

Finance 2023-24

Institution: University of Houston-Downtown (225432)

User ID: P2254327

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes in reporting

The following changes were implemented for the 2023-24 data collection period:

- Rephrased "remedial education" terminology in survey materials to "developmental education," including Glossary terms
- Rephrased "room and board" terminology in survey materials to "food and housing," including Glossary terms
- Removed reference to "teaching faculty" from the instructions for the Instruction expense category
- Revised instructions for the Academic support expense category for consistency with the definition of the Academic support expense
- Added a note to the instructions that the Spending distribution for current use amount is treated as negative value

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 (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

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 Using GASB Standards

General Information: GASB-Reporting Institutions (aligned form)

Reporting Reminder:

- 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, 2023.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2022"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2023"/>

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 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?

- Business-type activities
- Governmental Activities
- Governmental Activities with Business-Type Activities

4. Intercollegiate Athletics

Does your institution participate in intercollegiate athletics?

- No
- Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- Auxiliary enterprises
- Student services
- Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- No
- Yes - select category(s) where these revenues are included [check all that apply]

- Sales and services of educational activities
- Sales and services of auxiliary enterprises
- 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


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

7. Postemployment Benefits Other than Pension (OPEB)


Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- No
- Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2022 - August 31, 2023			
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>Assets</u>			
01	Total <u>current assets</u>	129,265,846	142,547,750
31	Depreciable <u>capital assets</u> , net of depreciation	195,287,397	156,173,586
04	Other noncurrent assets CV=[A05-A31]	130,951,588	167,305,998
05	Total <u>noncurrent assets</u>	326,238,985	323,479,584
06	Total assets CV=(A01+A05)	455,504,831	466,027,334
19	<u>Deferred outflows of resources</u>	0	0
<u>Liabilities</u>			
07	<u>Long-term debt, current portion</u>	9,534,908	8,884,908
08	Other current liabilities CV=(A09-A07)	69,092,077	71,321,314
09	Total <u>current liabilities</u>	78,626,985	80,206,222
10	<u>Long-term debt</u>	153,421,730	162,956,638
11	Other noncurrent liabilities CV=(A12-A10)	3,538,847	3,831,712
12	Total <u>noncurrent liabilities</u>	156,960,577	166,788,350
13	Total liabilities CV=(A09+A12)	235,587,562	246,994,572
20	<u>Deferred inflows of resources</u>	0	0
<u>Net Position</u>			
14	<u>Invested in capital assets, net of related debt</u>	111,339,690	100,013,079
15	<u>Restricted-expendable</u>	15,874,748	16,040,920
16	<u>Restricted-nonexpendable</u>	32,638,775	30,779,043
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	60,064,056	72,199,720
18	<u>Net position</u> CV=[(A06+A19)-(A13+A20)]	219,917,269	219,032,762

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	23,722,567	23,722,567
22	<u>Infrastructure</u>	1,439,744	1,219,132
23	<u>Buildings</u>	326,352,115	279,497,384
32	Equipment, including art and <u>library collections</u>	51,658,012	40,888,409
27	<u>Construction in progress</u>	7,883,056	36,599,344
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	411,055,494	381,926,836
28	<u>Accumulated depreciation</u>	184,895,688	173,734,281
33	Intangible assets, net of accumulated amortization	733,214	1,102,942
34	Other capital assets	0	0

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2022 - August 31, 2023			
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	208,439,351	211,104,470
02	Total expenses and deductions for this institution AND all of its child institutions	207,554,844	202,285,050
03	Change in net position during year CV=(D01-D02)	884,507	8,819,420
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	219,032,762	210,213,341
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	1
06	Net position end of year for this institution AND all of its child institutions (from A18)	219,917,269	219,032,762

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Part E-1 - Scholarships and Fellowships

Fiscal Year: September 1, 2022 - August 31, 2023			
Do not report Federal Direct Student Loans (FDSL) anywhere in this section.			
Line No.	Scholarships and Fellowships	Current year amount	Prior year amount
01	<u>Pell grants</u> (federal)	35,840,581	35,024,727
02	<u>Other federal grants</u> (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,861,140	15,456,854
03	<u>Grants by state government</u>	9,712,784	11,152,776
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	2,157,322	1,728,593
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	13,091,453	15,840,796
07	Total revenue that funds scholarships and fellowships	62,663,280	79,203,746
Discounts and Allowances			
08	<u>Discounts and allowances</u> applied to <u>tuition and fees</u>	28,342,033	41,884,870
09	<u>Discounts and allowances</u> applied to sales and services of <u>auxiliary enterprises</u>	607,047	644,957
10	Total discounts and allowances CV=(E08+E09)	28,949,080	42,529,827
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.	33,714,200	36,673,919

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2022 - August 31, 2023							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	15,559,776	22,994,794	0	0	15,559,776	22,994,794
13	Other federal grants (Do NOT include FDSL amounts)	1,842,232	2,722,517	607,047	644,957	2,449,279	3,367,474
14	Grants by state government	3,004,255	4,439,796	0	0	3,004,255	4,439,796
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	7,935,770	11,727,763	0	0	7,935,770	11,727,763
18	Total (from Part E1 line 8, 9 and 10)	28,342,033	41,884,870	607,047	644,957	28,949,080	42,529,827

Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition and fees, after deducting discounts & allowances</u>	80,499,585	75,074,276
Grants and contracts - operating			
02	Federal operating grants and contracts	11,842,344	31,519,980
03	State operating grants and contracts	9,353,845	9,967,182
04	Local government/private operating grants and contracts	1,364,283	1,719,814
04a	Local government operating grants and contracts	394,098	926,820
04b	Private operating grants and contracts	970,185	792,994
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	1,733,056	1,156,020
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>	1,807,313	2,265,446
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	1	0
09	Total operating revenues	106,600,427	121,702,718

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	33,503,059	33,557,372
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	37,121,690	36,166,800
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,391,871	3,356,016
17	<u>Investment income</u>	6,780,020	-4,705,953
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	863,528	1,488,796
19	Total nonoperating revenues	79,660,168	69,863,031
27	Total operating and nonoperating revenues CV=[B19+B09]	186,260,595	191,565,749
28	<u>12-month Student FTE from E12</u>	10,450	11,267
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,824	17,002

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	10,828,344	10,828,344
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	1,081,410	1,131,891
23	Other revenues and additions CV=[B24-(B20+...+B22)]	10,269,002	7,578,486
24	Total other revenues and additions CV=[B25-(B9+B19)]	22,178,756	19,538,721
25	Total all revenues and other additions	208,439,351	211,104,470


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Part C-1 - Expenses and Other Deductions by Functional Classification

Fiscal Year: September 1, 2022 - August 31, 2023					
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	<u>Instruction</u>	70,611,067	67,060,616	43,096,775	41,365,419
02	<u>Research</u>	2,170,868	2,135,220	834,424	996,856
03	<u>Public service</u>	3,184,214	2,961,335	1,101,322	1,069,765
05	<u>Academic support</u>	38,902,903	44,906,359	18,101,174	18,950,833
06	<u>Student services</u>	10,423,814	9,103,385	4,392,833	4,691,460
07	<u>Institutional support</u>	33,852,815	30,101,198	13,910,714	12,499,987
10	<u>Scholarships and fellowships expenses,</u> net of <u>discounts and allowances</u> (from Part E-1, line 11)	33,714,200	36,673,919		
11	<u>Auxiliary enterprises</u>	11,916,470	9,343,017	5,053,110	3,643,868
12	<u>Hospital services</u>		0		0
13	<u>Independent operations</u>		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	2,778,493	1	0	1
19	Total expenses and deductions	207,554,844	202,285,050	86,490,352	83,218,189


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	86,490,352	83,218,189
19-3	Benefits	23,654,206	22,671,143
19-4	Operation and Maintenance of Plant (as a natural expense)	10,125,501	9,994,985
19-5	Depreciation	12,983,819	13,055,081
19-6	Interest	<input checked="" type="checkbox"/> 6,061,054	4,026,524
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	68,239,912	69,319,128
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	207,554,844	202,285,050
20-1	12-month Student FTE (from E12 survey)	10,450	11,267
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,862	17,954

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Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2022 - August 31, 2023			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	55,453,031	62,538,740
02	Value of endowment net assets at the end of the fiscal year	55,635,331	55,453,031
03	Change in value of endowment net assets CV=[H02-H01]	182,300	-7,085,709
03a	New gifts and additions	1,086,726	1,161,069
03b	Endowment net investment return	2,930,799	-3,337,089
03c	Spending distribution for current use	-1,612,583	-1,425,575
03d	Other CV=[H03-(H03a+H03b+H03c)]	-2,222,642	-3,484,114

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Part N - Financial Health

Fiscal Year: September 1, 2022 - August 31, 2023			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	-17,081,418	-10,719,301
02	Operating revenues + nonoperating revenues	187,473,426	191,565,748
03	Change in net position	<input checked="" type="checkbox"/> 884,507	8,819,420
04	Net position	219,917,269	219,032,762
05	Expendable net assets	15,871,454	16,037,626
06	Plant-related debt	162,956,638	171,841,546
07	Total expenses	207,554,844	202,285,050

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2022 - August 31, 2023						
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	108,841,618	108,841,618			
02	Sales and services	4,147,416	1,807,313	2,340,103	0	
03	Federal grants/contracts (excludes Pell Grants)	11,842,344	11,842,344			
Revenue from the state government:						
04	State appropriations, current & capital	44,331,403	44,331,403			
05	State grants and contracts	9,500,537	9,500,537			
Revenue from local governments:						
06	Local appropriation, current & capital	0				
07	Local government grants/contracts	0				
08	Receipts from property and non-property taxes					
09	Gifts and private grants, NOT including capital grants	2,473,281				
10	Interest earnings	2,670,483				
11	<u>Dividend earnings</u>	0				
12	<u>Realized capital gains</u>	603,485				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2022 - August 31, 2023						
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	24,731,702	23,244,727	1,486,975		
03	Payment to state retirement funds (may be included in line 02 above)	4,660,905	4,323,434	337,471		
04	Current expenditures including salaries	158,727,073	148,853,665	9,873,408		
Capital outlays						
05	Construction	18,400,154	18,400,154			
06	Equipment purchases	4,327,152	4,327,152			
07	Land purchases	0	0			
08	Interest on debt outstanding, all funds and activities	7,238,750				

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: September 1, 2022 - August 31, 2023		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	171,841,545
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	8,884,908
04	Long-term debt outstanding at end of fiscal year	162,956,638
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2022 - August 31, 2023		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	406
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	105,840

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Prepared by

Prepared by

Reporting Reminders:

- 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:

Email:

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

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" value="30.00"/> hours	<input type="text" value="30.00"/> hours	<input type="text" value="15.00"/> hours	<input type="text" value="15.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2024.

Please review your data for accuracy. If you have questions about the data displayed below or 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	80,499,585	39	7,703
State appropriations	33,503,059	16	3,206
Local appropriations	0	0	0
Government grants and contracts	58,711,977	28	5,618
Private gifts, grants, and contracts	2,362,056	1	226
Investment income	6,780,020	3	649
Other core revenues	24,849,598	12	2,378
Total core revenues	206,706,295	100	19,781
Total revenues	208,439,351	N/A	19,946

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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	70,611,067	36	6,757
Research	2,170,868	1	208
Public service	3,184,214	2	305
Academic support	38,902,903	20	3,723
Institutional support	33,852,815	17	3,240
Student services	10,423,814	5	997
Other core expenses	36,492,693	19	3,492
Total core expenses	195,638,374	100	18,721
Total expenses	207,554,844	N/A	19,862

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	10,450

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 clock hours). All doctor's degree students are reported as graduate students.

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Scholarships & Fellowships				
Screen Entry	The amount reported is outside the expected range of between 7,728,427 and 23,185,281 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Federal (HEERF) FUNDS HAD ENDED. University of Houston - Downtown had received HEERF FUNDS in prior years, and this year has ended.			
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 2,013,262 and 6,039,786 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	2022 bond for build out of additional floor in one of our newer buildings.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 4,409,710 and 13,229,130 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease in HEERF and GEER funds.			