

Institution: University of Houston-Downtown (225432)
User ID: P2254323

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 have been no changes to the 2013-14 Finance data collection from the 2012-13 collection.

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**.

Institution: University of Houston-Downtown (225432)
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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.

Institution: University of Houston-Downtown (225432)
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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, 2013.)

Beginning: month/year (MMYYYY) Month: Year:
And ending: month/year (MMYYYY) Month: Year:

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.

The General Purpose Financial Statements are audited as part of the Statewide Single Audit process.



Institution: University of Houston-Downtown (225432)
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Part A - Statement of Financial Position

Fiscal Year: September 1, 2012 - August 31, 2013

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	84,320,453	75,369,822
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	79,715,701	80,154,794
04	Other noncurrent assets CV=[A05-A31]	41,858,297	44,201,605
05	Total noncurrent assets	121,573,998	124,356,399
06	Total assets CV=(A01+A05)	205,894,451	199,726,221
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	4,604,661	4,406,838
08	Other current liabilities CV=(A09-A07)	35,050,275	33,643,727
09	Total current liabilities	39,654,936	38,050,565
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	42,957,196	47,561,857
11	Other noncurrent liabilities CV=(A12-A10)	1,257,246	1,191,208
12	Total noncurrent liabilities	44,214,442	48,753,065
13	Total liabilities CV=(A09+A12)	83,869,378	86,803,630
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	49,144,150	45,428,350
15	Restricted-expendable	10,521,306	9,226,761
16	Restricted-nonexpendable	17,372,907	16,465,426
17	Unrestricted CV=[A18-(A14+A15+A16)]	44,986,710	41,802,054
18	Total net assets CV=(A06-A13)	122,025,073	112,922,591

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

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Part A - Statement of Financial Position (Page 2)
Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	8,426,099	8,426,099
22	<u>Infrastructure</u>	1,219,132	1,219,132
23	<u>Buildings</u>	148,507,017	146,178,095
32	Equipment, including art and <u>library collections</u>	22,465,991	20,981,815
27	<u>Construction in progress</u>	4,867,805	4,829,002
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	185,486,044	181,634,143
28	<u>Accumulated depreciation</u>	93,447,352	87,499,182
33	Intangible assets, net of accumulated amortization	17,299	36,424
34	Other capital assets	1,775,103	0

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

Prior submissions incorrectly included Leasehold Improvements as Equipment. This amount is now reported as Other Capital Assets.

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2012 - August 31, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	25,812,221	26,610,418
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	439,524	413,905
03	<u>Grants by state government</u>	6,597,500	6,793,900
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,571,758	1,468,374
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	5,711,883	5,760,044
07	<u>Total gross scholarships and fellowships</u>	40,132,886	41,046,641
Discounts and Allowances			
08	<u>Discounts and allowances applied to tuition and fees</u>	9,170,755	8,190,566
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	0
10	<u>Total discounts and allowances</u> CV=(E08+E09)	9,170,755	8,190,566
11	<u>Net scholarships and fellowships expenses after deducting discounts and allowances</u> CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	30,962,131	32,856,075

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

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	61,460,459	56,633,160
02	Grants and contracts - operating Federal operating grants and contracts	2,900,080	3,719,287
03	State operating grants and contracts	6,706,725	6,939,477
04	Local government/private operating grants and contracts	154,470	317,612
04a	Local government operating grants and contracts	0	70,977
04b	Private operating grants and contracts	154,470	246,635
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	2,698,238	2,457,948
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	4,294,972	3,820,166
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	0	0
09	Total operating revenues	78,214,944	73,887,650

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	24,516,164	24,896,486
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	26,563,166	27,362,174
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,461,544	1,229,312
17	Investment income	1,167,996	785,172
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,007,047	3,849,258
19	Total nonoperating revenues	55,715,917	58,122,402
27	Total operating and nonoperating revenues CV=[B19+B09]	133,930,851	132,010,052
28	12-month Student FTE from E12	10,122	9,642
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,232	13,691

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Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of funds	Current year amount	Prior year amount
20	Other Revenues and Additions <u>Capital appropriations</u>	7,435,238	7,435,238
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	222,863	290,511
23	Other revenues and additions CV=[B24-(B20+...+B22)]	6,344,063	6,582,767
24	Total other revenues and additions	14,002,164	14,308,516
25	Total all revenues and other additions CV=[B09+B19+B24]	147,933,025	146,318,568

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

Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2012 - August 31, 2013
 Report Total Operating AND Nonoperating Expenses in this section

Line Description No.	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	43,586,664	30,363,902	6,833,792	1,877,517	2,274,126	726,026	1,511,301	42,602,202
02 Research	1,227,145	405,577	70,103	45,731	55,391	17,684	632,659	2,233,274
03 Public service	4,086,370	1,636,461	303,293	119,052	144,201	46,037	1,837,326	4,647,034
05 Academic support	20,937,265	10,876,141	2,702,877	923,694	1,118,817	357,188	4,958,548	18,933,781
06 Student services	5,581,269	2,290,939	577,964	571,725	692,497	221,083	1,227,061	4,875,266
07 Institutional support	19,064,731	9,095,477	2,106,172	601,383	728,421	232,552	6,300,726	17,401,934
08 Operation and maintenance of plant (see instructions)	0	1,577,045	481,588	-5,832,173	0	0	3,773,540	0
10 Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	30,962,131						30,962,131	32,856,075
11 Auxiliary enterprises	11,517,450	2,908,967	703,617	1,693,071	2,050,717	654,701	3,506,377	12,377,973
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)]	1,867,267		60,140	0	0	0	0	1,807,127
19 Total expenses and deductions	138,830,292	59,214,649	13,779,406	0	7,064,170	2,255,271	56,516,796	135,995,767
Prior year amount	135,995,767	57,531,327	13,321,611			7,070,095	2,608,029	55,464,705
20 12-month Student FTE from E12	10,122							9,642
21 Total expenses and deductions per student FTE CV=[C19/C20]	13,716							14,105

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

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	147,933,025	146,318,568
02	Total expenses and deductions (from C19)	138,830,292	135,995,767
03	Change in net position during year CV=(D01-D02)	9,102,733	10,322,801
04	Net position beginning of year	112,922,591	102,750,681
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-251	-150,891
06	Net position end of year (from A18)	122,025,073	112,922,591

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Institution: University of Houston-Downtown (225432)
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Part H - Details of Endowment Assets

Fiscal Year: September 1, 2012 - August 31, 2013

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	35,280,157	23,648,412
02	Value of <u>endowment assets</u> at the end of the fiscal year	36,917,037	35,280,157

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, 2012 - August 31, 2013

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	70,631,214	70,631,214			
02 Sales and services	6,993,210	4,294,972	2,698,238	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,900,079	2,900,079	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	31,951,402	31,951,402	0	0	0
05 State grants and contracts	6,706,725	6,706,725	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	154,470	154,470	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	2,461,544				
10 Interest earnings	1,167,996				
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, 2012 - August 31, 2013

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	59,214,649		2,908,967		0
02 Employee benefits, total	13,779,405	56,305,682	703,617		0
03 Payment to state retirement funds (maybe included in line 02 above)	1,141,745	13,075,788			0
04 Current expenditures other than salaries	30,840,981	997,129	144,616	0	0
Capital outlay:					
05 Construction	1,727,348	27,299,294	3,541,687	0	0
06 Equipment purchases	4,664,405	1,727,348	0	0	0
07 Land purchases	0	4,664,405	0	0	0
08 Interest on debt outstanding, all funds and activities	2,255,271	0	0	0	0
09 Scholarships/fellowships	40,132,886	40,132,886			

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, 2012 - August 31, 2013

Debt Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	51,968,694
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	4,406,837
04 Long-term debt outstanding at end of fiscal year	47,561,857
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.

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Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2012 - August 31, 2013

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	0
09 Total cash and security assets held at end of fiscal year in all other funds	22,971,131

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 2014.

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	\$61,460,459	42%	\$6,072
Government appropriations	\$24,516,164	17%	\$2,422
Government grants and contracts	\$36,169,971	25%	\$3,573
Private gifts, grants, and contracts	\$2,616,014	2%	\$258
Investment income	\$1,167,996	1%	\$115
Other core revenues	\$19,304,183	13%	\$1,907
Total core revenues	\$145,234,787	100%	\$14,348
Total revenues	\$147,933,025		\$14,615

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	\$43,586,664	34%	\$4,306
Research	\$1,227,145	1%	\$121
Public service	\$4,086,370	3%	\$404
Academic support	\$20,937,265	16%	\$2,068
Institutional support	\$19,064,731	15%	\$1,883

Core Expenses

Student services	\$5,581,269	4%	\$551
Other core expenses	\$32,829,398	26%	\$3,243
Total core expenses	\$127,312,842	100%	\$12,578
Total expenses	\$138,830,292		\$13,716

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	10,122
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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.

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Finance

University of Houston-Downtown (225432)

There are no errors for the selected survey and institution.