

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.

There are a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, a crosswalk has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

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

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, 2017 - August 31, 2018

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	30,408,573	25,553,994
31	Depreciable capital assets, net of depreciation	37,763,448	40,113,933
04	Other noncurrent assets CV=[A05-A31]	115,171,447	103,285,105
05	Total noncurrent assets	152,934,895	143,399,038
06	Total assets CV=(A01+A05)	183,343,468	168,953,032
19	Deferred outflows of resources	27,798	53,881
	Liabilities		
07	Long-term debt, current portion	5,166,182	4,784,726
08	Other current liabilities CV=(A09-A07)	25,402,502	19,685,872
09	Total current liabilities	30,568,684	24,470,598
10	Long-term debt	115,213,009	114,190,038
11	Other noncurrent liabilities CV=(A12-A10)	514,760	518,145
12	Total noncurrent liabilities	115,727,769	114,708,183
13	Total liabilities CV=(A09+A12)	146,296,453	139,178,781
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	17,286,428	12,007,948
15	Restricted-expendable	5,727,126	5,156,143
16	Restricted-nonexpendable	8,508,265	8,045,455
17	Unrestricted CV=[A18-(A14+A15+A16)]	5,552,994	4,618,586
18	Net position CV=[(A06+A19)-(A13+A20)]	37,074,813	29,828,132

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, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	10,344,879	9,522,030
22	Infrastructure	0	0
23	Buildings	57,365,190	57,365,190
32	Equipment, including art and library collections	9,494,316	9,059,262
27	Construction in progress	27,529,160	7,323,491
Total for Plant, Property and Equipment CV = (A21+ .. A27)		104,733,545	83,269,973
28	Accumulated depreciation	28,850,213	26,064,674
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, 2017 - August 31, 2018

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	68,762,507	64,497,552
02	Total expenses and deductions for this institution AND all of its child institutions	61,515,826	59,054,131
03	Change in net position during year CV=(D01-D02)	7,246,681	5,443,421
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	29,828,132	24,977,490
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-592,779
06	Net position end of year for this institution AND all of its child institutions (from A18)	37,074,813	29,828,132

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.
 Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2017 - August 31, 2018

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)	10,708,763	3,748,561
02	Other federal grants (Do NOT include FDSL amounts)	1,291,141	786,370
03	Grants by state government	1,941,836	1,669,768
04	Grants by local government	0	0
05	Institutional grants from restricted resources	714,883	500,397
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,378,547	4,189,824
07	Total revenue that funds scholarships and fellowships	19,035,170	10,894,920
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	8,869,110	5,108,918
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,006,208	847,136
10	Total discounts and allowances CV=(E08+E09)	9,875,318	5,956,054
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.	9,159,852	4,938,866

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, 2017 - August 31, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	19,466,431	21,482,947
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,523,930	1,579,689
03	State operating grants and contracts	2,214,352	2,013,787
04	Local government/private operating grants and contracts	35,088	96,724
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	35,088	96,724
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,157,604	3,431,488
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)]	216,234	230,875
09	Total operating revenues	25,613,639	28,835,510

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	17,953,885	19,777,868
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	11,071,956	3,984,203
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,135,964	990,825
17	Investment income	894,995	1,234,697
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,041,576	115,009
19	Total nonoperating revenues	32,098,376	26,102,602
27	Total operating and nonoperating revenues CV=[B19+B09]	57,712,015	54,938,112
28	12-month Student FTE from E12	3,157	3,081
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,281	17,831

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2017 - August 31, 2018

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	820,000	0
22	Additions to permanent endowments	50,607	80,679
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,904,024	5,202,900
24	Total other revenues and additions CV=[B25-(B9+B19)]	11,050,492	9,559,440
25	Total all revenues and other additions	68,762,507	64,497,552

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, 2017 - August 31, 2018

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	22,223,734	23,139,444	13,819,478	14,673,630
02	Research	523,846	566,394	288,036	302,309
03	Public service	848,589	967,115	437,644	482,733
05	Academic support	10,714,402	10,666,273	4,146,318	3,880,356
06	Student services	8,377,340	7,802,102	4,043,550	3,793,157
07	Institutional support	6,828,338	7,075,527	2,988,313	2,967,446
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	9,159,852	4,938,866		
11	Auxiliary enterprises	1,967,175	3,309,646	518,389	514,763
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	872,550	588,764	0	0
19	Total expenses and deductions	61,515,826	59,054,131	26,241,728	26,614,394

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	26,241,728	26,614,394
19-3	Benefits	7,580,162	7,604,890
19-4	Operation and Maintenance of Plant (as a natural expense)	2,405,828	2,169,682
19-5	Depreciation	3,327,688	3,202,411
19-6	Interest	740,399	1,189,215
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	21,220,021	18,273,539
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	61,515,826	59,054,131
20-1	12-month Student FTE (from E12 survey)	3,157	3,081
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,486	19,167

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, 2017 - August 31, 2018

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	16,541,679	15,513,212
02	Value of endowment assets at the end of the fiscal year	17,175,322	16,541,679

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

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Part J - Revenue Data for the Census Bureau**Fiscal Year: September 1, 2017 - August 31, 2018**

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	28,335,541	28,335,541			
02 Sales and services	3,380,045	216,233	3,163,812	0	
03 Federal grants/contracts (excludes Pell Grants)	1,887,123	1,887,123			
Revenue from the state government:					
04 State appropriations, current & capital	22,229,746	22,229,746			
05 State grants and contracts	2,214,352	2,214,352			
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	2,041,659				
10 Interest earnings	102,133				
11 Dividend earnings	0				
12 Realized capital gains	542,855				

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, 2017 - August 31, 2018**

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	7,922,816	7,755,949	166,867		
03 Payment to state retirement funds (may be included in line 02 above)	1,172,388	1,144,187	28,201		
04 Current expenditures including salaries	46,242,949	44,431,863	1,811,086		
Capital outlays					
05 Construction	20,332,668	11,225,902	9,106,766		
06 Equipment purchases	855,495	855,495	0		
07 Land purchases	2,850	2,850	0		
08 Interest on debt outstanding, all funds and activities	740,399				

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, 2017 - August 31, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	118,974,764
02 Long-term debt issued during fiscal year	13,606,994
03 Long-term debt retired during fiscal year	12,202,566
04 Long-term debt outstanding at end of fiscal year	120,379,192
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, 2017 - August 31, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	0
08 Total cash and security assets held at end of fiscal year in bond funds	62,505,865
09 Total cash and security assets held at end of fiscal year in all other funds	11,132,878

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 2018.

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	\$19,466,431	29%	\$6,166
State appropriations	\$17,953,885	27%	\$5,687
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$14,810,238	22%	\$4,691
Private gifts, grants, and contracts	\$1,171,052	2%	\$371
Investment income	\$894,995	1%	\$283
Other core revenues	\$12,308,302	18%	\$3,899
Total core revenues	\$66,604,903	100%	\$21,098
Total revenues	\$68,762,507		\$21,781

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	\$22,223,734	37%	\$7,040
Research	\$523,846	1%	\$166
Public service	\$848,589	1%	\$269
Academic support	\$10,714,402	18%	\$3,394
Institutional support	\$6,828,338	11%	\$2,163
Student services	\$8,377,340	14%	\$2,654
Other core expenses	\$10,032,402	17%	\$3,178
Total core expenses	\$59,548,651	100%	\$18,862
Total expenses	\$61,515,826		\$19,486

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	3,157
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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
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 1,874,281 and 5,622,841 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Delayed financial aid disbursements/corresponding federal revenue because of Hurricane Harvey. \$3.3M of Pell grants were awarded in early FY18 that would have normally been awarded at the end of FY17, causing a \$6.6M fluctuation.			
Screen Entry	The amount reported is outside the expected range of between 393,185 and 1,179,555 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	\$283K more student aid awarded in FY8 than in FY17 from Scholarships for Disadvantaged Students grant received from the US Department of Health and Human Services Health Resources and Services Administration. \$144K more student aid awarded in FY18 than in FY17 from Preparation for Autism Spectrum Disorder (PASD) grant received from the US Department of Education.			
Screen Entry	The amount reported is outside the expected range of between 5,447,460 and 16,342,380 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	The majority of the fluctuation is due to delayed financial aid disbursements/corresponding federal revenue because of Hurricane Harvey. \$3.3M of Pell grants were awarded in early FY18 that would have normally been awarded at the end of FY17, causing a \$6.6M fluctuation.			
Screen Entry	The amount reported is outside the expected range of between 2,554,459 and 7,663,377 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Delayed financial aid disbursements due to Hurricane Harvey. \$2.3M of scholarships discounted in FY18 that should have been FY17, resulting in a \$4.6M fluctuation.			