

UNIVERSITY OF HOUSTON

IPEDS Survey
Finance Section for Public Institutions

For The Year Ended August 31, 2006

Finance 2006-07

Institution: University of Houston (225511)

User ID: P62255111

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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User ID: P62255111

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, 2006.)

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

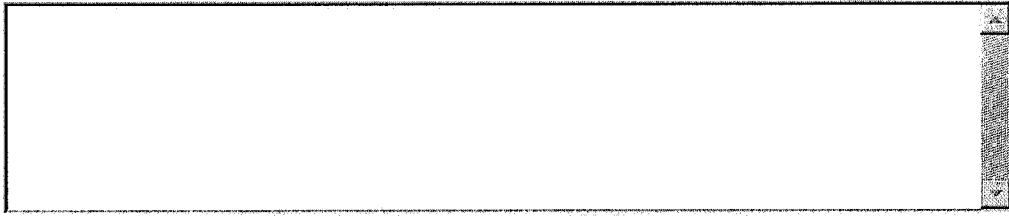
6. Component Units

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 2006****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	322,916,253	315,920,225
	<u>Noncurrent Assets</u>		
02	<u>Capital assets - depreciable (gross)</u>	860,725,471	692,089,507
03	<u>Accumulated depreciation</u> (enter as a positive amount)	529,601,849	511,379,276
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	335,353,412	438,537,839
05	Total noncurrent assets	666,477,034	619,248,070
06	Total assets (CV) CV=(A01+A05)	989,393,287	935,168,295
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	13,073,295	11,459,922
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	137,214,762	130,971,696
09	Total current liabilities	150,288,057	142,431,618
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	197,145,887	207,764,671
11	Other noncurrent liabilities (CV) CV=(A12-A10)	7,543,857	7,018,061
12	Total noncurrent liabilities	204,689,744	214,782,732
13	Total liabilities (CV) CV=(A09+A12)	354,977,801	357,214,350
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	173,204,663	163,652,626
15	<u>Restricted-expendable</u>	58,687,277	54,615,382
16	<u>Restricted-nonexpendable</u>	244,556,818	211,728,613
17	<u>Unrestricted (CV)</u> CV=[A18-(A14+A15+A16)]	157,966,728	147,957,324
18	Total Net assets (CV) CV=(A06-A13)	634,415,486	577,953,945

CV= Calculated Value

CAVEATS

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Institution: University of Houston (225511)

User ID: P62255111

Part A - Plant, Property, and Equipment

Fiscal Year 2006

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	36,394,120	182,471	0	36,576,591
22	Infrastructure	73,950,505	26,912,303	15,186	100,847,622
23	Buildings	407,783,125	131,772,000	0	539,555,125
24	Equipment	136,697,095	10,524,126	6,603,022	140,618,199
25	Art and library collections	73,658,782	6,441,057	395,314	79,704,525
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	131,852,878	30,198,751	157,881,932	4,169,697
28	Accumulated depreciation	511,379,276	24,781,378	6,558,805	529,601,849

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: University of Houston (225511)

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Part B - Revenues and Other Additions**Fiscal Year 2006****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>	188,759,942	180,933,443
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	75,333,190	73,647,316
03	State operating grants and contracts	18,906,043	21,279,469
04	Local/private operating grants and contracts	14,151,019	14,044,555
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	35,501,729	35,192,036
06	<u>Sales & 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)]	17,168,892	17,806,935
09	Total operating revenues	349,820,815	342,903,754

Institution: University of Houston (225511)

User ID: P62255111

Part B - Revenues and Other Additions**Fiscal Year 2006****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	170,343,186	156,396,906
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	Gifts, including contributions from affiliated organizations	29,431,274	23,370,951
17	Investment income	52,859,003	32,363,618
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	72,173,884	82,462,097
19	Total nonoperating revenues	324,807,347	294,593,572

Institution: University of Houston (225511)

User ID: P62255111

Part B - Revenues and Other Additions

Fiscal Year 2006

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	23,517,427	25,986,116
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	6,839,181	7,982,284
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	14,094,183	17,411,524
24	Total other revenues and additions	44,450,791	51,379,924
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	719,078,953	688,877,250

CV = Calculated Value

CAVEATS

Institution: University of Houston (225511)

User ID: P62255111

Part C - Expenses and Other Deductions

Fiscal Year 2006

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	170,715,035	130,520,440	28,157,613		12,036,982
02	Research	72,868,340	36,719,542	6,316,033		29,832,765
03	Public service	30,146,639	12,874,023	3,053,418		14,219,198
05	Academic support	77,081,110	47,296,219	8,786,006		20,998,885
06	Student services	21,311,029	12,835,975	3,255,065		5,219,989
07	Institutional support	42,525,723	24,725,698	6,340,280		11,459,745
08	Operation & maintenance of plant	40,149,675	9,444,998	3,364,120		27,340,557
09	Depreciation	18,200,188			18,200,188	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	27,821,398				27,821,398
11	Auxiliary enterprises	53,740,660	21,447,258	3,855,205	0	28,438,197
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)]	1,912,974	536,271	8,717	0	1,367,986
15	Total operating expenses	556,472,771	296,400,424	63,136,457	18,200,188	178,735,702
	Prior year amount	539,962,326	278,818,683	59,891,602	19,977,794	181,274,247

Institution: University of Houston (225511)

User ID: P62255111

Part C - Expenses and Other Deductions

Fiscal Year 2006

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	9,319,201				9,319,201
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	96,825,440	0	0	0	96,825,440
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	106,144,641	0	0	0	106,144,641
19	Total expenses & deductions	662,617,412	296,400,424	63,136,457	18,200,188	284,880,343
	Prior year amount	663,271,748	278,818,683	59,891,602	19,977,794	304,583,669

CV = Calculated Value

CAVEATS

Institution: University of Houston (225511)

User ID: P62255111

Part D - Summary of Changes In Net Assets

Fiscal Year 2006

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	719,078,953	688,877,250
02	Total expenses & deductions (from C19)	662,617,412	663,271,748
03	Increase in net assets during year (CV) CV=(D01-D02)	56,461,541	25,605,502
04	Net assets beginning of year	577,953,945	582,211,053
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	-29,862,610
06	Net assets end of year (from A18)	634,415,486	577,953,945

CV = Calculated Value

CAVEATS

Institution: University of Houston (225511)

User ID: P62255111

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2006**

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)	23,486,510	23,795,456
02	Other federal grants	191,998	380,728
03	Grants by state government	1,369,358	1,176,844
04	Grants by local government	0	0
05	Institutional grants from restricted resources	817,534	963,307
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	42,876,821	39,341,066
07	Total gross scholarships and fellowships	68,742,221	65,657,401
	Discounts and Allowances		
08	Discounts & allowances applied to tuition & fees	40,920,823	36,393,615
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	40,920,823	36,393,615
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	27,821,398	29,263,786

CV = Calculated Value

CAVEATS

Institution: University of Houston (225511)

User ID: P62255111

Part H - Details of Endowment Assets**Fiscal Year 2006**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	223,772,638	200,750,771
02	Value of <u>endowment assets</u> at the end of the fiscal year	258,041,796	223,772,638

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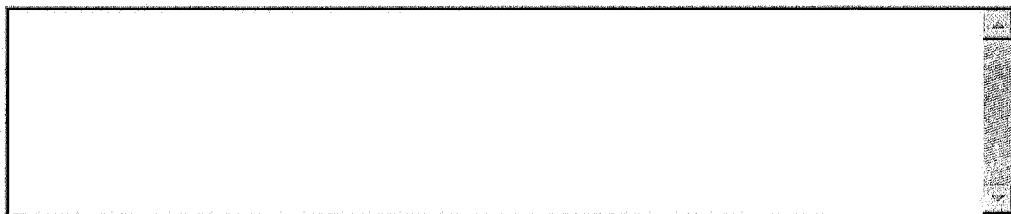
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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2006**

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	229,680,765	229,680,765			
02 Sales and services	51,101,613	15,599,884	35,501,729	0	0
03 Federal grants/contracts (excludes Pell Grants)	51,846,680	51,846,680	0	0	0
Revenue from the state government:					
State					
04 appropriations, current & capital	193,860,613	193,860,613	0	0	0
05 State grants and contracts	18,906,043	18,906,043	0	0	0
Revenue from local governments:					
Local					
06 appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	14,151,019	14,151,019	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	29,431,274				
10 Interest earnings	8,740,622				
11 Dividend earnings	0				
12 Realized capital gains	45,220,778				

CAVEATS



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User ID: P62255111

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2006**

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	296,400,424	274,953,166	21,447,258	0	
02 Employee benefits, total	63,136,457	59,281,252	3,855,205	0	
03 Payment to state retirement funds (maybe included in line 02 above)	16,406,536	15,378,149	1,028,387		
04 Current expenditures other than salaries	169,114,492	140,676,295	28,438,197		
Capital outlay:					
05 Construction	30,198,751	30,198,751	0		
06 Equipment purchases	16,965,182	16,394,714	570,468		
07 Land purchases	182,471	182,471	0		
08 Interest on debt outstanding, all funds & activities	9,319,201				
09 Scholarships/fellowships	68,742,221	68,742,221			

CAVEATS

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User ID: P62255111

Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2006**

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	219,224,593
02	Long-term debt issued during fiscal year	46,925,332
03	Long-term debt retired during fiscal year	55,930,744
04	Long-term debt outstanding at end of fiscal year	210,219,182
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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User ID: P62255111

Part L - Debt and Assets, page 2

**Part L - Debt and Assets (page 2)
Fiscal Year 2006**

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	93,253
08 Total cash and security assets held at end of fiscal year in bond funds	10,092,510
09 Total cash and security assets held at end of fiscal year in all other funds	86,966,993

CAVEATS

Institution: University of Houston (225511)

User ID: P62255111

Explanation Report

Number	Source	Location	Description	Severity	Accepted
Global Edits					
1		Perform Edits	Depreciation expense is expected to be greater than or equal to current year additions to accumulated depreciation in Part A. Please fix or explain.	Explanation	Yes
Reason:	As a result of reconciling our property system to the state's property system, it was discovered that UH had under-depreciated some equipment in past years. An adjustment was made to the Accumulated Depreciation account for the amount of the prior years' understated depreciation.				

