

Institution: University of Houston-Downtown (225432)
User ID: P2254322

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.

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.

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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, 2011.)

Beginning: month/year Month: 9 Year: 2010
(MMYYYY)
And ending: month/year Month: 8 Year: 2011
(MMYYYY)

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?

- Yes - (report endowment assets)
 No

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

Part A - Statement of Net Assets

Fiscal Year: September 1, 2010 - August 31, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	71,170,519	66,970,193
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	84,411,880	87,275,440
04	Other noncurrent assets CV=[A05-A31]	38,078,398	31,274,061
05	Total noncurrent assets	120,490,278	118,549,501
06	Total assets CV=(A01+A05)	191,660,797	185,519,694
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	4,181,480	4,014,613
08	Other current liabilities CV=(A09-A07)	31,580,690	28,700,474
09	Total current liabilities	35,762,170	32,715,087
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	51,931,854	56,113,334
11	Other noncurrent liabilities CV=(A12-A10)	1,216,082	1,198,577
12	Total noncurrent liabilities	53,147,946	57,311,911
13	Total liabilities CV=(A09+A12)	88,910,116	90,026,998
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	42,871,496	40,725,667
15	Restricted-expendable	8,005,823	8,120,796
16	Restricted-nonexpendable	14,742,098	12,275,869
17	Unrestricted CV=[A18-(A14+A15+A16)]	37,131,284	34,370,374
18	Total net assets CV=(A06-A13)	102,750,681	95,492,696

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

Part A - Statement of Net Assets (Page 2)

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	8,426,099	8,426,099
22	<u>Infrastructure</u>	1,219,132	1,219,132
23	<u>Buildings</u>	145,238,601	144,067,418
32	<u>Equipment, including art and library collections</u>	19,607,838	16,968,810
27	<u>Construction in progress</u>	2,352,127	759,270
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	176,843,797	171,480,729
28	<u>Accumulated depreciation</u>	80,974,575	74,413,404
33	<u>Intangible assets, net of accumulated amortization</u>	72,374	114,935
34	<u>Other capital assets</u>	0	0

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	50,064,996	42,290,963
02	Grants and contracts - operating Federal operating grants and contracts	3,430,452	3,250,339
03	State operating grants and contracts	7,252,513	5,073,857
04	Local government/private operating grants and contracts	204,455	171,107
04a	Local government operating grants and contracts	31,918	30,645
04b	Private operating grants and contracts	172,537	140,462
05	Sales & services of <u>auxiliary enterprises, after deducting discounts & allowances</u>	2,296,019	2,357,264
06	Sales & services of <u>hospitals, after deducting patient contractual allowances</u>	0	0
26	Sales & services of <u>educational activities</u>	2,728,997	2,378,812
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	0	0
09	Total operating revenues	65,977,432	55,522,342

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	1,023,600	2,531,414
11	State appropriations	33,901,987	33,621,034
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	30,210,459	24,678,842
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,357,988	1,265,032
17	Investment income	1,924,613	54,045
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	8,745,928	8,881,301
19	Total nonoperating revenues	77,164,575	71,031,668
27	Total operating and nonoperating revenues CV=[B19+B09]	143,142,007	126,554,010
28	12-month Student FTE from E12 CV=[B28a+B28b]	9,510	
	28a Undergraduates	9,423	
	28b Graduates	87	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	15,052	

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions <u>Capital appropriations</u>	7,435,238	9,548,996
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	2,152,521	293,184
23	Other revenues & additions CV=[B24-(B20+...+B22)]	308,491	358,022
24	Total other revenues and additions	9,894,250	10,200,201
25	Total all revenues and other additions CV=[B09+B19+B24]	153,036,257	136,754,211

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

Part C - Expenses and Other Deductions

Line Description No.	Fiscal Year: September 1, 2010 - August 31, 2011							
	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
Expenses and Deductions								
01 Instruction	43,370,710	29,595,056	6,808,292	1,913,523	2,286,465	869,213	1,898,161	41,301,188
02 Research	1,489,576	599,290	133,476	6,174	7,377	2,804	740,455	1,286,296
03 Public service	4,159,301	1,878,902	370,111	141,634	169,238	64,337	1,535,079	3,343,170
05 Academic support	18,985,301	10,372,417	2,515,951	589,527	704,425	267,792	4,535,189	17,346,606
06 Student services	5,436,166	2,690,798	611,446	537,862	642,689	244,322	709,049	5,478,933
07 Institutional support	16,838,006	8,252,171	1,943,874	559,409	542,806	206,351	5,333,395	18,922,165
08 Operation & maintenance of plant (see instructions)	0	1,755,491	491,990	-5,831,035	125,631	47,759	3,410,164	0
10 Scholarships and fellowships expenses, excluding discounts & allowances	32,677,308						32,677,308	22,279,589
11 Auxiliary enterprises	12,485,414	2,867,595	683,491	2,082,906	2,488,861	946,155	3,416,406	11,686,958
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 & deductions CV=[C19-(C01+...+C13)]	10,338,490	0	0	0	0	0	10,338,490	9,594,493
19 Total expenses & deductions	145,778,272	58,011,720	13,558,631	0	6,967,492	2,648,733	64,591,696	131,239,396
20 12-month Student FTE from E12 CV=[C20a+C20b]	131,239,396 9,510	54,406,677	12,285,589		6,640,886	2,834,717	55,171,527	
20a Undergraduates	9,423							
20b Graduates	87							
21 Total expenses and deductions per student FTE CV=[C19/C20]	15,329							

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

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User ID: P2254322

Part D - Summary of Changes In Net Assets

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	153,036,257	136,754,211
02	Total expenses & deductions (from C19)	145,778,272	131,239,396
03	Change in net assets during year CV=(D01-D02)	7,257,985	6,514,815
04	Net assets beginning of year	95,492,696	89,874,941
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	0	162,540
06	Net assets end of year (from A18)	102,750,681	95,492,696

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

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	28,731,362	23,198,319
02	<u>Other federal grants</u>	980,981	873,749
03	<u>Grants by state government</u>	6,206,289	6,689,011
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	6,768,814	852,554
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	509,515	3,453,255
07	<u>Total gross scholarships and fellowships</u>	43,196,961	34,866,886
Discounts and Allowances			
08	<u>Discounts & allowances applied to tuition & fees</u>	10,519,653	12,587,299
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV=(E10-E08)	0	0
10	<u>Total discounts & allowances</u> CV=(E07-E11)	10,519,853	12,587,299
11	<u>Net scholarships and fellowships expenses after deducting discount & allowances (from C10)</u>	32,677,308	22,279,589

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Part H - Details of Endowment Assets

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	19,547,191	13,675,601
02	Value of <u>endowment assets</u> at the end of the fiscal year	23,648,412	19,547,191

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

Part J - Revenue Data for Bureau of Census

Piscal Year: September 1, 2010 - August 31, 2011

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Amount			
		Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	60,584,649	60,584,649			
02 Sales and services	5,025,016	2,728,997	2,296,019		0
03 Federal grants/contracts (excludes Pell Grants)	3,430,452	3,430,452	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	41,337,225	41,337,225	0	0	0
05 State grants and contracts	7,252,513	7,252,513	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	204,455	204,455	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	1,357,988				
10 Interest earnings	1,924,613				
11 Dividend earnings	0				
12 Realized capital gains	0				

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

Part K - Expenditure Data for Bureau of Census

Fiscal Year: September 1, 2010 - August 31, 2011

Category	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	98,011,720	55,144,125	2,867,595		
02 Employee benefits, total	13,558,832	12,875,141	683,491		0
03 Payment to state retirement funds (maybe included in line 02 above)	2,524,572	2,365,228	159,344	0	0
04 Current expenditures other than salaries Capital outlay:	80,907,100	57,744,702	3,162,398	0	0
05 Construction	1,764,983	1,764,983	0	0	0
06 Equipment purchases	1,221,147	1,221,147	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	2,648,733				
09 Scholarships/fellowships	43,198,961	43,198,961			

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, 2010 - August 31, 2011

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	60,127,947
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	4,014,613
04 Long-term debt outstanding at end of fiscal year	56,113,334
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

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Institution: University of Houston-Downtown (225432)
User ID: P2254322

Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2010 - August 31, 2011

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	27,512,362

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 ExPT and sent to your institution's CEO in November 2012.

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	\$50,064,996	33%	\$5,264
Government appropriations	\$34,925,587	23%	\$3,673
Government grants and contracts	\$40,925,342	27%	\$4,303
Private gifts, grants, and contracts	\$1,530,525	1%	\$161
Investment income	\$1,924,613	1%	\$202
Other core revenues	\$21,369,175	14%	\$2,247
Total core revenues	\$150,740,238	100%	\$15,851
Total revenues	\$153,036,257		\$16,092

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$43,370,710	33%	\$4,561
Research	\$1,489,576	1%	\$157
Public service	\$4,159,301	3%	\$437
Academic support	\$18,985,301	14%	\$1,996
Institutional support	\$16,838,006	13%	\$1,771
Student services	\$5,436,166	4%	\$572

Core Expenses

Other core expenses	\$43,013,798	32%	\$4,523
Total core expenses	\$133,292,858	100%	\$14,016
Total expenses	\$145,778,272		\$15,329

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

Calculated value

FTE enrollment 9,510

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.

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User ID: P2254322

Edit Report

Finance

University of Houston-Downtown

There are no errors for the selected survey and institution.