

UNIVERSITY OF HOUSTON
DOWNTOWN

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2017

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:

- 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, 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)
--	---	---

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 type="radio"/> Student services
<input checked="" 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"/> 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 Statewide Single Audit process.

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
Assets			
01	Total <u>current assets</u>	89,739,546	83,912,879
31	Depreciable <u>capital assets</u> , net of depreciation	92,752,475	99,885,864
04	Other noncurrent assets CV=[A05-A31]	152,170,428	52,488,767
05	Total <u>noncurrent assets</u>	244,922,903	152,374,631
06	Total assets CV=(A01+A05)	334,662,449	236,287,510
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	7,020,871	5,557,639
08	Other current liabilities CV=(A09-A07)	47,556,190	58,891,368
09	Total <u>current liabilities</u>	54,577,061	64,449,007
10	<u>Long-term debt</u>	123,205,212	32,688,208
11	Other noncurrent liabilities CV=(A12-A10)	1,562,284	1,558,784
12	Total <u>noncurrent liabilities</u>	124,767,496	34,246,992
13	Total liabilities CV=(A09+A12)	179,344,557	98,695,999
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	72,972,167	87,037,377
15	<u>Restricted-expendable</u>	15,666,256	5,770,798
16	<u>Restricted-nonexpendable</u>	20,651,964	17,246,631
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	46,027,505	27,536,705
18	Net position CV=[(A06+A19)-(A13+A20)]	155,317,892	137,591,511

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
Capital Assets			
21	Land and land improvements	23,428,587	21,641,112
22	Infrastructure	1,219,132	1,219,132
23	Buildings	182,117,213	179,810,379
32	Equipment, including art and library collections	31,352,329	28,721,722
27	Construction in progress	8,638,318	2,826,952
Total for Plant, Property and Equipment CV = (A21+ .. A27)		246,755,579	234,219,297
28	Accumulated depreciation	122,875,047	110,711,181
33	Intangible assets, net of accumulated amortization	92,750	0
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, 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 AND all of its child institutions	203,085,331	161,819,481
02	Total expenses and deductions for this institution AND all of its child institutions	181,789,319	158,488,899
03	Change in net position during year CV=(D01-D02)	21,296,012	3,330,582
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	137,591,511	132,447,206
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	-3,569,631	1,813,723
06	Net position end of year for this institution AND all of its child institutions (from A18)	155,317,892	137,591,511

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)	24,274,948	25,094,015
02	Other federal grants (Do NOT include FDSL amounts)	441,217	455,067
03	Grants by state government	6,900,992	6,602,288
04	Grants by local government	2,450	36,791
05	Institutional grants from restricted resources	1,539,651	1,797,763
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,720,837	12,835,499
07	Total revenue that funds scholarships and fellowships	44,880,095	46,821,423
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	14,582,699	15,746,222
09	Discounts and allowances applied to sales and services of auxiliary enterprises	547,491	501,886
10	Total discounts and allowances CV=(E08+E09)	15,130,190	16,248,108
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.	29,749,905	30,573,315

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
	Operating Revenues		
01	<u>Tuition and fees</u> , after deducting discounts & allowances	78,910,227	72,897,187
	Grants and contracts - operating		
02	Federal operating grants and contracts	3,833,085	3,117,985
03	State operating grants and contracts	7,161,707	6,833,347
04	Local government/private operating grants and contracts	89,535	182,950
	04a Local government operating grants and contracts	2,450	36,791
	04b Private operating grants and contracts	87,085	146,159
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	2,962,614	2,327,491
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>	3,170,620	3,295,775
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	0	0
09	Total operating revenues	96,127,788	88,654,735

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
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	30,436,665	30,280,326
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	25,277,558	25,988,939
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	9,992,304	880,440
17	<u>Investment income</u>	1,452,548	1,491,179
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	14,971,251	21,913
19	Total nonoperating revenues	82,130,326	58,662,797
27	Total operating and nonoperating revenues CV=[B19+B09]	178,258,114	147,317,532
28	12-month Student FTE from E12	10,617	10,601
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,790	13,897

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	11,752,877	7,835,252
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	2,148,124	248,667
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,926,216	6,418,030
24	Total other revenues and additions CV=[B25-(B9+B19)]	24,827,217	14,501,949
25	Total all revenues and other additions	203,085,331	161,819,481

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	54,058,723	51,189,000	37,056,635	35,470,569
02	Research	3,245,946	2,262,754	1,205,546	949,436
03	Public service	4,609,159	4,506,038	1,854,789	1,968,918
05	Academic support	29,787,548	27,313,678	15,466,700	14,515,338
06	Student services	7,911,778	6,442,578	3,892,948	2,902,610
07	Institutional support	23,078,841	22,445,682	11,634,713	10,158,533
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	29,749,905	30,573,315		
11	Auxiliary enterprises	12,777,054	11,949,563	3,479,623	3,885,608
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	16,570,365	1,806,291	99,051	95,550
19	Total expenses and deductions	181,789,319	158,488,899	74,690,005	69,946,562

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)	74,690,005	69,946,562
19-3	Benefits	19,456,565	18,076,068
19-4	Operation and Maintenance of Plant (as a natural expense)	7,857,162	7,706,041
19-5	Depreciation	9,113,324	8,306,084
19-6	Interest	2,883,047	1,115,888
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	67,789,216	53,338,256
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	181,789,319	158,488,899
20-1	12-month Student FTE (from E12 survey)	10,617	10,601
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	17,122	14,950

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	37,527,953	37,725,589
02	Value of <u>endowment assets</u> at the end of the fiscal year	42,499,731	37,527,953

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	93,492,926	93,492,926			
02 Sales and services	6,680,725	3,170,620	3,510,105	0	0
03 Federal grants/contracts (excludes Pell Grants)	3,833,085	3,833,085	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	42,189,542	42,189,542	0	0	0
05 State grants and contracts	7,161,707	7,161,707	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,450	2,450	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	10,079,889				
10 Interest earnings	1,452,548				
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, 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	20,380,881	19,529,580	851,301	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	3,154,562	2,943,776	210,786	0	0
04 Current expenditures including salaries	126,591,333	117,923,947	8,667,386	0	0
Capital outlays					
05 Construction	7,630,001	7,630,001	0	0	0
06 Equipment purchases	3,237,348	3,226,018	11,330	0	0
07 Land purchases	1,787,475	1,787,475	0	0	0
08 Interest on debt outstanding, all funds and activities	2,883,047				

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	38,245,847
02 Long-term debt issued during fiscal year	97,865,769
03 Long-term debt retired during fiscal year	5,885,533
04 Long-term debt outstanding at end of fiscal year	130,226,083
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		Amount
Category		
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,098,907
08	Total cash and security assets held at end of fiscal year in bond funds	79,044,221
09	Total cash and security assets held at end of fiscal year in all other funds	28,136,140

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="George Anderson"/>				
Email:	<input type="text" value="AndersonG@uhd.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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$78,910,227	39%	\$7,432
State appropriations	\$30,436,665	15%	\$2,867
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$36,274,800	18%	\$3,417
Private gifts, grants, and contracts	\$10,079,389	5%	\$949
Investment income	\$1,452,548	1%	\$137
Other core revenues	\$42,969,088	21%	\$4,047
Total core revenues	\$200,122,717	100%	\$18,849
Total revenues	\$203,085,331		\$19,128

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	\$54,058,723	32%	\$5,092
Research	\$3,245,946	2%	\$306
Public service	\$4,609,159	3%	\$434
Academic support	\$29,787,548	18%	\$2,806
Institutional support	\$23,078,841	14%	\$2,174
Student services	\$7,911,778	5%	\$745
Other core expenses	\$46,320,270	27%	\$4,363
Total core expenses	\$169,012,265	100%	\$15,919
Total expenses	\$181,789,319		\$17,122

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	10,617

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: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 49,348,000 and 148,043,998 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	2017 Bond Series issued for \$84,750,000 for new construction			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 557,944 and 1,673,832 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	2017 Bond Series activities for new construction			