

UNIVERSITY OF HOUSTON
CLEAR LAKE

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2013

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.

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-Clear Lake (225414)

User ID: P2254141

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, 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 combined financial statements of 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 is reviewed by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report, upon which an opinion is expressed.

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 <u>current assets</u>	58,343,683	58,741,552
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	73,464,150	74,155,638
04	Other noncurrent assets CV=[A05-A31]	28,149,456	24,660,269
05	Total noncurrent assets	101,613,606	98,815,907
06	Total assets CV=(A01+A05)	159,957,289	157,557,459
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	2,278,756	2,207,199
08	Other current liabilities CV=(A09-A07)	31,166,458	29,273,049
09	Total current liabilities	33,445,214	31,480,248
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	25,943,535	28,222,290
11	Other noncurrent liabilities CV=(A12-A10)	7,249,746	7,663,417
12	Total noncurrent liabilities	33,193,281	35,885,707
13	Total liabilities CV=(A09+A12)	66,638,495	67,365,955
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	41,678,499	40,176,389
15	Restricted-expendable	2,985,290	10,026,251
16	Restricted-nonexpendable	8,901,421	8,366,879
17	Unrestricted CV=[A18-(A14+A15+A16)]	39,753,584	31,621,985
18	Total net assets CV=(A06-A13)	93,318,794	90,191,504

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

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>	9,437,722	9,437,722
22	<u>Infrastructure</u>	8,722,089	8,722,089
23	<u>Buildings</u>	108,792,403	108,031,918
32	Equipment, including art and <u>library collections</u>	36,293,312	34,897,648
27	<u>Construction in progress</u>	1,386,912	203,848
Total for Plant, Property and Equipment CV = (A21+ .. A27)		164,632,438	161,293,225
28	<u>Accumulated depreciation</u>	93,016,701	88,951,044
33	Intangible assets, net of accumulated amortization	644	5,688
34	Other capital assets	1,847,769	1,807,769

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, 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	Pell grants (federal)	7,836,615	7,754,622
02	Other federal grants (Do NOT include FDSL amounts)	526,995	618,582
03	Grants by state government	1,490,858	1,376,931
04	Grants by local government		0
05	Institutional grants from restricted resources	213,078	250,236
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	4,831,704	5,223,742
07	Total gross scholarships and fellowships	14,899,250	15,224,113
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	7,810,189	7,447,577
09	Discounts and allowances applied to sales and services of auxiliary enterprises		0
10	Total discounts and allowances CV=(E08+E09)	7,810,189	7,447,577
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.	7,089,061	7,776,536

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

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>	44,003,825	43,503,636
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,618,891	2,778,690
03	State operating grants and contracts	2,046,698	1,812,851
04	Local government/private operating grants and contracts	652,303	498,413
	04a Local government operating grants and contracts		131,268
	04b Private operating grants and contracts	652,303	367,145
05	<u>Sales and services of auxiliary enterprises, after deducting discounts and allowances</u>	1,453,807	1,442,175
06	<u>Sales and services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	1,193,412	1,166,798
09	Total operating revenues	51,968,936	51,202,563

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 <u>appropriations</u>		0
11	State <u>appropriations</u>	29,140,219	29,158,396
12	Local <u>appropriations, education district taxes, and similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	8,481,420	8,494,969
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	1,661,100	411,124
17	<u>Investment income</u>	1,173,060	946,175
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	0	0
19	Total nonoperating revenues	40,455,799	39,010,664
27	Total operating and nonoperating revenues CV=[B19+B09]	92,424,735	90,213,227
28	12-month Student FTE from E12	5,833	5,859
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	15,845	15,397

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
	Other Revenues and Additions		
20	Capital appropriations	5,214,167	5,214,167
21	Capital grants and gifts		0
22	Additions to permanent endowments	88,989	160,591
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,870,931	3,076,089
24	Total other revenues and additions	8,174,087	8,450,847
25	Total all revenues and other additions CV=[B09+B19+B24]	100,598,822	98,664,074

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 No.	Description	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
Expenses and Deductions									
01	Instruction	42,666,083	27,454,445	6,481,490	2,692,143	2,308,302	514,404	3,215,299	42,439,378
02	Research	1,903,907	1,059,217	206,417	176,268	151,136	33,681	277,188	2,149,758
03	Public service	437,694	102,477	13,643	11,060	9,483	2,113	298,918	137,318
05	Academic support	15,258,903	6,972,530	1,875,433	1,346,646	1,154,644	257,312	3,652,338	14,982,519
06	Student services	6,756,883	2,023,324	605,683	918,762	787,766	175,553	2,245,795	6,374,194
07	Institutional support	17,953,042	8,332,804	2,304,194	1,260,781	1,081,021	240,905	4,733,337	17,325,388
08	Operation and maintenance of plant (see instructions)	0			-6,405,660			6,405,660	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	7,089,061						7,089,061	7,776,536
11	Auxiliary enterprises	5,255,732	2,894,755	752,106				1,608,871	5,089,831
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	1
19	Total expenses and deductions	97,321,305	48,839,552	12,238,966	0	5,492,352	1,223,968	29,526,467	96,274,923
	Prior year amount	96,274,923	47,760,792	11,474,600		4,780,625	1,615,993	30,642,913	
20	12-month Student FTE from E12	5,833							5,859
21	Total expenses and deductions per student FTE CV=[C19/C20]	16,685							16,432

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

In Fiscal Year 2013 UHCL had a private grant for public service. The scope of the grant includes planting native plants on Texas Edwards Aquifer waterways including the San Marcos river.

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)	100,598,822	98,664,074
02	Total expenses and deductions (from C19)	97,321,305	96,274,923
03	Change in net position during year CV=(D01-D02)	3,277,517	2,389,151
04	Net position beginning of year	90,191,504	87,192,298
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-150,227	610,055
06	Net position end of year (from A18)	93,318,794	90,191,504

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

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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	23,090,272	18,559,040
02	Value of <u>endowment assets</u> at the end of the fiscal year	26,016,707	23,090,272

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	51,814,014	51,814,014			
02 Sales and services	2,644,621	1,190,814	1,453,807	0	
03 Federal grants/contracts (excludes Pell Grants)	2,618,891	2,618,891			
Revenue from the state government:					
04 State appropriations, current & capital	34,354,386	34,354,386			
05 State grants and contracts	2,046,698	2,046,698			
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, including capital grants	1,750,089				
10 Interest earnings					
11 Dividend earnings					
12 Realized capital gains					

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

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	50,884,575	47,989,820	2,894,755		
02 Employee benefits, total	13,002,574	12,250,468	752,106		
03 Payment to state retirement funds (maybe included in line 02 above)	1,517,589	1,374,609	142,980		
04 Current expenditures other than salaries	25,121,127	23,512,256	1,608,871		
Capital outlay:					
05 Construction	0				
06 Equipment purchases	0				
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities	1,223,968				
09 Scholarships/fellowships	14,899,250	14,899,250			

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, 2012 - August 31, 2013

Debt		Amount
Category		
01	Long-term debt outstanding at beginning of fiscal year	30,429,490
02	Long-term debt issued during fiscal year	
03	Long-term debt retired during fiscal year	2,207,199
04	Long-term debt outstanding at end of fiscal year	28,222,290
05	Short-term debt outstanding at beginning of fiscal year	
06	Short-term debt outstanding at end of fiscal year	

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

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	0

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	\$44,003,825	44%	\$7,544
Government appropriations	\$29,140,219	29%	\$4,996
Government grants and contracts	\$13,147,009	13%	\$2,254
Private gifts, grants, and contracts	\$2,313,403	2%	\$397
Investment income	\$1,173,060	1%	\$201
Other core revenues	\$9,367,499	9%	\$1,606
Total core revenues	\$99,145,015	100%	\$16,997
Total revenues	\$100,598,822		\$17,246

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	\$42,666,083	46%	\$7,315
Research	\$1,903,907	2%	\$326
Public service	\$437,694	0%	\$75
Academic support	\$15,258,903	17%	\$2,616
Institutional support	\$17,953,042	20%	\$3,078

Core Expenses

Student services	\$6,756,883	7%	\$1,158
Other core expenses	\$7,089,061	8%	\$1,215
Total core expenses	\$92,065,573	100%	\$15,784
Total expenses	\$97,321,305		\$16,685

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	5,833

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.

Finance

University of Houston-Clear Lake (225414)

Source	Description	Severity	Resolved	Options
Screen: Expenses				
Screen Entry	The amount reported is outside the expected range of between 68,659 and 205,977 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	In Fiscal Year 2013 UHCL had a private grant for public service. The scope of the grant includes planting native plants on Texas Edwards Aquifer waterways including the San Marcos river.			