044,555	14,583,263
05	<u>Sales & services of auxiliary enterprises,</u> <u>after deducting discounts & allowances</u>	35,192,036	34,722,144
06	<u>Sales & services of hospitals,</u> <u>after deducting patient contractual allowances</u>	0	0
07	Independent operations	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	17,806,935	14,839,608
09	Total operating revenues	342,903,754	302,514,282

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Part B - Revenues and Other Additions

Fiscal Year 2005

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	156,396,906	154,119,172
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>	23,370,951	18,967,354
17	Investment income	32,363,618	23,541,652
18	Other nonoperating revenues (CV)	82,462,097	30,096,804
	CV=[B19-(B10+...+B17)]		
19	Total nonoperating revenues	294,593,572	226,724,982

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Part B - Revenues and Other Additions

Fiscal Year 2005

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	7,982,284	4,156,827
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	17,411,524	26,169,844
24	Total other revenues and additions	51,379,924	56,312,787
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	688,877,250	585,552,051

CV = Calculated Value

CAVEATS

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Part C - Expenses and Other Deductions
Fiscal Year 2005

**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	157,581,277	119,708,933	25,124,069		12,748,275
02	Research	77,187,523	36,388,442	6,073,825		34,725,256
03	Public service	26,171,868	11,477,683	2,638,188		12,055,997
05	Academic support	71,944,217	44,934,712	8,775,121		18,234,384
06	Student services	21,088,101	12,134,265	2,940,265		6,013,571
07	Institutional support	43,578,488	23,807,683	6,285,478		13,485,327
08	Operation & maintenance of plant	35,123,096	8,993,808	2,973,621		23,155,667
09	Depreciation	19,977,794			19,977,794	
10	<u>Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)</u>	29,263,786				29,263,786
11	Auxiliary enterprises	54,889,496	20,113,742	4,970,109	0	29,805,645
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)]	3,156,680	1,259,415	110,926	0	1,786,339
15	Total operating expenses	539,962,326	278,818,683	59,891,602	19,977,794	181,274,247
	Prior year amount	499,548,076	259,780,992	56,993,419	20,811,002	161,962,663

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Part C - Expenses and Other Deductions
Fiscal Year 2005

**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	9,178,309				9,178,309
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	114,131,113	0	0	0	114,131,113
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	123,309,422	0	0	0	123,309,422
19	Total expenses & deductions	663,271,748	278,818,683	59,891,602	19,977,794	304,583,669
	Prior year amount	604,728,658	259,780,992	56,993,419	20,811,002	267,143,245

CV = Calculated Value

CAVEATS

Institution: University of Houston-University Park (225511)

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Part D - Summary of Changes In Net Assets
Fiscal Year 2005

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	688,877,250	585,552,051
02	Total expenses & deductions (from C19)	663,271,748	604,728,658
03	Increase in net assets during year (CV) CV=(D01-D02)	25,605,502	-19,176,607
04	Net assets beginning of year	582,211,053	601,387,660
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	-29,862,610	0
06	Net assets end of year (from A18)	577,953,945	582,211,053

CV = Calculated Value

CAVEATS

Institution: University of Houston-University Park (225511)

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Part E - Scholarships and Fellowships**Part E - Scholarships and Fellowships****Fiscal Year 2005****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	Pell grants (federal)	23,795,456	22,979,498
02	Other federal grants	380,728	366,423
03	Grants by state government	1,176,844	1,081,237
04	Grants by local government	0	0
05	Institutional grants from restricted resources	963,307	1,137,433
06	<u>Institutional grants from unrestricted resources (CV)</u>		
	CV=[E07-(E01+...+E05)]	39,341,066	36,921,169
07	Total gross scholarships and fellowships	65,657,401	62,485,760
	Discounts and Allowances		
08	<u>Discounts & allowances applied to tuition & fees</u>	36,393,615	33,193,525
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u>		
	CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV)	36,393,615	33,193,525
	CV=(E07-E11)		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	29,263,786	29,292,235

CV = Calculated Value

CAVEATS

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Part H - Details of Endowment Assets**Fiscal Year 2005**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	200,750,771	189,627,357
02	Value of <u>endowment assets</u> at the end of the fiscal year	223,772,638	200,750,771

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Part J - Revenue Data for Bureau of Census**Part J - Revenues (Census Bureau)****Fiscal Year 2005**

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	217,327,058	217,327,058			
02 Sales and services	50,358,063	15,166,027	35,192,036	0	0
03 Federal grants/contracts (excludes Pell Grants)	49,851,859	49,851,859	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	182,383,022	182,383,022	0	0	0
05 State grants and contracts	21,279,469	21,279,469	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	14,044,555	14,044,555	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	23,370,951				
10 Interest earnings	5,328,324				
11 Dividend earnings	0				
12 Realized capital gains	28,163,055				

CAVEATS

Institution: University of Houston-University Park (225511)

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Part K - Expenditure Data for Bureau of Census**Part K - Expenditures
Fiscal Year 2005**

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	278,818,683	258,704,941	20,113,742	0	
02 Employee benefits, total	59,891,602	54,921,493	4,970,109	0	
03 Payment to state retirement funds (maybe included in line 02 above)	15,181,780	14,219,503	962,277		
04 Current expenditures other than salaries	171,988,255	142,182,610	29,805,645		
Capital outlay:					
05 Construction	58,350,747	58,350,747			
06 Equipment purchases	17,015,297	16,944,135	71,162		
07 Land purchases	153,038	153,038	0		
08 Interest on debt outstanding, all funds & activities	9,178,309				
09 Scholarships/fellowships	65,657,401	65,657,401			

CAVEATS

Institution: University of Houston-University Park (225511)

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Part L - Debt and Assets, page 1**Part L - Debt and Assets
Fiscal Year 2005****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	205,303,422
02 Long-term debt issued during fiscal year	25,893,172
03 Long-term debt retired during fiscal year	11,972,000
04 Long-term debt outstanding at end of fiscal year	219,224,593
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

CAVEATS

Institution: University of Houston-University Park (225511)

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Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)

Fiscal Year 2005

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,365,500
08 Total cash and security assets held at end of fiscal year in bond funds	40,229,489
09 Total cash and security assets held at end of fiscal year in all other funds	29,186,319

CAVEATS

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Explanation Report

Number	Source Location	Description	Severity	Accepted
Global Edits				

1	Perform Edits	Depreciation expense is expected to be greater than or equal to the accumulated depreciation minus prior years accumulated depreciation in Part A. Please fix or explain.	Explanation	Yes
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Reason: The FY2005 accumulated depreciation amount includes an adjustment which was necessary in order to comply with a change in policy whereby the state of Texas changed its classification of professional, academic and research library books and materials from non-depreciable to depreciable. This resulted in a recognition of prior years' accumulated depreciation that had not been previously recorded. The prior year amount included in FY05 accumulated depreciation is \$29,862,610.

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