

UNIVERSITY OF HOUSTON  
VICTORIA

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2015

Institution: University of Houston-Victoria (225502)

User ID: P2255021

## 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 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

#### 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, 2015.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2014

And ending: month/year (MMYYYY)

Month: 8

Year: 2015

#### 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

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

 Yes - (report additional (unfunded) pension information)

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

**Part A - Statement of Financial Position**

Fiscal Year: September 1, 2014 - August 31, 2015

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
	<u>Current Assets</u>		
01	Total current assets	18,623,514	20,182,547
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	30,286,507	32,111,483
04	Other noncurrent assets	26,063,523	25,013,811
	CV=[A05-A31]		
05	Total noncurrent assets	56,350,030	57,125,294
06	Total assets	74,973,544	77,307,841
	CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	2,346,117	2,229,353
08	Other current liabilities	17,642,542	17,715,305
	CV=(A09-A07)		
09	Total current liabilities	19,988,659	19,944,658
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	29,640,562	31,956,508
11	Other noncurrent liabilities	518,071	460,040
	CV=(A12-A10)		
12	Total noncurrent liabilities	30,158,633	32,416,548
13	Total liabilities	50,147,292	52,361,206
	CV=(A09+A12)		
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	12,705,715	9,941,397
15	Restricted-expendable	4,485,013	4,043,807
16	Restricted-nonexpendable	7,724,881	8,583,516
17	Unrestricted	-89,357	2,377,915
	CV=[A18-(A14+A15+A16)]		
18	Total net assets	24,826,252	24,946,635
	CV=(A06-A13)		

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

**Part A - Statement of Financial Position (Page 2)**

Fiscal Year: September 1, 2014 - August 31, 2015

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	42,798,078	<b>42,563,612</b>
32	Equipment, including art and library collections	8,593,575	<b>8,291,360</b>
27	Construction in progress	11,826,858	<b>4,954,575</b>
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		65,380,446	<b>57,971,482</b>
28	Accumulated depreciation	20,859,275	<b>18,498,844</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.

**Part E - Scholarships and Fellowships**

Fiscal Year: September 1, 2014 - August 31, 2015

**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)	6,016,190	5,733,675
02	Other federal grants (Do NOT include FDSL amounts)	119,306	93,285
03	Grants by state government	1,340,372	1,327,000
04	Grants by local government	0	0
05	Institutional grants from restricted resources	490,956	450,650
06	Institutional grants from unrestricted resources <b>CV=[E07-(E01+...+E05)]</b>	3,543,974	3,299,950
07	Total gross scholarships and fellowships	11,510,798	10,904,560
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	6,553,735	5,953,049
09	Discounts and allowances applied to sales and services of auxiliary enterprises	1,028,675	929,477
10	Total discounts and allowances <b>CV=(E08+E09)</b>	7,582,410	6,882,526
11	Net scholarships and fellowships expenses after deducting discounts and allowances <b>CV= (E07-E10) This amount will be carried forward to C10 of the expense section.</b>	3,928,388	4,022,034

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

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	19,070,091	18,136,948
	Grants and contracts - operating		
02	Federal operating grants and contracts	619,004	194,064
03	State operating grants and contracts	1,898,752	1,546,785
04	Local government/private operating grants and contracts	460,952	537,523
	04a Local government operating grants and contracts	11,423	27,848
	04b Private operating grants and contracts	449,529	509,675
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,993,242	2,831,805
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)]	254,206	339,975
09	Total operating revenues	25,296,247	23,587,100

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	18,856,435	18,962,141
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>	6,247,115	5,958,344
14	State nonoperating grants	0	55,744
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	722,173	1,015,110
17	Investment income	-277,748	1,539,571
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	176,418	273,764
19	Total nonoperating revenues	25,724,393	27,804,674
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	51,020,640	51,391,774
28	<b>12-month Student FTE from E12</b>	3,206	3,196
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	15,914	16,080

**Part B - Revenues by Source**

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	2,393,921	2,393,921
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	21,740	22,441
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,055,360	3,876,228
24	Total other revenues and additions	4,471,021	6,292,590
25	Total all revenues and other additions CV=[B09+B19+B24]	55,491,661	57,684,364

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

**Part C - Expenses by Functional and Natural Classification**

Fiscal Year: September 1, 2014 - August 31, 2015

**Report Total Operating AND Nonoperating Expenses in this section**

		Expense Natural Classifications							
Line No.	Expense Functional Classifications	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	25,530,501	15,194,351	3,828,387	1,493,902	1,471,922	659,656	2,882,283	25,265,282
02	Research	308,016	160,188	48,506	15,749	15,518	6,963	61,092	244,100
03	Public service	1,083,322	555,801	197,040	54,646	53,842	24,127	197,866	1,067,011
05	Academic support	8,013,612	3,035,529	798,467	298,452	294,061	131,835	3,455,268	7,689,535
06	Student services	7,275,164	3,488,972	1,120,844	343,034	337,987	151,535	1,832,792	6,459,806
07	Institutional support	5,718,020	2,516,012	715,158	247,373	243,734	109,229	1,886,514	5,916,774
08	Operation and maintenance of plant (see instructions)	0	670,098	243,762	-2,490,538	64,914	29,158	1,482,606	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	3,928,388						3,928,388	4,022,034
11	Auxiliary enterprises	2,746,240	380,207	139,587	37,382	36,832	17,024	2,135,208	3,243,650
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	1,006,654	0	0	0	0	0	1,006,654	3,510,161
19	<b>Total expenses and deductions</b>	55,609,917	26,001,158	7,091,751	0	2,518,810	1,129,527	18,868,671	57,418,353
	Prior year amount	57,418,353	25,035,980	6,557,094		2,480,577	1,985,903	21,358,799	
20	<b>12-month Student FTE from E12</b>	3,206							3,196
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	17,346							17,966

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, 2014 - August 31, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	55,491,661	57,684,364
02	Total expenses and deductions (from C19)	55,609,917	57,418,353
03	Change in net position during year <b>CV</b> =(D01-D02)	-118,256	266,011
04	Net position beginning of year	24,946,635	24,680,624
05	Adjustments to beginning net position and other gains or losses <b>CV</b> =[D06-(D03+D04)]	-2,127	0
06	Net position end of year (from A18)	24,826,252	24,946,635

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, 2014 - August 31, 2015

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	17,518,990	15,957,278
02	Value of endowment assets at the end of the fiscal year	15,801,957	17,518,990

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

**Part J - Revenue Data for Bureau of Census****Fiscal Year: September 1, 2014 - August 31, 2015**

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	25,623,826	25,623,826			
02 Sales and services	4,276,123	254,206	4,021,917	0	0
03 Federal grants/contracts (excludes Pell Grants)	849,929	849,929	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	21,250,356	21,250,356	0	0	0
05 State grants and contracts	1,898,752	1,898,752	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	11,423	11,423	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	1,193,442				
10 Interest earnings	253,221				
11 Dividend earnings	0				
12 Realized capital gains	1,051,947				

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

--

**Part K - Expenditure Data for Bureau of Census****Fiscal Year: September 1, 2014 - August 31, 2015**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experimnt services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	26,001,158	25,620,951	380,207	0	
02 Employee benefits, total	7,091,751	6,952,164	139,587	0	
03 Payment to state retirement funds (maybe included in line 02 above)	1,024,946	921,090	103,856		
04 Current expenditures other than salaries	16,453,262	14,317,535	2,135,727		
Capital outlay:					
05 Construction	7,106,750	6,777,001	329,749		
06 Equipment purchases	462,795	462,795	0		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds and activities	1,128,703				
09 Scholarships/fellowships	11,510,798	11,510,798			

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

**Part L - Debt and Assets, page 1**

**Fiscal Year: September 1, 2014 - August 31, 2015**

<b>Debt</b>	
<b>Category</b>	<b>Amount</b>
01 Long-term debt outstanding at beginning of fiscal year	34,185,861
02 Long-term debt issued during fiscal year	690,705
03 Long-term debt retired during fiscal year	2,889,887
04 Long-term debt outstanding at end of fiscal year	31,986,679
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, page 2**

Fiscal Year: September 1, 2014 - August 31, 2015

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,122
08 Total cash and security assets held at end of fiscal year in bond funds	258,891
09 Total cash and security assets held at end of fiscal year in all other funds	6,014,245

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

**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	\$19,070,091	36%	\$5,948
State appropriations	\$18,856,435	36%	\$5,882
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$8,776,294	17%	\$2,737
Private gifts, grants, and contracts	\$1,171,702	2%	\$365
Investment income	-\$277,748	-1%	-\$87
Other core revenues	\$4,901,645	9%	\$1,529
<b>Total core revenues</b>	<b>\$52,498,419</b>	<b>100%</b>	<b>\$16,375</b>
<b>Total revenues</b>	<b>\$55,491,661</b>		<b>\$17,309</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	\$25,530,501	48%	\$7,963
Research	\$308,016	1%	\$96
Public service	\$1,083,322	2%	\$338
Academic support	\$8,013,612	15%	\$2,500
Institutional support	\$5,718,020	11%	\$1,784
Student services	\$7,275,164	14%	\$2,269
Other core expenses	\$4,935,042	9%	\$1,539
<b>Total core expenses</b>	<b>\$52,863,677</b>	<b>100%</b>	<b>\$16,489</b>
<b>Total expenses</b>	<b>\$55,609,917</b>		<b>\$17,346</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
------------------

FTE enrollment	3,206
----------------	-------

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: Financial Position</b>				
Screen Entry	The value of this field is expected to be greater than zero. Please correct your data or explain. (Error #5148)	Explanation	Yes	
Reason:	Expected funding for fixed asset additions not drawn down at fiscal year-end.			
<b>Screen: Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	
Related Screens:	Net Position			