

Institution: University of Houston-Victoria (225502)
User ID: P2255023

Overview

Finance Overview

Purpose

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

Resources:

To download the survey materials for this component: [Survey Materials](#)

To access your prior year data submission for this component: [Reported Data](#)

If you have questions about completing this survey, please contact the **IPEDS Help Desk at (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

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.

Finance - Public Institutions Using GASB Standards

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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)

Month: 8

Year: 2019

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 OR in progress
(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 ?

No

Yes - (report endowment assets)

6. Pension and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

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

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2018 - August 31, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line no.		Current year amount	Prior year amount
	Assets		
01	Total current assets	27,381,509	30,408,573
31	Depreciable capital assets, net of depreciation	65,344,968	37,763,448
04	Other noncurrent assets CV=[A05-A31]	94,867,045	115,171,447
05	Total noncurrent assets	160,212,013	152,934,895
06	Total assets CV=(A01+A05)	187,593,522	183,343,468
19	Deferred outflows of resources	16,679	27,798
	Liabilities		
07	Long-term debt, current portion	4,600,966	5,166,182
08	Other current liabilities CV=(A09-A07)	27,487,126	25,402,502
09	Total current liabilities	32,088,092	30,568,684
10	Long-term debt	110,612,043	115,213,009
11	Other noncurrent liabilities CV=(A12-A10)	522,517	514,760
12	Total noncurrent liabilities	111,134,560	115,727,769
13	Total liabilities CV=(A09+A12)	143,222,652	146,296,453
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	27,318,383	17,286,428
15	Restricted-expendable	6,673,899	5,727,126
16	Restricted-nonexpendable	8,394,364	8,508,265
17	Unrestricted CV=[A18-(A14+A15+A16)]	2,000,903	5,552,994
18	Net position CV=[(A06+A19)-(A13+A20)]	44,387,549	37,074,813

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

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,344,879	10,344,879
22	Infrastructure	0	0
23	Buildings	87,878,355	57,365,190
32	Equipment, including art and library collections	9,609,222	9,494,316
27	Construction in progress	26,130,096	27,529,160
Total for Plant, Property and Equipment CV = (A21+ .. A27)		133,962,552	104,733,545
28	Accumulated depreciation	31,896,763	28,850,213
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	0	0

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

Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2018 - August 31, 2019

If your institution is a parent institution then the amounts reported in Parts A and D should include ALL of your child institutions

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions for this institution AND all of its child institutions	73,696,993	68,762,507
02	Total expenses and deductions for this institution AND all of its child institutions	66,384,257	61,515,826
03	Change in net position during year CV=(D01-D02)	7,312,736	7,246,681
04	Net position beginning of year for this institution AND all of its child institutions	37,074,813	29,828,132
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	0
06	Net position end of year for this institution AND all of its child institutions (from A18)	44,387,549	37,074,813

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

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Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2018 - August 31, 2019

Do not report Federal Direct Student Loans (FDSL) anywhere in this section.

Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	Pell grants (federal)	7,902,192	10,708,763
02	Other federal grants (Do NOT include FDSL amounts)	1,131,179	1,291,141
03	Grants by state government	2,378,630	1,941,836
04	Grants by local government	0	0
05	Institutional grants from restricted resources	945,484	714,883
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,549,615	4,378,547
07	Total revenue that funds scholarships and fellowships	16,907,100	19,035,170
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	8,286,436	8,869,110
09	Discounts and allowances applied to sales and services of auxiliary enterprises	961,239	1,006,208
10	Total discounts and allowances CV=(E08+E09)	9,247,675	9,875,318
11	Net scholarships and fellowships expenses after deducting discounts and allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	7,659,425	9,159,852

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

Part B - Revenues by Source (1)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	22,336,167	19,466,431
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,089,607	1,523,930
03	State operating grants and contracts	2,533,564	2,214,352
04	Local government/private operating grants and contracts	124,284	35,088
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	124,284	35,088
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,591,030	2,157,604
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	201,062	216,234
09	Total operating revenues	28,875,714	25,613,639

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	17,935,152	17,953,885
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	8,316,123	11,071,956
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,655,942	1,135,964
17	Investment income	527,566	894,995
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,916,285	1,041,576
19	Total nonoperating revenues	34,351,068	32,098,376
27	Total operating and nonoperating revenues CV=[B19+B09]	63,226,782	57,712,015
28	12-month Student FTE from E12	3,253	3,157
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,436	18,281

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	4,275,861	4,275,861
21	Capital grants and gifts	0	820,000
22	Additions to permanent endowments	95,713	50,607
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,098,637	5,904,024
24	Total other revenues and additions CV=[B25-(B9+B19)]	10,470,211	11,050,492
25	Total all revenues and other additions	73,696,993	68,762,507

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2018 - August 31, 2019

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Expense: Functional Classifications	Total amount	Prior Year Total Amount	Salaries and wages	Prior Year Salaries and wages
		(1)		(2)	
01	Instruction	23,634,666	22,223,734	13,626,068	13,819,478
02	Research	401,126	523,846	182,232	288,036
03	Public service	1,034,028	848,589	488,111	437,644
05	Academic support	12,302,692	10,714,402	4,367,209	4,146,318
06	Student services	9,247,293	8,377,340	4,259,024	4,043,550
07	Institutional support	7,341,644	6,828,338	3,245,976	2,988,313
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	7,659,425	9,159,852		
11	Auxiliary enterprises	2,306,656	1,967,175	530,064	518,389
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	2,456,727	872,550	0	0
19	Total expenses and deductions	66,384,257	61,515,826	26,698,684	26,241,728

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	26,698,684	26,241,728
19-3	Benefits	7,663,614	7,580,162
19-4	Operation and Maintenance of Plant (as a natural expense)	2,270,298	2,405,828
19-5	Depreciation	3,443,202	3,327,688
19-6	Interest	4,294,902	740,399
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	22,013,557	21,220,021
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	66,384,257	61,515,826
20-1	12-month Student FTE (from E12 survey)	3,253	3,157
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,407	19,486

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

In the prior fiscal year (FY18), interest costs incurred before the end of the construction period were capitalized. Current year interest expense increased as a result of GASB 89 implementation for FY19; interest costs are no longer capitalized.

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2018 - August 31, 2019

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 endowment assets at the beginning of the fiscal year	17,175,322	16,541,679
02	Value of endowment assets at the end of the fiscal year	16,930,513	17,175,322

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

Part J - Revenue Data for the Census Bureau**Fiscal Year: September 1, 2018 - August 31, 2019**

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	30,622,603	30,622,603			
02 Sales and services	3,753,331	201,062	3,552,269	0	
03 Federal grants/contracts (excludes Pell Grants)	1,503,538	1,503,538			
Revenue from the state government:					
04 State appropriations, current & capital	22,211,013	22,211,013			
05 State grants and contracts	2,533,564	2,533,564			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	0	0			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	2,875,939				
10 Interest earnings	207,794				
11 Dividend earnings	0				
12 Realized capital gains	440,665				

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

Part K - Expenditure Data for the Census Bureau**Fiscal Year: September 1, 2018 - August 31, 2019**

Category	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)
02 Employee benefits, total	7,942,068	7,786,949	155,119		
03 Payment to state retirement funds (may be included in line 02 above)	1,209,153	1,182,297	26,856		
04 Current expenditures including salaries	47,320,848	45,239,750	2,081,098		
Capital outlays					
05 Construction	29,114,101	15,185,274	13,928,827		
06 Equipment purchases	512,314	492,183	20,131		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds and activities					

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

Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: September 1, 2018 - August 31, 2019

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	120,379,192
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	5,166,182
04 Long-term debt outstanding at end of fiscal year	115,213,010
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	29,130
08 Total cash and security assets held at end of fiscal year in bond funds	41,976,050
09 Total cash and security assets held at end of fiscal year in all other funds	7,713,474

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

Prepared by

The name of the preparer is being collected so that we can follow up with the appropriate person in the event that there are questions concerning the data. The Keyholder will be copied on all email correspondence to other preparers.

The time it took to prepare this component is being collected so that we can continue to improve our estimate of the reporting burden associated with IPEDS. Please include in your estimate the time it took for you to review instructions, query and search data sources, complete and review the component, and submit the data through the Data Collection System.

Thank you for your assistance.

This survey component was prepared by:

- | | | |
|--|--|----------------------------------|
| <input type="radio"/> Keyholder | <input type="radio"/> SFA Contact | <input type="radio"/> HR Contact |
| <input checked="" type="radio"/> Finance Contact | <input type="radio"/> Academic Library Contact | <input type="radio"/> Other |

Name: June Nelson

Email: nelsonj@uhv.edu

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

2.00 Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	hours	hours	hours	hours
Other offices	hours	hours	hours	hours

Summary**Finance Survey Summary**

IPEDS collects important information regarding your institution. All data reported in IPEDS survey components become available in the IPEDS Data Center and appear as aggregated data in various Department of Education reports. Additionally, some of the reported data appears specifically for your institution through the College Navigator website and is included in your institution's Data Feedback Report (DFR). The purpose of this summary is to provide you an opportunity to view some of the data that, when accepted through the IPEDS quality control process, will appear on the College Navigator website and/or your DFR. College Navigator is updated approximately three months after the data collection period closes and Data Feedback Reports will be available through the [Data Center](#) and sent to your institution's CEO in November 2019.

Please review your data for accuracy. If you have questions about the data displayed below after reviewing the data reported on the survey screens, please contact the IPEDS Help Desk at: 1-877-225-2568 or ipedshelp@rti.org.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$22,336,167	31%	\$6,866
State appropriations	\$17,935,152	25%	\$5,513
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$11,939,294	17%	\$3,670
Private gifts, grants, and contracts	\$2,780,226	4%	\$855
Investment income	\$527,566	1%	\$162
Other core revenues	\$15,587,558	22%	\$4,792
Total core revenues	\$71,105,963	100%	\$21,859
Total revenues	\$73,696,993		\$22,655

Other core revenues include federal appropriations; sales and services of educational activities; other operating and nonoperating sources; and other revenues and additions (e.g., capital appropriations, capital grants and gifts, etc.). Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core revenues per FTE enrollment amounts will not be allocated to child institutions.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$23,634,666	37%	\$7,265
Research	\$401,126	1%	\$123
Public service	\$1,034,028	2%	\$318
Academic support	\$12,302,692	19%	\$3,782
Institutional support	\$7,341,644	11%	\$2,257
Student services	\$9,247,293	14%	\$2,843
Other core expenses	\$10,116,152	16%	\$3,110
Total core expenses	\$64,077,601	100%	\$19,698
Total expenses	\$66,384,257		\$20,407

Other core expenses include scholarships and fellowships, net of discounts and allowances, and other expenses. Core expenses exclude expenses from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations. For institutions reporting in Full parent/child relationships, core expenses per FTE enrollment amounts will not be allocated to child institutions.

Calculated value

FTE enrollment	3,253
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The full-time equivalent (FTE) enrollment used in this report is the sum of the institution's FTE undergraduate enrollment and FTE graduate enrollment (as calculated from or reported on the 12-month Enrollment component). FTE is estimated using 12-month instructional activity (credit and/or clock hours). All doctor's degree students are reported as graduate students.

Finance

University of Houston-Victoria (225502)

Source	Description	Severity	Resolved	Options
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 370,200 and 1,110,598 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In the prior fiscal year (FY18), interest costs incurred before the end of a construction period were capitalized. Current year interest expense increased as a result of GASB 89 implementation for FY19; interest costs are no longer capitalized.			