

# UNIVERSITY OF HOUSTON

IPEDS Survey  
*Finance Section for Public Institutions*

For The Year Ended August 31, 2003

Institution: UNIVERSITY OF HOUSTON-UNIVERSITY PARK (225511)

User ID: P32255111

**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
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- 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, 2003.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2002

And ending: month/year (MMYYYY)

Month: 8

Year: 2003

**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, whether that column represents a single component unit or a combination of component units. (These component units include affiliated entities as described in GASB statement 39. The provisions of GASB 39 are not required to be implemented until fiscal years beginning after June 15, 2003, therefore no information is required on this portion of the survey until the institution implements the revised component unit definitions set forth in this new standard. If your institution has not implemented GASB 39, enter 0 in each of the blanks below.)

- 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 2003

**Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<b>Current Assets</b>		
01	<u>Total Current Assets</u>	311,540,181	260,939,125
	<b>Noncurrent Assets</b>		
02	<u>Capital assets</u> - depreciable (gross)	615,523,192	561,101,346
03	<u>Accumulated depreciation</u> (enter as a positive amount)	464,397,152	455,572,404
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	446,330,786	408,296,531
05	Total noncurrent assets	597,456,826	513,825,473
06	Total assets (CV) CV=(A01+A05)	908,997,007	774,764,598
	<b>Current Liabilities</b>		
07	Long-term debt, current portion	10,208,812	0
08	Other current liabilities (CV) CV=(A09-A07)	111,946,642	76,298,444
09	Total current liabilities	122,155,454	76,298,444
	<b>Noncurrent Liabilities</b>		
10	Long-term debt	180,212,833	125,220,587
11	Other noncurrent liabilities (CV) CV=(A12-A10)	5,241,060	4,819,544
12	Total noncurrent liabilities	185,453,893	130,040,131
13	Total liabilities (CV) CV=(A09+A12)	307,609,347	206,338,575
	<b>Net Assets</b>		
14	Invested in capital assets, net of related debt	205,668,172	107,329,194
15	Restricted-expendable	93,468,930	58,884,161
16	Restricted-nonexpendable	180,532,670	193,938,382
17	Unrestricted (CV) CV=[A18-(A14+A15+A16)]	121,717,888	208,274,286
18	Total Net assets (CV) CV=(A06-A13)	601,387,660	568,426,023

**CV= Calculated Value**

CAVEATS

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**Part A - Plant, Property, and Equipment**  
**Fiscal Year 2003**

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	36,127,653	37,058	37,058	36,127,653
22	Infrastructure	40,032,057	0	0	40,032,057
23	Buildings	402,951,431	48,835,401	0	451,786,832
24	Equipment	114,577,017	13,439,765	7,915,205	120,101,577
25	Art and <u>library collections</u>	62,454,519	83,054	2,150	62,535,423
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	78,320,445	774,913	0	79,095,358
28	Accumulated depreciation	455,572,404	15,985,346	7,160,598	464,397,152

CV = (Beginning Balance + Additions - Ending Balance)

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**Part B - Revenues and Other Additions**

Fiscal Year 2003

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	124,585,855	110,757,495
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	87,508,384	55,693,667
03	State operating grants and contracts	16,087,134	17,061,144
04	Local/private operating grants and contracts	16,864,347	20,907,242
05	<u>Sales &amp; services of auxiliary enterprises,</u> <u>after deducting discounts &amp; allowances</u>	32,777,069	31,487,319
06	<u>Sales &amp; 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)]	14,108,981	38,327,837
09	Total operating revenues	291,931,770	274,234,704

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**Part B - Revenues and Other Additions**

Fiscal Year 2003

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
11	State appropriations	152,634,315	157,120,769
12	Local appropriations, education district taxes, & similar support		0
	<b>Grants-nonoperating</b>		
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>	26,025,606	23,289,848
17	Investment income	17,296,266	3,589,141
18	Other nonoperating revenues (CV)	87,465,724	90,573,767
	<b>CV=[B19-(B10+...+B17)]</b>		
19	Total nonoperating revenues	283,421,911	274,573,525

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**Part B - Revenues and Other Additions****Fiscal Year 2003****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	6,281,487	4,780,078
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	22,402,629	21,675,075
24	Total other revenues and additions	54,670,232	52,441,269
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	630,023,913	601,249,498

**CV = Calculated Value**

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**Part C - Expenses and Other Deductions**

Fiscal Year 2003

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	152,977,238	112,826,405	26,848,608	0	13,302,225
02	Research	80,701,556	34,977,805	7,521,169	0	38,202,582
03	Public service	15,634,538	6,278,703	1,417,141	0	7,938,694
05	Academic support	47,220,918	28,365,293	6,352,414	0	12,503,211
06	Student services	17,479,301	11,023,514	2,748,025	0	3,707,762
07	Institutional support	52,516,667	26,736,940	6,930,767	0	18,848,960
08	Operation & maintenance of plant	24,038,561	8,593,280	2,820,355	0	12,624,926
09	Depreciation	13,799,332			13,799,332	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	29,955,749	0	0	0	29,955,749
11	Auxiliary enterprises	48,335,446	17,873,326	3,848,253	0	26,613,867
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)]	2,702,850	1,086,691	128,017	0	1,488,142
15	Total operating expenses	485,362,156	247,761,957	58,614,749	13,799,332	165,186,118
	Prior year amount	449,891,199	228,496,087	50,224,018	16,279,606	154,891,488

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**Part C - Expenses and Other Deductions**

Fiscal Year 2003

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	Interest	8,439,351				8,439,351
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	103,260,769	0	0	0	103,260,769
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	111,700,120	0	0	0	111,700,120
19	Total expenses & deductions	597,062,276	247,761,957	58,614,749	13,799,332	276,886,238
	Prior year amount	541,691,549	228,496,087	50,224,018	16,279,606	246,691,838

CV = Calculated Value

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**Part D - Summary of Changes In Net Assets**  
Fiscal Year 2003

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	630,023,913	601,249,498
02	Total expenses & deductions (from C19)	597,062,276	541,691,549
03	Increase in net assets during year (CV) CV=(D01-D02)	32,961,637	59,557,949
04	Net assets beginning of year	568,426,023	508,868,074
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	601,387,660	568,426,023

CV = Calculated Value

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**Part E - Scholarships and Fellowships****Part E - Scholarships and Fellowships****Fiscal Year 2003****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</u> (federal)	20,229,174 ✓	18,780,687
02	Other federal grants	2,306,124 ✓	2,067,600
03	Grants by state government	12,471,563 ✓	5,973,935
04	Grants by local government	0	0
05	Institutional grants from restricted resources	6,584,507 ✓	4,621,594
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	23,554,580	28,588,856
07	Total gross scholarships and fellowships	65,145,948	60,032,672
	Discounts and Allowances		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	35,190,199	28,295,703
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	35,190,199	28,295,703
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	29,955,749	31,736,969

**CV = Calculated Value**

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**Part H - Details of Endowment Assets****Fiscal Year 2003**

(Optional for current reporting cycle)

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
		(2)	
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	204,721,186	
02	Value of <u>endowment assets</u> at the end of the fiscal year	189,627,357	

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**Part J - Revenue Data for Bureau of Census****Part J - Revenues (Census Bureau)****Fiscal Year 2003**

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	159,776,054	159,776,054			
02 Sales and services	46,886,051	14,108,982	32,777,069	0	0
03 Federal grants/contracts (excludes Pell Grants)	67,279,210	67,279,210	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	178,620,431	178,620,431	0	0	0
05 State grants and contracts	16,087,134	16,087,134	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	16,864,347	16,864,347	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	26,025,606				
10 Interest earnings	9,082,737				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

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	247,761,956	229,888,630	17,873,326	0	0
02 Employee benefits, total	58,614,749	54,766,496	3,848,253	0	0
03 Payment to state retirement funds	13,882,928	13,048,741	834,187	0	0
04 Current expenditures other than salaries	149,029,701	122,415,834	26,613,867	0	0
Capital outlay:					
05 Construction	49,610,314	49,610,314	0	0	0
06 Equipment purchases	13,430,241	13,031,854	398,387	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	8,439,351				
09 Scholarships/fellowships	65,145,948	65,145,948			

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**Part L - Debt and Assets, page 1****Part L - Debt and Assets  
Fiscal Year 2003****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	125,220,587
02 Long-term debt issued during fiscal year	119,425,000
03 Long-term debt retired during fiscal year	54,223,942
04 Long-term debt outstanding at end of fiscal year	190,421,645
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

## CAVEATS



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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	1,001
08 Total cash and security assets held at end of fiscal year in bond funds	72,531,630
09 Total cash and security assets held at end of fiscal year in all other funds	10,365,842

**CAVEATS**

Print Form(s)

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