

UNIVERSITY OF HOUSTON  
VICTORIA

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2016

Institution: University of Houston-Victoria (225502)  
User ID: P2255022

## 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.

There are a few new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

#### 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 1-877-225-2568**.

## 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.

## 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, 2016.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2015

And ending: month/year (MMYYYY)

Month: 8

Year: 2016

#### 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 ?

No

Yes - (report endowment assets)

#### 6. Pension

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans 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, 2015 - August 31, 2016

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
	<b>Assets</b>		
01	Total current assets	20,190,733	18,623,514
31	Depreciable capital assets, net of depreciation	40,466,345	30,286,507
04	Other noncurrent assets CV=[A05-A31]	36,685,065	26,063,523
05	Total noncurrent assets	77,151,410	56,350,030
06	<b>Total assets</b> CV=(A01+A05)	97,342,143	74,973,544
19	<b>Deferred outflows of resources</b>	158,229	
	<b>Liabilities</b>		
07	Long-term debt, current portion	2,534,231	2,346,117
08	Other current liabilities CV=(A09-A07)	18,762,195	17,642,542
09	Total current liabilities	21,296,426	19,988,659
10	Long-term debt	50,710,813	29,640,562
11	Other noncurrent liabilities CV=(A12-A10)	515,643	518,071
12	Total noncurrent liabilities	51,226,456	30,158,633
13	<b>Total liabilities</b> CV=(A09+A12)	72,522,882	50,147,292
20	<b>Deferred inflows of resources</b>	0	
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	11,394,488	12,705,715
15	Restricted-expendable	5,482,309	4,485,013
16	Restricted-nonexpendable	7,527,637	7,724,881
17	Unrestricted CV=[A18-(A14+A15+A16)]	573,056	-89,357
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	24,977,490	24,826,252

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, 2015 - August 31, 2016

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	2,161,935	<b>2,161,935</b>
22	Infrastructure	0	<b>0</b>
23	Buildings	55,624,760	<b>42,798,078</b>
32	Equipment, including art and library collections	8,258,680	<b>8,593,575</b>
27	Construction in progress	1,013,249	<b>11,826,858</b>
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		67,058,624	<b>65,380,446</b>
28	Accumulated depreciation	23,171,225	<b>20,859,275</b>
33	Intangible assets, net of accumulated amortization	0	<b>0</b>
34	Other capital assets	0	<b>0</b>

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

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

Fiscal Year: September 1, 2015 - August 31, 2016

**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 <b>AND all of its child institutions</b>	56,826,496	<b>55,491,661</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	56,697,578	<b>55,609,917</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	128,918	<b>-118,256</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	24,826,252	<b>24,946,635</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	22,320	<b>-2,127</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	24,977,490	<b>24,826,252</b>

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, 2015 - August 31, 2016

**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)	6,340,653	6,016,190
02	Other federal grants (Do NOT include FDSL amounts)	397,640	119,306
03	Grants by state government	1,559,410	1,340,372
04	Grants by local government	0	0
05	Institutional grants from restricted resources	310,241	490,956
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	3,870,620	3,543,974
07	Total revenue that funds scholarships and fellowships	12,478,564	11,510,798
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	7,198,713	6,553,735
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,328,812	1,028,675
10	Total discounts and allowances CV=(E08+E09)	8,527,525	7,582,410
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.	3,951,039	3,928,388

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, 2015 - August 31, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	18,173,626	19,070,091
	Grants and contracts - operating		
02	Federal operating grants and contracts	818,129	619,004
03	State operating grants and contracts	1,768,996	1,898,752
04	Local government/private operating grants and contracts	61,995	460,952
	04a Local government operating grants and contracts	0	11,423
	04b Private operating grants and contracts	61,995	449,529
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	3,354,675	2,993,242
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)]	219,691	254,206
09	Total operating revenues	24,397,112	25,296,247

**Part B - Revenues by Source (2)**

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	19,683,471	18,856,435
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	6,631,335	6,247,115
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	660,488	722,173
17	Investment income	308,776	-277,748
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	113,227	176,418
19	Total nonoperating revenues	27,397,297	25,724,393
27	Total operating and nonoperating revenues CV=[B19+B09]	51,794,409	51,020,640
28	<b>12-month Student FTE from E12</b>	3,075	3,206
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,844	15,914

**Part B - Revenues by Source (3)**

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,850,574	2,393,921
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	36,852	21,740
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,144,661	2,055,360
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,032,087	4,471,021
25	Total all revenues and other additions	56,826,496	55,491,661

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, 2015 - August 31, 2016

**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	23,742,983	<b>25,530,501</b>	14,154,425	<b>15,194,351</b>
02	Research	447,324	<b>308,016</b>	275,870	<b>160,188</b>
03	Public service	1,186,068	<b>1,083,322</b>	587,926	<b>555,801</b>
05	Academic support	9,417,879	<b>8,013,612</b>	3,243,617	<b>3,035,529</b>
06	Student services	7,748,483	<b>7,275,164</b>	3,719,288	<b>3,488,972</b>
07	Institutional support	6,186,051	<b>5,718,020</b>	2,927,046	<b>2,516,012</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	3,951,039	<b>3,928,388</b>		
11	Auxiliary enterprises	3,061,875	<b>2,746,240</b>	424,989	<b>380,207</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	955,876	<b>1,006,654</b>	0	<b>0</b>
19	<b>Total expenses and deductions</b>	56,697,578	<b>55,609,917</b>	25,333,161	<b>26,001,158</b>

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	25,333,161	26,001,158
19-3	Benefits	7,001,011	7,091,751
19-4	Operation and Maintenance of Plant (as a natural expense)	2,573,955	2,490,538
19-5	Depreciation	3,086,707	2,518,810
19-6	Interest	1,789,653	1,129,527
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	16,913,091	
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	56,697,578	55,609,917
20-1	12-month Student FTE (from E12 survey)	3,075	3,206
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,438	17,346

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

**Part H - Details of Endowment Assets**

Fiscal Year: September 1, 2015 - August 31, 2016

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	15,801,957	17,518,990
02	Value of endowment assets at the end of the fiscal year	15,513,212	15,801,957

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, 2015 - August 31, 2016**

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	25,372,339	25,372,339			
02 Sales and services	4,903,178	219,691	4,683,487	0	
03 Federal grants/contracts (excludes Pell Grants)	1,108,811	1,108,811			
Revenue from the state government:					
04 State appropriations, current & capital	22,534,045	22,534,045			
05 State grants and contracts	1,768,996	1,768,996			
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	759,334				
10 Interest earnings	36,196				
11 Dividend earnings	0				
12 Realized capital gains	399,770				

**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, 2015 - August 31, 2016**

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	7,295,377	7,139,474	155,903		
03 Payment to state retirement funds (maybe included in line 02 above)	1,056,126	961,968	94,158		
04 Current expenditures <b>including</b> salaries	45,858,178	43,015,447	2,842,731		
<b>Capital outlays</b>					
05 Construction	2,013,073	952,444	1,060,629		
06 Equipment purchases	516,282	509,837	6,445		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	1,789,653				

**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, 2015 - August 31, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	31,986,679
02 Long-term debt issued during fiscal year	27,599,665
03 Long-term debt retired during fiscal year	6,341,301
04 Long-term debt outstanding at end of fiscal year	53,245,043
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, 2015 - August 31, 2016

<b>Assets</b>	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	883,104
08 Total cash and security assets held at end of fiscal year in bond funds	20,784,074
09 Total cash and security assets held at end of fiscal year in all other funds	6,213,023

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

### Prepared by

**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: Valerie Walden
Email: waldenv@uhv.edu

How long did it take to prepare this survey component?	30hours	minutes
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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.

**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 2016.

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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$18,173,626	34%	\$5,910
State appropriations	\$19,683,471	37%	\$6,401
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$9,218,460	17%	\$2,998
Private gifts, grants, and contracts	\$722,483	1%	\$235
Investment income	\$308,776	1%	\$100
Other core revenues	\$5,365,005	10%	\$1,745
<b>Total core revenues</b>	<b>\$53,471,821</b>	<b>100%</b>	<b>\$17,389</b>
<b>Total revenues</b>	<b>\$56,826,496</b>		<b>\$18,480</b>

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	\$23,742,983	44%	\$7,721
Research	\$447,324	1%	\$145
Public service	\$1,186,068	2%	\$386
Academic support	\$9,417,879	18%	\$3,063
Institutional support	\$6,186,051	12%	\$2,012
Student services	\$7,748,483	14%	\$2,520
Other core expenses	\$4,906,915	9%	\$1,596
<b>Total core expenses</b>	<b>\$53,635,703</b>	<b>100%</b>	<b>\$17,443</b>
<b>Total expenses</b>	<b>\$56,697,578</b>		<b>\$18,438</b>

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
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FTE enrollment	3,075
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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 contact hours). All doctor's degree students are reported as graduate students.

**Finance**

**University of Houston-Victoria (225502)**

Source	Description	Severity	Resolved	Options
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 59,653 and 178,959 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	FY16 federal grants from the Health Resources Administration, U.S. Department of Education, and U.S. Army Research Office not present in the prior fiscal year.			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 564,764 and 1,694,290 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	One time cost of \$516K of interest expense in current year due to defeasement of 2008 bonds with 2016 bonds.			