

UNIVERSITY OF HOUSTON
DOWNTOWN

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2015

Institution: University of Houston-Downtown (225432)
User ID: P2254324

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.

The University of Houston-Downtown is part of a higher education system which reflects 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 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	83,684,879	85,435,204
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	77,450,654	76,858,417
04	Other noncurrent assets	59,426,301	54,058,515
	CV=[A05-A31]		
05	Total noncurrent assets	136,876,955	130,916,932
06	Total assets CV=(A01+A05)	220,561,834	216,352,136
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	5,365,200	5,055,120
08	Other current liabilities	43,086,531	38,855,215
	CV=(A09-A07)		
09	Total current liabilities	48,451,731	43,910,335
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	38,245,847	43,589,469
11	Other noncurrent liabilities	1,417,050	1,261,860
	CV=(A12-A10)		
12	Total noncurrent liabilities	39,662,897	44,851,329
13	Total liabilities CV=(A09+A12)	88,114,628	88,761,664
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	65,403,360	51,269,604
15	Restricted-expendable	6,169,248	6,913,096
16	Restricted-nonexpendable	17,513,063	19,092,281
17	Unrestricted	43,361,535	50,315,491
	CV=[A18-(A14+A15+A16)]		
18	Total net assets CV=(A06-A13)	132,447,206	127,590,472

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
Capital Assets			
21	Land and land improvements	9,241,394	9,241,394
22	Infrastructure	1,219,132	1,219,132
23	Buildings	153,783,167	149,301,144
32	Equipment, including art and library collections	27,220,890	24,506,535
27	Construction in progress	21,440,268	9,154,347
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	212,904,851	193,422,552
28	Accumulated depreciation	105,665,547	99,124,326
33	Intangible assets, net of accumulated amortization	0	2,921
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 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)	25,897,316	27,921,120
02	Other federal grants (Do NOT include FDSL amounts)	476,339	423,035
03	Grants by state government	6,726,533	7,352,195
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,802,208	1,824,746
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,617,904	7,919,517
07	Total gross scholarships and fellowships	42,520,300	45,440,613
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	12,029,430	14,031,357
09	Discounts and allowances applied to sales and services of auxiliary enterprises	180,003	219,439
10	Total discounts and allowances CV=(E08+E09)	12,209,433	14,250,796
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.	30,310,867	31,189,817

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
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	70,370,629	60,446,862
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,860,793	3,447,246
03	State operating grants and contracts	7,048,377	7,615,386
04	Local government/private operating grants and contracts	142,415	111,474
	04a Local government operating grants and contracts	0	8,175
	04b Private operating grants and contracts	142,415	103,299
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	2,237,228	2,229,278
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	4,345,811	4,462,560
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	0	0
09	Total operating revenues	87,005,253	78,312,806

Part B - Revenues by Source

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

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	27,508,751	27,354,006
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	26,721,524	28,681,513
14	State nonoperating grants	0	78,913
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,408,005	1,263,992
17	Investment income	2,952,440	2,509,729
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,925,939	2,709,873
19	Total nonoperating revenues	61,516,659	62,598,026
27	Total operating and nonoperating revenues CV=[B19+B09]	148,521,912	140,910,832
28	12-month Student FTE from E12	10,666	10,235
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,925	13,768

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	7,435,238	7,435,238
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	233,211	169,083
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,380,449	6,352,587
24	Total other revenues and additions	14,048,898	13,956,908
25	Total all revenues and other additions CV=[B09+B19+B24]	162,570,810	154,867,740

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	47,011,131	32,609,341	7,825,802	2,296,859	2,272,134	304,406	1,702,589	44,992,098
02	Research	2,241,166	1,017,474	241,804	85,453	84,533	11,325	800,577	2,169,899
03	Public service	4,729,426	1,979,751	393,793	180,447	178,505	23,915	1,973,015	4,826,995
05	Academic support	25,681,324	13,462,001	3,474,387	1,270,969	1,257,286	168,443	6,048,238	22,916,418
06	Student services	5,019,793	2,186,965	611,486	645,130	638,185	85,500	852,527	5,257,437
07	Institutional support	19,602,511	9,204,188	2,543,914	787,578	779,100	104,379	6,183,352	19,516,739
08	Operation and maintenance of plant (see instructions)	0	1,813,077	614,425	-7,458,436	0	0	5,030,934	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	30,310,867						30,310,867	31,189,817
11	Auxiliary enterprises	13,507,656	4,066,043	1,113,426	2,192,000	2,168,403	290,509	3,677,275	12,361,649
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)]	9,610,202	90,204	0	0	0	0	9,519,998	5,959,763
19	Total expenses and deductions	157,714,076	66,429,044	16,819,037	0	7,378,146	988,477	66,099,372	149,190,815
	Prior year amount	149,190,815	62,148,638	15,170,621		7,288,695	1,758,612	62,824,249	
20	12-month Student FTE from E12	10,666							10,235
21	Total expenses and deductions per student FTE CV=[C19/C20]	14,787							14,577

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)	162,570,810	154,867,740
02	Total expenses and deductions (from C19)	157,714,076	149,190,815
03	Change in net position during year CV=(D01-D02)	4,856,734	5,676,925
04	Net position beginning of year	127,590,472	122,026,136
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	-112,589
06	Net position end of year (from A18)	132,447,206	127,590,472

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

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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	41,701,624	36,917,037
02	Value of endowment assets at the end of the fiscal year	37,725,589	41,701,624

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	82,400,059	82,400,059			
02 Sales and services	6,763,042	4,345,811	2,417,231	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,860,793	2,860,793	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	34,943,989	34,943,989	0	0	0
05 State grants and contracts	7,048,376	7,048,376	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	2,550,420				
10 Interest earnings	2,952,440				
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.

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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/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	66,429,044	62,363,001	4,066,043	0	0
02 Employee benefits, total	16,819,037	15,705,611	1,113,426	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	1,425,023	1,214,201	210,822	0	0
04 Current expenditures other than salaries	44,064,343	38,884,874	5,179,469	0	0
Capital outlay:					
05 Construction	17,159,094	17,159,094	0	0	0
06 Equipment purchases	3,699,104	3,699,104	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	988,477				
09 Scholarships/fellowships	42,520,300	42,520,300			

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

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Part L - Debt and Assets, page 1

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

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	48,644,589
02 Long-term debt issued during fiscal year	19,632,611
03 Long-term debt retired during fiscal year	24,666,154
04 Long-term debt outstanding at end of fiscal year	43,611,047
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	3,693
08 Total cash and security assets held at end of fiscal year in bond funds	323,084
09 Total cash and security assets held at end of fiscal year in all other funds	24,237,989

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$70,370,629	44%	\$6,598
State appropriations	\$27,508,751	17%	\$2,579
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$36,630,694	23%	\$3,434
Private gifts, grants, and contracts	\$2,550,420	2%	\$239
Investment income	\$2,952,440	2%	\$277
Other core revenues	\$20,320,648	13%	\$1,905
Total core revenues	\$160,333,582	100%	\$15,032
Total revenues	\$162,570,810		\$15,242

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	\$47,011,131	33%	\$4,408
Research	\$2,241,166	2%	\$210
Public service	\$4,729,426	3%	\$443
Academic support	\$25,681,324	18%	\$2,408
Institutional support	\$19,602,511	14%	\$1,838
Student services	\$5,019,793	3%	\$471
Other core expenses	\$39,921,069	28%	\$3,743
Total core expenses	\$144,206,420	100%	\$13,520
Total expenses	\$157,714,076		\$14,787

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	10,666
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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)

There are no errors for the selected survey and institution.