

# UNIVERSITY OF HOUSTON

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2007

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**Finance 2007-08**

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Institution: University of Houston (225511)

User ID: P72255111

**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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Institution: University of Houston (225511)

User ID: P72255111

**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, 2007.)

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       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

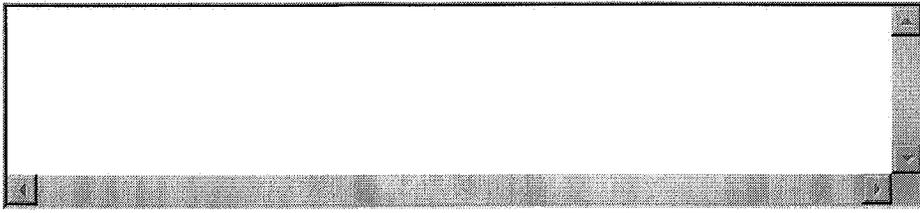
**6. Component Units**

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.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:



Institution: University of Houston (225511)

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**Part A - Statement of Net Assets**

Fiscal Year 2007

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total Current Assets	339,777,703	322,916,253
	<u>Noncurrent Assets</u>		
02	Capital assets - depreciable (gross)	869,715,268	860,725,471
03	Accumulated depreciation (enter as a positive amount)	555,797,093	529,601,849
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	382,083,823	335,353,412
05	Total noncurrent assets	696,001,998	666,477,034
06	Total assets (CV) CV=(A01+A05)	1,035,779,701	989,393,287
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	13,530,288	13,073,295
08	Other current liabilities (CV) CV=(A09-A07)	143,385,273	137,214,762
09	Total current liabilities	156,915,561	150,288,057
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	182,965,599	197,145,887
11	Other noncurrent liabilities (CV) CV=(A12-A10)	7,932,556	7,543,857
12	Total noncurrent liabilities	190,898,155	204,689,744
13	Total liabilities (CV) CV=(A09+A12)	347,813,716	354,977,801
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	176,514,722	173,204,663
15	Restricted-expendable	67,290,794	58,687,277
16	Restricted-nonexpendable	263,219,753	244,556,818
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	180,940,716	157,966,728
	Total Net assets (CV)		

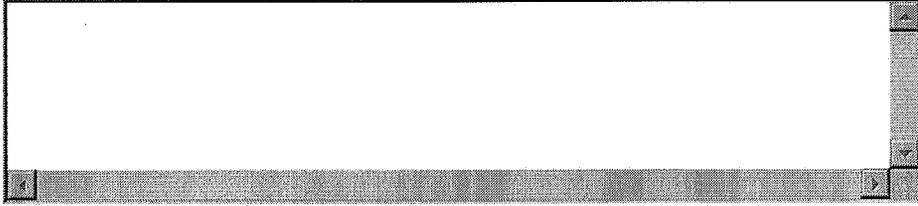
18 CV=(A06-A13)

687,965,985

634,415,486

CV= Calculated Value

CAVEATS



Institution: University of Houston (225511)

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**Part A - Plant, Property, and Equipment**

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	36,576,591	0	0	36,576,591
22	Infrastructure	100,847,622	0	0	100,847,622
23	Buildings	539,555,125	0	0	539,555,125
24	Equipment	140,618,199	9,938,397	6,446,070	144,110,526
25	Art and library collections	79,704,525	5,596,617	99,147	85,201,995
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	4,169,697	14,503,988	71,619	18,602,066
28	Accumulated depreciation	529,601,849	30,443,816	4,248,572	555,797,093

CV = (Beginning Balance + Additions - Ending Balance)

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part B - Revenues and Other Additions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b><u>Operating Revenues</u></b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	208,752,004	188,759,942
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	75,350,861	75,333,190
03	State operating grants and contracts	19,126,459	18,906,043
04	Local/private operating grants and contracts	12,351,162	14,151,019
05	<u>Sales &amp; services of auxiliary enterprises, after deducting discounts &amp; allowances</u>	39,515,536	35,501,729
06	<u>Sales &amp; services of hospitals, after deducting patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	18,514,738	17,168,892
09	Total operating revenues	373,610,760	349,820,815

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**Part B - Revenues and Other Additions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
<b><u>Nonoperating Revenues</u></b>			
10	Federal appropriations	0	0
11	State appropriations	173,081,014	170,343,186
12	Local appropriations, education district taxes, & similar support	0	0
<b><u>Grants-nonoperating</u></b>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	39,467,494	29,431,274
17	Investment income	38,273,149	52,859,003
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	26,334,797	72,173,884
19	Total nonoperating revenues	277,156,454	324,807,347

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**Part B - Revenues and Other Additions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	23,517,427	23,517,427
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	8,350,354	6,839,181
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	12,728,317	14,094,183
24	Total other revenues and additions	44,596,098	44,450,791
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	695,363,312	719,078,953

CV = Calculated Value

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part C - Expenses and Other Deductions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	169,251,111	129,596,832	26,641,437		13,012,842
02	Research	72,304,394	38,695,021	6,707,320		26,902,053
03	Public service	31,163,804	13,124,160	3,039,161		15,000,483
05	Academic support	87,597,583	53,238,284	10,504,876		23,854,423
06	Student services	22,826,094	13,021,658	3,213,587		6,590,849
07	Institutional support	44,914,860	24,586,108	6,489,957		13,838,795
08	Operation & maintenance of plant	30,660,871	9,292,087	3,380,379		17,988,405
09	Depreciation	30,443,816			30,443,816	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	31,658,463				31,658,463
11	Auxiliary enterprises	62,540,247	23,114,150	5,838,758	0	33,587,339
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)]	1,924,516	911,036	66,232	0	947,248
15	Total operating expenses	585,285,759	305,579,336	65,881,707	30,443,816	183,380,900
	Prior year amount	556,472,771	296,400,424	63,136,457	18,200,188	178,735,702

Institution: University of Houston (225511)

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**Part C - Expenses and Other Deductions**

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Nonoperating Expenses and Deductions</b>						
16	<b>Interest</b>	8,706,185				8,706,185
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	46,033,534	0	0	0	46,033,534
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	54,739,719	0	0	0	54,739,719
19	<b>Total expenses &amp; deductions</b>	640,025,478	305,579,336	65,881,707	30,443,816	238,120,619
	Prior year amount	662,617,412	296,400,424	63,136,457	18,200,188	284,880,343

CV = Calculated Value

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part D - Summary of Changes In Net Assets**

Fiscal Year 2007

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	695,363,312	719,078,953
02	Total expenses & deductions (from C19)	640,025,478	662,617,412
03	Increase in net assets during year (CV) CV=(D01-D02)	55,337,834	56,461,541
04	Net assets beginning of year	634,415,486	577,953,945
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	-1,787,335	0
06	Net assets end of year (from A18)	687,965,985	634,415,486

CV = Calculated Value

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part E - Scholarships and Fellowships**

**Part E - Scholarships and Fellowships  
Fiscal Year 2007**

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>	22,687,008	23,486,510
02	<u>Other federal grants</u>	502,678	191,998
03	<u>Grants by state government</u>	1,756,547	1,369,358
04	<u>Grants by local government</u>		0
05	<u>Institutional grants from restricted resources</u>	1,791,116	817,534
06	<u>Institutional grants from unrestricted resources (CV)</u> <u>CV=[E07-(E01+...+E05)]</u>	44,624,655	42,876,821
07	Total gross scholarships and fellowships	71,362,004	68,742,221
	<u>Discounts and Allowances</u>		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	39,703,541	40,920,823
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> <u>CV= (E10-E08)</u>	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	39,703,541	40,920,823
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	31,658,463	27,821,398

CV = Calculated Value

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part H - Details of Endowment Assets**

Fiscal Year 2007  
Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	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	258,041,796	223,772,638
02	Value of <u>endowment assets</u> at the end of the fiscal year	275,670,034	258,041,796

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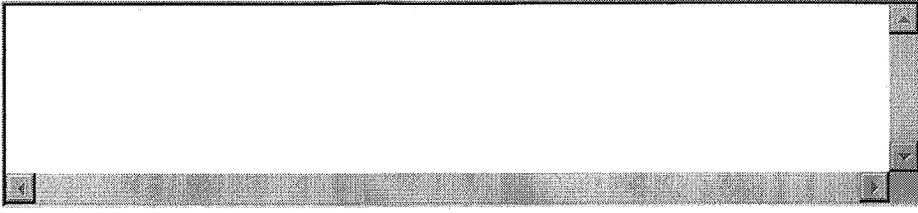
User ID: P72255111

**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2007**

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	248,455,545	248,455,545			
02 Sales and services	57,194,747	17,679,211	39,515,536	0	0
03 Federal grants/contracts (excludes Pell Grants)	52,663,853	52,663,853	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	196,598,441	196,598,441	0	0	0
05 State grants and contracts	19,126,459	19,126,459	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	12,351,162	12,351,162	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	39,467,494				
10 Interest earnings	10,824,919				
11 Dividend earnings					
12 Realized capital gains	27,291,877				

**CAVEATS**



Institution: University of Houston (225511)

User ID: P72255111

**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2007**

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	305,579,335	282,465,185	23,114,150	0	0
02 Employee benefits, total	65,881,707	60,042,949	5,838,758	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	16,644,437	15,574,683	1,069,754	0	0
04 Current expenditures other than salaries	182,166,253	148,578,915	33,587,338	0	0
Capital outlay:					
05 Construction	14,503,988	14,503,988	0	0	0
06 Equipment purchases	14,818,405	14,698,444	119,961	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	8,706,185				
09 Scholarships/fellowships	71,362,004	71,362,004			

**CAVEATS**

Institution: University of Houston (225511)

User ID: P72255111

**Part L - Debt and Assets, page 1**

**Part L - Debt and Assets  
Fiscal Year 2007**

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	210,219,182
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	13,723,295
04 Long-term debt outstanding at end of fiscal year	196,495,887
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 (225511)

User ID: P72255111

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)**

**Fiscal Year 2007**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	23,512
08 Total cash and security assets held at end of fiscal year in bond funds	2,180,664
09 Total cash and security assets held at end of fiscal year in all other funds	114,347,909

**CAVEATS**

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**Explanation Report**

There are no explanations for selected survey and institution



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