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Finance 2012-13

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.

**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)

User ID: P2254324

**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)

User ID: P2254324

**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, 2012.)

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 Net Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

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 <u>current assets</u>	75,369,822	71,170,519
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	80,154,794	84,411,880
04	Other noncurrent assets CV=[A05-A31]	44,201,605	36,078,398
05	Total noncurrent assets	124,356,399	120,490,278
06	Total assets CV=(A01+A05)	199,726,221	191,660,797
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	4,406,838	4,181,480
08	Other <u>current liabilities</u> CV=(A09-A07)	33,643,727	31,580,690
09	Total current liabilities	38,050,565	35,762,170
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	47,561,857	51,931,854
11	Other noncurrent liabilities CV=(A12-A10)	1,191,208	1,216,092
12	Total noncurrent liabilities	48,753,065	53,147,946
13	Total liabilities CV=(A09+A12)	86,803,630	88,910,116
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	45,428,350	42,871,496
15	<u>Restricted-expendable</u>	9,226,761	8,005,823
16	<u>Restricted-nonexpendable</u>	16,465,426	14,742,098
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	41,802,054	37,131,264
18	Total net assets CV=(A06-A13)	112,922,591	102,750,681

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

# Note 2: Capital Assets

Institution: University of Houston-Downtown (225432)

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**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	8,428,099	8,428,099
22	<u>Infrastructure</u>	1,219,132	1,219,132
23	<u>Buildings</u>	148,178,095	145,238,801
32	Equipment, including art and <u>library collections</u>	20,981,815	19,807,838
27	<u>Construction in progress</u>	4,829,002	2,352,127
	<b>Total for Plant, Property and Equipment</b> CV = (A21+ ... A27)	181,634,143	176,843,797
28	<u>Accumulated depreciation</u>	87,499,182	80,974,575
33	Intangible assets, net of accumulated amortization	36,424	72,374
34	Other capital assets	0	0

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

Institution: University of Houston-Downtown (225432)

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**Part E - Scholarships and Fellowships**

Fiscal Year: September 1, 2011 - August 31, 2012

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>	26,610,418	28,731,362
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	413,905	980,981
03	<u>Grants by state government</u>	6,793,900	6,206,289
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,468,374	6,768,814
06	<u>Institutional grants from unrestricted resources</u> CV=(E07-(E01+...+E05))	5,760,044	509,515
07	Total gross scholarships and fellowships	41,046,641 ✓	43,196,961
<u>Discounts and Allowances</u>			
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	8,190,566	10,519,653
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises</u>	0	0
10	Total discounts & allowances CV=(E08+E09)	8,190,566	10,519,653
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	32,856,075 ✓	32,677,308

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

Computation of Discounts and Allowances worksheet

FY12 SRECNA

Institution: University of Houston-Downtown (225432)

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition & fees, after deducting discounts & allowances	56,633,160	50,064,996
Grants and contracts - operating			
02	Federal operating grants and contracts	3,719,287	3,430,452
03	State operating grants and contracts	6,939,477	7,252,513
04	Local government/private operating grants and contracts	317,612	204,455
04a	Local government operating grants and contracts	70,977	31,918
04b	Private operating grants and contracts	246,635	172,537
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	2,457,948	2,296,019
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	3,820,166	2,728,997
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+...+B07)]	0	0
09	Total operating revenues	73,887,650	65,977,432

SRECNA I detail

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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	1,023,600
11	State <u>appropriations</u>	24,896,486	33,901,987
12	Local <u>appropriations, education district taxes, &amp; similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	27,362,174	30,210,459
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,229,312	1,357,988
17	<u>Investment income</u>	785,172	1,924,613
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,849,258	8,745,928
19	Total nonoperating revenues	58,122,402	77,164,575
27	Total operating and nonoperating revenues CV=[B19+B09]	132,010,052	143,142,007
28	<b>12-month Student FTE from E12</b>	9,642	9,510
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	13,691	15,052



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**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2011 - August 31, 2012

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 & gifts	0	0
22	Additions to permanent endowments	290,511	2,152,521
23	Other revenues & additions CV=[B24-(B20+...+B22)]	6,582,767	306,491
24	Total other revenues and additions	14,308,516	9,894,250
25	Total all revenues and other additions CV=[B09+B19+B24]	146,318,568	153,036,257

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

# Matrix Allocation Worksheet

Institution: University of Houston-Downtown (225432)

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**Part C - Expenses and Other Deductions**

Fiscal Year: September 1, 2011 - August 31, 2012

Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	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
<b>Expenses and Deductions</b>									
01	Instruction	42,602,202	29,859,018	6,542,781	1,923,169	2,196,799	810,359	1,470,078	43,370,710
02	Research	2,233,274	796,573	183,275	6,326	7,226	2,665	1,237,209	1,489,576
03	Public service	4,647,034	2,020,144	407,947	152,323	173,995	64,184	1,828,441	4,159,301
05	Academic support	18,933,781	10,608,584	2,627,359	834,306	953,013	351,549	3,558,970	18,985,301
06	Student services	4,875,266	2,261,816	522,123	566,352	646,934	238,642	639,399	5,438,166
07	Institutional support	17,401,934	7,572,479	1,892,585	572,886	654,168	241,311	6,468,705	16,838,006
08	Operation & maintenance of plant (see instructions)	0	1,584,079	441,644	-6,189,453	0	0	4,163,730	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	32,856,075 ✓						32,856,075	32,677,308
11	Auxiliary enterprises	12,377,973	2,967,036	703,897	2,134,291	2,437,960	899,319	3,235,470	12,485,414
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)]	68,228	61,598	0	0	0	0	6,630	10,336,490
19	Total expenses & deductions	135,995,767	57,531,327	13,321,611	0	7,070,095	2,608,029	55,464,705	145,778,272
	Prior year amount	145,778,272 ✓	58,011,720	13,558,631		6,967,492	2,648,733	64,591,696	
20	12-month Student FTE from E12	9,642							9,510
21	Total expenses and deductions per student FTE CV=[C19/C20]	14,105							15,329

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

Difference due to: 2011-Other Nonoperating Expenses = \$9,518,749.<sup>03</sup>  
2012 = \$691,572.<sup>55</sup>

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**Part D - Summary of Changes In Net Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	146,318,568	153,036,257
02	Total expenses & deductions (from C19)	135,995,767	145,778,272
03	Change in net assets during year CV=(D01-D02)	10,322,801	7,257,985
04	<u>Net assets</u> beginning of year	102,750,681	95,492,696
05	<u>Adjustments to beginning net assets</u> and other gains or losses CV=[D06-(D03+D04)]	-150,891	0
06	Net assets end of year (from A18)	112,922,591	102,750,681

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

UH System Endowments  
(Plus Foundations)

Institution: University of Houston-Downtown (225432)

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**Part H - Details of Endowment Assets**

Fiscal Year: September 1, 2011 - August 31, 2012

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	23,648,412	19,547,191
02	Value of <u>endowment assets</u> at the end of the fiscal year	35,280,157	23,648,412

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

Previous years' ending balances did not include allocations from University of Houston Systemwide and Foundation endowments. The ending balance as of August 31, 2012 includes these reallocations.

Institution: University of Houston-Downtown (225432)

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**Part J - Revenue Data for Bureau of Census**

Fiscal Year: September 1, 2011 - August 31, 2012

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	64,823,726	64,823,726			
02 Sales and services	6,278,114	3,820,166	2,457,948	0	0
03 Federal grants/contracts (excludes Pell Grants)	3,719,287	3,719,287	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	32,331,731	32,331,731	0	0	0
05 State grants and contracts	6,939,477	6,939,477	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	317,612	317,612	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	1,229,312				
10 Interest earnings	785,172				
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.

Institution: University of Houston-Downtown (225432)

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**Part K - Expenditure Data for Bureau of Census**

Fiscal Year: September 1, 2011 - August 31, 2012

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	57,531,327	54,564,291	2,967,036	0	0
02 Employee benefits, total	13,321,611	12,617,714	703,897	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	2,078,528	1,931,572	146,956	0	0
04 Current expenditures other than salaries	28,005,541	24,770,070	3,235,471	0	0
Capital outlay:					
05 Construction	2,987,355	2,987,355	0	0	0
06 Equipment purchases	528,330	528,330	0	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	2,608,029				
09 Scholarships/fellowships	41,046,641	41,046,641			

*I matrix*  
*- Schedule E - Report 014*  
*- matrix*  
*I Note Z: Capital Assets*  
*- SRECNA*  
*- matrix*

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, 2011 - August 31, 2012

**Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	56,113,334
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	4,144,640
04 Long-term debt outstanding at end of fiscal year	51,968,694
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.

Institution: University of Houston-Downtown (225432)

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**Part L - Debt and Assets, page 2**

Fiscal Year: September 1, 2011 - August 31, 2012

**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	32,492,357

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



Institution: University of Houston-Downtown (225432)

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**Prepared by**

This survey component was prepared by:

- Keyholder
- SFA Contact
- HR Contact
- Finance Contact
- Other

Name:

Email:

How long did it take to prepare this survey component?  hours  minutes

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.

Institution: University of Houston-Downtown (225432)

User ID: P2254324

**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 2013.

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	\$56,633,160	39%	\$5,874
Government appropriations	\$24,896,486	17%	\$2,582
Government grants and contracts	\$38,091,915	26%	\$3,951
Private gifts, grants, and contracts	\$1,475,947	1%	\$153
Investment income	\$785,172	1%	\$81
Other core revenues	\$21,977,940	15%	\$2,279
<b>Total core revenues</b>	<b>\$143,860,620</b>	<b>100%</b>	<b>\$14,920</b>
<b>Total revenues</b>	<b>\$146,318,568</b>		<b>\$15,175</b>

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	\$42,602,202	34%	\$4,418
Research	\$2,233,274	2%	\$232
Public service	\$4,647,034	4%	\$482
Academic support	\$18,933,781	15%	\$1,964
Institutional support	\$17,401,934	14%	\$1,805
Student services	\$4,875,266	4%	\$506
Other core expenses	\$32,924,303	27%	\$3,415
<b>Total core expenses</b>	<b>\$123,617,794</b>	<b>100%</b>	<b>\$12,821</b>
<b>Total expenses</b>	<b>\$135,995,767</b>		<b>\$14,105</b>

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 9,642

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.

Institution: University of Houston-Downtown (225432)

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Finance

University of Houston-Downtown (225432)

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