

Institution: University of Houston-Downtown (225432)
User ID: P2254328

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.

The University of Houston-Downtown is part of a higher education system which reports the pension expense, liability, and deferral on a system-wide level. The General Purpose Financial Statements are audited as part of the State-wide Single Audit process.

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	71,668,332	89,739,546
31	Depreciable capital assets, net of depreciation	95,556,095	92,752,475
04	Other noncurrent assets CV=[A05-A31]	161,946,795	152,170,428
05	Total noncurrent assets	257,502,890	244,922,903
06	Total assets CV=(A01+A05)	329,171,222	334,662,449
19	Deferred outflows of resources	0	0
	Liabilities		
07	Long-term debt, current portion	7,246,131	7,020,871
08	Other current liabilities CV=(A09-A07)	49,010,425	47,556,190
09	Total current liabilities	56,256,556	54,577,061
10	Long-term debt	115,959,082	123,205,212
11	Other noncurrent liabilities CV=(A12-A10)	1,605,486	1,562,284
12	Total noncurrent liabilities	117,564,568	124,767,496
13	Total liabilities CV=(A09+A12)	173,821,124	179,344,557
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	87,202,631	72,972,167
15	Restricted-expendable	15,340,528	15,666,256
16	Restricted-nonexpendable	22,316,020	20,651,964
17	Unrestricted CV=[A18-(A14+A15+A16)]	30,490,919	46,027,505
18	Net position CV=[(A06+A19)-(A13+A20)]	155,350,098	155,317,892

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	23,722,567	23,428,587
22	Infrastructure	1,219,132	1,219,132
23	Buildings	188,059,313	182,117,213
32	Equipment, including art and library collections	36,432,213	31,352,329
27	Construction in progress	38,243,558	8,638,318
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	287,676,783	246,755,579
28	Accumulated depreciation	131,042,724	122,875,047
33	Intangible assets, net of accumulated amortization	71,750	92,750
34	Other capital assets	1,775,103	1,775,103

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	176,963,038	203,085,331
02	Total expenses and deductions for this institution AND all of its child institutions	176,930,832	181,789,319
03	Change in net position during year CV=(D01-D02)	32,206	21,296,012
04	Net position beginning of year for this institution AND all of its child institutions	155,317,892	137,591,511
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	-3,569,631
06	Net position end of year for this institution AND all of its child institutions (from A18)	155,350,098	155,317,892

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)	27,314,778	24,274,948
02	Other federal grants (Do NOT include FDSL amounts)	584,910	441,217
03	Grants by state government	6,454,465	6,900,992
04	Grants by local government	20,946	2,450
05	Institutional grants from restricted resources	1,934,981	1,539,651
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,531,435	11,720,837
07	Total revenue that funds scholarships and fellowships	47,841,515	44,880,095
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	24,025,086	14,582,699
09	Discounts and allowances applied to sales and services of auxiliary enterprises	764,827	547,491
10	Total discounts and allowances CV=(E08+E09)	24,789,913	15,130,190
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.	23,051,602	29,749,905

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	71,730,729	78,910,227
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,956,267	3,833,085
03	State operating grants and contracts	6,690,972	7,161,707
04	Local government/private operating grants and contracts	236,595	89,535
	04a Local government operating grants and contracts	20,946	2,450
	04b Private operating grants and contracts	215,649	87,085
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,279,244	2,962,614
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	3,085,747	3,170,620
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	2,453	0
09	Total operating revenues	86,982,007	96,127,788

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	31,179,932	30,436,665
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	28,321,322	25,277,558
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,728,225	9,992,304
17	Investment income	1,989,855	1,452,548
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,575,441	14,971,251
19	Total nonoperating revenues	64,794,775	82,130,326
27	Total operating and nonoperating revenues CV=[B19+B09]	151,776,782	178,258,114
28	12-month Student FTE from E12	10,435	10,617
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	14,545	16,790

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	11,752,877	11,752,877
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	1,087,468	2,148,124
23	Other revenues and additions CV=[B24-(B20+...+B22)]	12,345,911	10,926,216
24	Total other revenues and additions CV=[B25-(B9+B19)]	25,186,256	24,827,217
25	Total all revenues and other additions	176,963,038	203,085,331

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	57,639,179	54,058,723	38,999,153	37,056,635
02	Research	2,312,398	3,245,946	822,782	1,205,546
03	Public service	4,673,333	4,609,159	1,917,208	1,854,789
05	Academic support	32,532,592	29,787,548	16,578,186	15,466,700
06	Student services	9,964,265	7,911,778	4,410,000	3,892,948
07	Institutional support	24,082,851	23,078,841	11,186,184	11,634,713
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	23,051,602	29,749,905		
11	Auxiliary enterprises	14,464,343	12,777,054	3,519,537	3,479,623
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	8,210,269	16,570,365	93,965	99,051
19	Total expenses and deductions	176,930,832	181,789,319	77,527,015	74,690,005

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)	77,527,015	74,690,005
19-3	Benefits	20,205,633	19,456,565
19-4	Operation and Maintenance of Plant (as a natural expense)	12,522,018	7,857,162
19-5	Depreciation	8,121,182	9,113,324
19-6	Interest	4,266,694	2,883,047
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	54,288,290	67,789,216
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	176,930,832	181,789,319
20-1	12-month Student FTE (from E12 survey)	10,435	10,617
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	16,956	17,122

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	42,499,731	37,527,953
02	Value of endowment assets at the end of the fiscal year	44,563,276	42,499,731

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, 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	95,755,815	95,755,815			
02 Sales and services	6,129,818	3,085,747	3,044,071	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,956,267	2,956,267	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	42,932,809	42,932,809	0	0	0
05 State grants and contracts	6,690,972	6,690,972	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	20,946	20,946	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,943,874				
10 Interest earnings	1,989,855				
11 Dividend earnings	0				
12 Realized capital gains	0				

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	21,175,962	20,270,368	905,594	0	0
03 Payment to state retirement funds (may be included in line 02 above)	3,392,441	3,182,097	210,344	0	0
04 Current expenditures including salaries	129,829,843	121,401,514	8,428,329	0	0
Capital outlays					
05 Construction	29,916,486	29,916,486	0	0	0
06 Equipment purchases	5,138,955	5,113,339	25,616	0	0
07 Land purchases	293,980	293,980	0	0	0
08 Interest on debt outstanding, all funds and activities	4,266,694				

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	130,226,083
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	7,020,871
04 Long-term debt outstanding at end of fiscal year	123,205,212
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	58,380,176
09 Total cash and security assets held at end of fiscal year in all other funds	9,393,414

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: Lila Murray		
Email: murrayd@uhd.edu		

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

3.00	Number of Staff (including yourself)
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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	\$71,730,729	41%	\$6,874
State appropriations	\$31,179,932	18%	\$2,988
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$37,989,507	22%	\$3,641
Private gifts, grants, and contracts	\$1,943,874	1%	\$186
Investment income	\$1,989,855	1%	\$191
Other core revenues	\$29,849,897	17%	\$2,861
Total core revenues	\$174,683,794	100%	\$16,740
Total revenues	\$176,963,038		\$16,959

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	\$57,639,179	35%	\$5,524
Research	\$2,312,398	1%	\$222
Public service	\$4,673,333	3%	\$448
Academic support	\$32,532,592	20%	\$3,118
Institutional support	\$24,082,851	15%	\$2,308
Student services	\$9,964,265	6%	\$955
Other core expenses	\$31,261,871	19%	\$2,996
Total core expenses	\$162,466,489	100%	\$15,569
Total expenses	\$176,930,832		\$16,956

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	10,435
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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-Downtown (225432)

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 7,291,350 and 21,874,048 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	To determine the FY17 Discounts and Allowances amount, Direct Loans were inadvertently left out of the calculation resulting in an understatement for FY17.			