

UNIVERSITY OF HOUSTON  
VICTORIA

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2017

## Finance 2017-18

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 no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

##### 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:

- |                                  |   |
|----------------------------------|---|
| <input checked="" type="radio"/> | GASB (Governmental Accounting Standards Board), using standards of GASB 34 & 35 |
| <input type="radio"/>            | 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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2017"/>

**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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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**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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input checked="" type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

**5. Endowment Assets**

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

<input type="radio"/> No
<input checked="" type="radio"/> 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?

<input checked="" type="radio"/> No
<input type="radio"/> <input checked="" type="radio"/> 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, 2016 - August 31, 2017

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 <u>current assets</u>	25,553,994	20,190,733
31	Depreciable <u>capital assets</u> , net of depreciation	40,113,933	40,466,345
04	Other noncurrent assets CV=[A05-A31]	103,285,105	36,685,065
05	Total <u>noncurrent assets</u>	143,399,038	77,151,410
06	<b>Total assets</b> CV=(A01+A05)	168,953,032	97,342,143
19	<u>Deferred outflows of resources</u>	53,881	158,229
<b>Liabilities</b>			
07	<u>Long-term debt, current portion</u>	4,784,726	2,534,231
08	Other current liabilities CV=(A09-A07)	19,685,872	18,762,195
09	Total <u>current liabilities</u>	24,470,598	21,296,426
10	<u>Long-term debt</u>	114,190,038	50,710,813
11	Other noncurrent liabilities CV=(A12-A10)	518,145	515,643
12	Total <u>noncurrent liabilities</u>	114,708,183	51,226,456
13	<b>Total liabilities</b> CV=(A09+A12)	139,178,781	72,522,882
20	<u>Deferred inflows of resources</u>	0	0
<b>Net Position</b>			
14	<u>Invested in capital assets, net of related debt</u>	12,007,948	11,394,488
15	<u>Restricted-expendable</u>	5,156,143	5,482,309
16	<u>Restricted-nonexpendable</u>	8,045,455	7,527,637
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	4,618,586	573,056
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	29,828,132	24,977,490

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

**Part A - Statement of Net Position Page 2**

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	9,522,030	2,161,935
22	Infrastructure	0	0
23	Buildings	57,365,190	55,624,760
32	Equipment, including art and library collections	9,059,262	8,258,680
27	Construction in progress	7,323,491	1,013,249
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		83,269,973	67,058,624
28	Accumulated depreciation	26,064,674	23,171,225
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, 2016 - August 31, 2017

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>	64,497,552	56,826,496
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	59,054,131	56,697,578
03	Change in net position during year CV=(D01-D02)	5,443,421	128,918
04	<u>Net position</u> beginning of year for this institution <b>AND all of its child institutions</b>	24,977,490	24,826,252
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-592,779	22,320
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	29,828,132	24,977,490

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, 2016 - August 31, 2017

**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)	3,748,561	6,340,653
02	Other federal grants (Do NOT include FDSL amounts)	786,370	397,640
03	Grants by state government	1,669,768	1,559,410
04	Grants by local government	0	0
05	Institutional grants from restricted resources	500,397	310,241
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,189,824	3,870,620
07	Total revenue that funds scholarships and fellowships	10,894,920	12,478,564
<b>Discounts and Allowances</b>			
08	Discounts and allowances applied to tuition and fees	5,108,918	7,198,713
09	Discounts and allowances applied to sales and services of auxiliary enterprises	847,136	1,328,812
10	Total discounts and allowances CV=(E08+E09)	5,956,054	8,527,525
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.	4,938,866	3,951,039

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, 2016 - August 31, 2017

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition and fees</u> , after deducting discounts & allowances	21,482,947	18,173,626
	Grants and contracts - operating		
02	Federal operating grants and contracts	1,579,689	818,129
03	State operating grants and contracts	2,013,787	1,768,996
04	Local government/private operating grants and contracts	96,724	61,995
	04a Local government operating grants and contracts	0	0
	04b Private operating grants and contracts	96,724	61,995
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	3,431,488	3,354,675
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	230,875	219,691
09	Total operating revenues	28,835,510	24,397,112

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

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	19,777,868	19,683,471
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	3,984,203	6,631,335
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	990,825	660,488
17	<u>Investment income</u>	1,234,697	308,776
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	115,009	113,227
19	Total nonoperating revenues	26,102,602	27,397,297
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	54,938,112	51,794,409
28	<b>12-month Student FTE from E12</b>	3,081	3,075
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	17,831	16,844

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

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	4,275,861	2,850,574
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	80,679	36,852
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,202,900	2,144,661
24	Total other revenues and additions CV=[B25-(B9+B19)]	9,559,440	5,032,087
25	Total all revenues and other additions	64,497,552	56,826,496

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, 2016 - August 31, 2017

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	23,139,444	23,742,983	14,673,630	14,154,425
02	Research	566,394	447,324	302,309	275,870
03	Public service	967,115	1,186,068	482,733	587,926
05	Academic support	10,666,273	9,417,879	3,880,356	3,243,617
06	Student services	7,802,102	7,748,483	3,793,157	3,719,288
07	Institutional support	7,075,527	6,186,051	2,967,446	2,927,046
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	4,938,866	3,951,039		
11	Auxiliary enterprises	3,309,646	3,061,875	514,763	424,989
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	588,764	955,876	0	0
19	<b>Total expenses and deductions</b>	<b>59,054,131</b>	<b>56,697,578</b>	<b>26,614,394</b>	<b>25,333,161</b>

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

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	26,614,394	25,333,161
19-3	Benefits	7,604,890	7,001,011
19-4	Operation and Maintenance of Plant (as a natural expense)	2,169,682	2,573,955
19-5	Depreciation	3,202,411	3,086,707
19-6	Interest	1,189,215	1,789,653
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	18,273,539	16,913,091
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	59,054,131	56,697,578
20-1	12-month Student FTE (from E12 survey)	3,081	3,075
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,167	18,438

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, 2016 - August 31, 2017

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 <u>endowment assets</u> at the beginning of the fiscal year	15,513,212	15,801,957
02	Value of <u>endowment assets</u> at the end of the fiscal year	16,541,679	15,513,212

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, 2016 - August 31, 2017

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	26,591,865	26,591,865			
02 Sales and services	4,509,498	230,874	4,278,624	0	
03 Federal grants/contracts (excludes Pell Grants)	1,815,331	1,815,331			
Revenue from the state government:					
04 State appropriations, current & capital	24,053,729	24,053,729			
05 State grants and contracts	2,013,787	2,013,787			
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	1,168,229				
10 Interest earnings	46,010				
11 Dividend earnings	0				
12 Realized capital gains	353,108				

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, 2016 - August 31, 2017

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	7,968,147	7,783,772	184,375		
03 Payment to state retirement funds (maybe included in line 02 above)	1,171,887	1,141,306	30,581		
04 Current expenditures including salaries	47,962,988	44,810,828	3,152,160		
<b>Capital outlays</b>					
05 Construction	6,260,242	3,268,512	2,991,730		
06 Equipment purchases	1,160,791	1,144,522	16,269		
07 Land purchases	4,326,288	4,326,288	0		
08 Interest on debt outstanding, all funds and activities	1,189,215				

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, 2016 - August 31, 2017

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	53,245,043
02 Long-term debt issued during fiscal year	68,599,154
03 Long-term debt retired during fiscal year	2,869,433
04 Long-term debt outstanding at end of fiscal year	118,974,764
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, 2016 - August 31, 2017

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	73,976,015
09	Total cash and security assets held at end of fiscal year in all other funds	6,497,463

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:	<input type="text" value="June Nelson"/>				
Email:	<input type="text" value="nelsonj@uhv.edu"/>				

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

<input type="text" value="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	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2017.

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	\$21,482,947	35%	\$6,973
State appropriations	\$19,777,868	32%	\$6,419
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$7,577,679	12%	\$2,459
Private gifts, grants, and contracts	\$1,087,549	2%	\$353
Investment income	\$1,234,697	2%	\$401
Other core revenues	\$9,905,324	16%	\$3,215
<b>Total core revenues</b>	<b>\$61,066,064</b>	<b>100%</b>	<b>\$19,820</b>
<b>Total revenues</b>	<b>\$64,497,552</b>		<b>\$20,934</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	\$23,139,444	42%	\$7,510
Research	\$566,394	1%	\$184
Public service	\$967,115	2%	\$314
Academic support	\$10,666,273	19%	\$3,462
Institutional support	\$7,075,527	13%	\$2,297
Student services	\$7,802,102	14%	\$2,532
Other core expenses	\$5,527,630	10%	\$1,794
<b>Total core expenses</b>	<b>\$55,744,485</b>	<b>100%</b>	<b>\$18,093</b>
<b>Total expenses</b>	<b>\$59,054,131</b>		<b>\$19,167</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	3,081

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: Statement of net position (1)</b>				
Screen Entry	The amount reported is outside the expected range of between 48,671,072 and 146,013,214 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	\$54.2M of bond proceeds available in current year not present in prior year.			
Screen Entry	The amount reported is outside the expected range of between 36,261,441 and 108,784,323 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Non-current bonds payable for new bond issuance not present in prior year.			
<b>Screen: Scholarships &amp; Fellowships</b>				
Screen Entry	The amount reported is outside the expected range of between 198,820 and 596,460 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Increase in School of Education grants used for scholarships from the US Department of Health and Human Services Health Resources and Services Administration.			