Institution: University of Houston-Clear Lake (225414)
User ID: P2254141

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.

Changes to reporting for 2019-20
- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the Survey Materials page.

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)

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, 2019.)

Beginning: month/year (MMYYYY)	Month: 9	Year: 2018
And ending: month/year (MMYYYY)	Month: 8	Year: 2019

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

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 and Postemployment Benefits Other than Pension (OPEB)

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

⊙ No

○ 🛈 Yes

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

The combined financial statements of the University of Houston System, which includes the University of Houston-Clear Lake, is part of and included in the State of Texas Comprehensive Annual Report. The Annual Financial Report of the University of Houston System is reviewed by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial report, upon which an unqualified opinion has been expressed.

Part A - Statement of Net Position Page 1

Fiscal Year: September 1, 2018 - August 31, 2019

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
	Assets		
01	Total current assets	100,452,663	92,238,480
31	Depreciable capital assets, net of depreciation	188,729,693	145,339,446
04	Other noncurrent assets CV=[A05-A31]	46,076,122	107,747,231
05	Total noncurrent assets	234,805,815	253,086,677
06	**Total assets** CV=(A01+A05)	335,258,478	345,325,157
19	**Deferred outflows of resources**	0	26,779
	Liabilities		
07	Long-term debt, current portion	8,761,792	8,115,355
08	Other current liabilities CV=(A09-A07)	52,121,877	58,931,081
09	Total current liabilities	60,883,669	67,046,436
10	Long-term debt	148,754,246	157,516,038
11	Other noncurrent liabilities CV=(A12-A10)	1,044,897	1,143,870
12	Total noncurrent liabilities	149,799,143	158,659,908
13	**Total liabilities** CV=(A09+A12)	210,682,812	225,706,344
20	**Deferred inflows of resources**	0	0
	Net Position		
14	Invested in capital assets, net of related debt	46,620,182	50,661,186
15	Restricted-expendable	9,120,123	8,864,080
16	Restricted-nonexpendable	11,301,411	11,067,167
17	Unrestricted CV=[A18-(A14+A15+A16)]	57,533,950	49,053,159
18	**Net position** CV=[(A06+A19)-(A13+A20)]	124,575,666	119,645,592

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

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
	Capital Assets		
21	Land and land improvements	10,725,670	**10,725,670**
22	Infrastructure	9,515,364	**9,515,364**
23	Buildings	256,301,523	**206,829,938**
32	Equipment, including art and library collections	53,044,637	**48,839,615**
27	Construction in progress	296,546	**18,747,169**
	Total for Plant, Property and Equipment **CV** = (A21+ .. A27)	329,883,740	**294,657,756**
28	Accumulated depreciation	128,216,061	**117,941,101**
33	Intangible assets, net of accumulated amortization	0	**11,399**
34	Other capital assets	0	**0**

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, 2018 - August 31, 2019

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**	136,524,520	**132,834,770**
02	Total expenses and deductions for this institution **AND all of its child institutions**	131,594,446	**125,463,771**
03	Change in net position during year **CV=(D01-D02)**	4,930,074	**7,370,999**
04	Net position beginning of year for this institution **AND all of its child institutions**	119,645,592	**112,274,593**
05	Adjustments to beginning net position and other gains or losses **CV=[D06-(D03+D04)]**	0	**0**
06	Net position end of year for this institution **AND all of its child institutions (from A18)**	124,575,666	**119,645,592**

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, 2018 - August 31, 2019
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)	12,347,007	11,949,748
02	Other federal grants (Do NOT include FDSL amounts)	478,014	750,041
03	Grants by state government	2,436,794	2,068,036
04	Grants by local government	0	0
05	Institutional grants from restricted resources	374,161	383,701
06	Institutional grants from unrestricted resources **CV=[E07-(E01+...+E05)]**	9,793,700	8,839,419
07	Total revenue that funds scholarships and fellowships	25,429,676	23,990,945
	Discounts and Allowances		
08	Discounts and allowances applied to tuition and fees	14,280,195	12,236,273
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances **CV=(E08+E09)**	14,280,195	12,236,273
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.**	11,149,481	11,754,672

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

Part B - Revenues by Source (1)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	Tuition and fees, after deducting discounts & allowances	59,846,058	**57,374,050**
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,663,947	**2,441,774**
03	State operating grants and contracts	3,204,991	**2,978,838**
04	Local government/private operating grants and contracts	306,167	**288,280**
	04a Local government operating grants and contracts	10,000	**2,912**
	04b Private operating grants and contracts	296,167	**285,368**
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,747,919	**1,679,187**
06	Sales and services of hospitals, after deducting patient contractual allowances	0	**0**
26	Sales and services of educational activities	1,387,026	**1,220,577**
07	Independent operations	0	**0**
08	Other sources - operating **CV**=[B09-(B01+ ....+B07)]	22,950	**17,584**
09	Total operating revenues	69,179,058	**66,000,290**

Part B - Revenues by Source (2)

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	33,365,788	33,968,801
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	12,922,904	12,650,071
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	2,116,669	1,107,313
17	Investment income	2,324,474	1,883,397
18	Other nonoperating revenues **CV=[B19-(B10+...+B17)]**	1,767	4,227,558
19	Total nonoperating revenues	50,731,602	53,837,140
27	Total operating and nonoperating revenues **CV=[B19+B09]**	119,910,660	119,837,430
28	**12-month Student FTE from E12**	6,619	6,300
29	Total operating and nonoperating revenues per student FTE **CV=[B27/B28]**	18,116	19,022

Fiscal Year: September 1, 2018 - August 31, 2019

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	8,005,116	8,005,116
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	363,935	515,353
23	Other revenues and additions CV=[B24-(B20+...+B22)]	8,244,809	4,476,871
24	Total other revenues and additions CV=[B25-(B9+B19)]	16,613,860	12,997,340
25	Total all revenues and other additions	136,524,520	132,834,770

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

Part C-1 - Expenses by Functional Classification

Fiscal Year: September 1, 2018 - August 31, 2019
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	Instruction	51,883,561	54,928,673	33,680,955	35,283,345
02	Research	1,672,665	1,827,955	937,948	999,654
03	Public service	83,841	61,967	2,661	0
05	Academic support	20,793,204	20,031,236	9,640,277	9,711,714
06	Student services	9,676,316	9,086,874	3,212,278	3,553,891
07	Institutional support	19,933,846	19,186,129	8,666,874	8,935,322
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	11,149,481	11,754,672		
11	Auxiliary enterprises	11,712,674	8,586,265	3,990,904	3,296,561
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions **CV**=[C19-(C01+...+C13)]	4,688,858	0	0	0
19	**Total expenses and deductions**	131,594,446	125,463,771	60,131,897	61,780,487

Part C-2 - Expenses by Natural Classification

Line No.	Expense: Natural Classifications	Fiscal Year: September 1, 2018 - August 31, 2019	
		Total Amount	**Prior year amount**
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	60,131,897	**61,780,487**
19-3	Benefits	16,150,127	**18,055,729**
19-4	Operation and Maintenance of Plant (as a natural expense)	6,754,222	**6,674,011**
19-5	Depreciation	⚠ 11,753,342	**6,671,228**
19-6	Interest	⚠ 5,348,607	**252,121**
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	31,456,251	**32,030,195**
19-1	**Total Expenses and Deductions (from Part C-1, Line 19)**	131,594,446	**125,463,771**
20-1	12-month Student FTE (from E12 survey)	6,619	**6,300**
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,881	**19,915**

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

Part H - Details of Endowment Assets

Line No.	Value of Endowment Assets	Market Value	Prior Year Amounts
	Fiscal Year: September 1, 2018 - August 31, 2019		
	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	29,660,275	**27,147,428**
02	Value of endowment assets at the end of the fiscal year	29,515,978	**29,660,275**

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

Part J - Revenue Data for the Census Bureau

Source and type	Amount				
	Fiscal Year: September 1, 2018 - August 31, 2019				
	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	74,126,253	74,126,253			
02 Sales and services	3,134,945	1,387,026	1,747,919	0	
03 Federal grants/contracts (excludes Pell Grants)	2,663,947	2,663,947			
Revenue from the state government:					
04 State appropriations, current & capital	41,370,904	41,370,904			
05 State grants and contracts	3,204,991	3,204,991			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	10,000	10,000			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, NOT including capital grants	2,776,770				
10 Interest earnings	1,089,075				
11 Dividend earnings					
12 Realized capital gains	866,223				

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

Part K - Expenditure Data for the Census Bureau

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	16,150,127	15,182,617	967,510	0	0
03 Payment to state retirement funds (may be included in line 02 above)	2,267,159	2,080,622	186,537	0	0
04 Current expenditures **including** salaries	101,075,857	96,903,553	4,172,304	0	0
Capital outlays					
05 Construction	296,546	296,546	0	0	0
06 Equipment purchases	2,785,481	2,741,513	43,968	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	5,348,607				

Fiscal Year: September 1, 2018 - August 31, 2019

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

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

Fiscal Year: September 1, 2018 - August 31, 2019

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	159,412,976
02 Long-term debt issued during fiscal year	0
03 Long-term debt retired during fiscal year	7,568,339
04 Long-term debt outstanding at end of fiscal year	151,844,637
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 for Census Bureau, page 2

Fiscal Year: September 1, 2018 - August 31, 2019

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	27,961
08 Total cash and security assets held at end of fiscal year in bond funds	5,038,436
09 Total cash and security assets held at end of fiscal year in all other funds	50,288,053

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

Prepared by

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:

◯ Keyholder	◯ SFA Contact	◯ HR Contact
⦿ Finance Contact	◯ Academic Library Contact	◯ Other

Name: Bobby Kegresse

Email: Kegresse@uhcl.edu

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

2.00 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	8.00 hours	12.00 hours	3.00 hours	0.50 hours
Other offices	hours	hours	hours	hours

Summary

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Finance Survey Summary

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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 2019.

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.

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Core Revenues

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Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	$59,846,058	44%	$9,042
State appropriations	$33,365,788	25%	$5,041
Local appropriations	$0	0%	$0
Government grants and contracts	$18,801,842	14%	$2,841
Private gifts, grants, and contracts	$2,412,836	2%	$365
Investment income	$2,324,474	2%	$351
Other core revenues	$18,025,603	13%	$2,723
Total core revenues	$134,776,601	100%	$20,362
Total revenues	$136,524,520		$20,626

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.

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Core Expenses

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Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	$51,883,561	43%	$7,839
Research	$1,672,665	1%	$253
Public service	$83,841	0%	$13
Academic support	$20,793,204	17%	$3,141
Institutional support	$19,933,846	17%	$3,012
Student services	$9,676,316	8%	$1,462
Other core expenses	$15,838,339	13%	$2,393
Total core expenses	$119,881,772	100%	$18,112
Total expenses	$131,594,446		$19,881

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	6,619

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.

Finance

University of Houston-Clear Lake (225414)

Source	Description	Severity	Resolved	Options
Screen: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 3,335,614 and 10,006,842 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Four new buildings were placed in service in 2019 which represented approximately $4.5M of the increase.			
Screen Entry	The amount reported is outside the expected range of between 126,061 and 378,181 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Approximately $5M of interest costs were capitalized as part of construction in progress in 2018.			