

UNIVERSITY OF HOUSTON

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2009

Finance 2009-10

Institution: University of Houston (225511)

User ID: P92255112

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)

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Finance - Public institutions**Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2008-09. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2008-09)

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)

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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, 2009.)

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)

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Part A - Statement of Net Assets

Fiscal Year 2009

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	421,832,242	378,800,858
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	441,581,937	299,591,665
04	Other noncurrent assets CV=[A05-A31]	595,298,640	595,693,798
05	Total noncurrent assets	1,036,880,577	895,285,463
06	Total assets CV=(A01+A05)	1,458,712,819	1,274,086,321
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	13,961,902	14,865,934
08	Other <u>current liabilities</u> CV=(A09-A07)	238,790,011	173,965,379
09	Total current liabilities	252,751,913	188,831,313
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	447,180,196	311,224,490
11	Other noncurrent liabilities CV=(A12-A10)	9,108,556	8,583,306
12	Total noncurrent liabilities	456,288,752	319,807,796
13	Total liabilities CV=(A09+A12)	709,040,665	508,639,109
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	216,851,878	184,838,330
15	<u>Restricted-expendable</u>	111,841,779	117,956,784
16	<u>Restricted-nonexpendable</u>	236,601,997	270,480,154
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	184,376,500	192,171,944
18	Total net assets CV=(A06-A13)	749,672,154	765,447,212

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Institution: University of Houston (225511)

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Part A - Statement of Net Assets (Page 2)

Fiscal Year 2009

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	76,224,820	61,647,066
22	<u>Infrastructure</u>	112,283,564	100,847,622
23	<u>Buildings</u>	681,328,963	539,555,125
32	Equipment, including art and <u>library collections</u>	231,013,830	217,326,299
27	<u>Construction in progress</u>	43,038,679	55,432,825
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,143,889,856	974,808,937
28	<u>Accumulated depreciation</u>	583,044,419	558,137,381
33	Intangible assets, net of accumulated amortization	0	
34	Other capital assets	0	

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Institution: University of Houston (225511)

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	233,248,031	223,434,114
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	56,562,363	54,466,161
03	State operating grants and contracts	37,695,153	29,011,142
04	Local government/private operating grants and contracts	17,393,515	13,599,667
04a	Local government operating grants and contracts	333,802	
04b	Private operating grants and contracts	17,059,713	
05	Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u>	41,834,207	42,666,102
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	18,398,596	
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1,771,800	18,095,290
09	Total operating revenues	406,903,665	381,272,476

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	184,862,607	189,598,914
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	32,135,277	26,987,473
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	33,563,953	62,961,728
17	<u>Investment income</u>	-26,996,947	32,366,202
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	69,391,678	46,705,203
19	Total nonoperating revenues	292,956,568	358,619,520

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	36,091,538	35,276,140
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	5,464,978	3,863,015
23	Other revenues & additions CV=[B24-(B20+...+B22)]	10,780,529	16,685,156
24	Total other revenues and additions	52,337,045	55,824,311
25	Total all revenues and other additions CV=(B09+B19+B24)	752,197,278	795,716,307

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 C - Expenses and Other Deductions

Fiscal Year 2009

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
Expenses and Deductions								
01	Instruction	218,929,413	147,808,593	30,082,761	16,844,171	6,972,339	2,992,989	14,228,560
02	Research	97,006,322	41,066,877	7,071,336	8,087,609	3,763,043	1,052,982	35,964,475
03	Public service	38,686,090	16,016,036	3,726,053	774,882	880,022	16,585	17,272,512
05	Academic support	127,478,111	63,249,709	12,675,579	8,906,994	8,672,129	1,037,339	32,936,361
06	Student services	47,656,892	13,813,047	3,415,489	15,368,349	4,500,971	3,161,025	7,398,011
07	Institutional support	64,916,330	27,307,480	7,070,625	12,288,246	2,910,589	345,999	14,993,391
08	Operation & maintenance of plant (see instructions)	0	9,576,474	3,683,740	-62,270,251			49,010,037
10	Scholarships and fellowships expenses, excluding discounts & allowances	32,542,070						32,542,070
11	Auxiliary enterprises	80,185,636	26,939,680	6,331,546		1,901,644	7,546,752	37,466,014
12	Hospital services	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	60,600,424	644,245	52,189		0	0	59,903,990
19	Total expenses & deductions	768,001,288	346,422,141	74,109,318	0	29,600,737	16,153,671	301,715,421
	Prior year amount	717,572,326	322,218,879	70,876,819		28,876,820		295,599,808

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Institution: University of Houston (225511)

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	752,197,278	795,716,307
02	Total expenses & deductions (from C19)	768,001,288	717,572,326
03	Change in net assets during year CV=(D01-D02)	◆ -15,804,010	78,143,981
04	Net assets beginning of year	765,447,212	687,965,985
05	Adjustments to beginning net assets CV=[D06-(D03+D04)]	28,952	-662,754
06	Net assets end of year (from A18)	749,672,154	765,447,212

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Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	28,728,854	24,606,634
02	<u>Other federal grants</u>	227,228	649,484
03	<u>Grants by state government</u>	1,214,739	2,285,069
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	604,227	1,862,626
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	62,567,770	50,485,253
07	Total gross scholarships and fellowships	93,342,818	79,889,066
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	60,800,748	44,430,083
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	60,800,748	44,430,083
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	32,542,070	35,458,983

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Part H - Details of Endowment Assets

Fiscal Year 2009

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	545,068,470	559,927,978
02	Value of <u>endowment assets</u> at the end of the fiscal year	452,755,304	545,068,470

Institution: University of Houston (225511)

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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	294,048,779	294,048,779			
02 Sales and services	60,232,803	18,398,596	41,834,207	0	
03 Federal grants/contracts (excludes Pell Grants)	56,766,253	56,766,253			
Revenue from the state government:					
04 State appropriations, current & capital	220,954,145	220,954,145			
05 State grants and contracts	37,695,153	37,695,153			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	333,802	333,802			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	50,623,665				
10 Interest earnings	5,679,372				
11 Dividend earnings	0				
12 Realized capital gains	1,918,229				

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

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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	346,422,141	319,482,461	26,939,680	0	
02 Employee benefits, total	74,109,319	67,777,773	6,331,546	0	
03 Payment to state retirement funds (maybe included in line 02 above)	20,852,507	19,489,811	1,362,696		
04 Current expenditures other than salaries	214,547,099	177,081,085	37,466,014		
Capital outlay:					
05 Construction	107,726,806	107,726,806			
06 Equipment purchases	17,910,119	17,727,733	182,386		
07 Land purchases	14,577,755	14,577,755	0		
08 Interest on debt outstanding, all funds & activities	16,153,671				
09 Scholarships/fellowships	93,342,818	93,342,818			

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 L - Debt and Assets, page 1

Fiscal Year 2009

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	326,090,424
02 Long-term debt issued during fiscal year	163,315,671
03 Long-term debt retired during fiscal year	28,263,998
04 Long-term debt outstanding at end of fiscal year	461,142,098
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	27,300,000

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 L - Debt and Assets, page 2

Fiscal Year 2009

Assets

Category

Amount

07 Total cash and security assets held at end of fiscal year in sinking or debt service funds

4,135,592

08 Total cash and security assets held at end of fiscal year in bond funds

138,208,085

09 Total cash and security assets held at end of fiscal year in all other funds

14,663,488

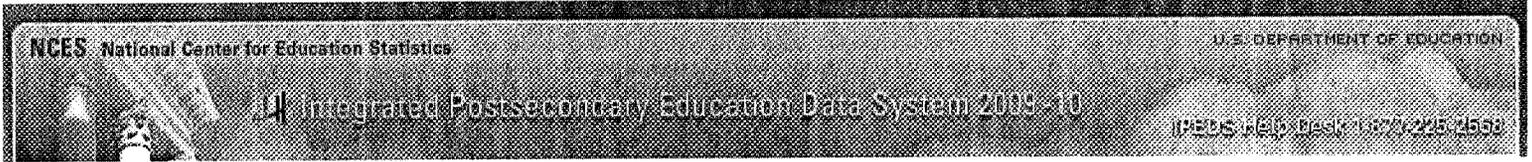
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Explanation Report

Number	Source	Location	Description	Severity	Accepted
Screen: Part 2					
1	Row 26 Column 3	Screen Entry	This number should be greater than zero. Please explain.	Explanation	Yes
Reason:	Negative amount and large variance from FY08 is due to loss on investments caused by economic downturn.				



Institution: University of Houston (225511) (1)

User ID: P92255112

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Current Collection Surveys

Survey	Status	Steps to Locking	Options
Institution Identification	Complete		View Identification

Read-only Collection Surveys

Survey	Status	Steps to Locking	Options
Institutional Characteristics	Complete (1/1 locks)		View Data Edit Report Print Data
Completions	Complete (1/1 locks)		
12-month Enrollment	Complete (1/1 locks)		
Human Resources	Complete (1/1 locks)		
Fall Enrollment	Complete (1/1 locks)		
Finance	Complete (1/1 locks)		
Graduation Rates	Complete (1/1 locks)		
Student Financial Aid	Complete (1/1 locks)		
Graduation Rate Supplemental	Not Applicable		
Graduation Rates 200	Complete (1/1 locks)		