

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 are a few minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, [a crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

#### 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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

#### 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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans 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, 2017 - August 31, 2018

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
	<b>Assets</b>		
01	Total current assets	92,238,480	78,822,698
31	Depreciable capital assets, net of depreciation	145,339,446	55,660,967
04	Other noncurrent assets CV=[A05-A31]	107,747,231	184,703,863
05	Total noncurrent assets	253,086,677	240,364,830
06	<b>Total assets</b> CV=(A01+A05)	345,325,157	319,187,528
19	<b>Deferred outflows of resources</b>	26,779	76,738
	<b>Liabilities</b>		
07	Long-term debt, current portion	8,115,355	7,835,739
08	Other current liabilities CV=(A09-A07)	58,931,081	55,196,308
09	Total current liabilities	67,046,436	63,032,047
10	Long-term debt	157,516,038	142,697,571
11	Other noncurrent liabilities CV=(A12-A10)	1,143,870	1,260,055
12	Total noncurrent liabilities	158,659,908	143,957,626
13	<b>Total liabilities</b> CV=(A09+A12)	225,706,344	206,989,673
20	<b>Deferred inflows of resources</b>	0	0
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	50,661,186	47,072,328
15	Restricted-expendable	8,864,080	6,868,482
16	Restricted-nonexpendable	11,067,167	10,325,829
17	Unrestricted CV=[A18-(A14+A15+A16)]	49,053,159	48,007,954
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	119,645,592	112,274,593

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, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	10,725,670	10,725,670
22	Infrastructure	9,515,364	9,515,364
23	Buildings	206,829,938	114,071,270
32	Equipment, including art and library collections	48,839,615	46,023,161
27	Construction in progress	18,747,169	31,288,214
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	294,657,756	211,623,679
28	Accumulated depreciation	117,941,101	112,067,255
33	Intangible assets, net of accumulated amortization	11,399	34,196
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, 2017 - August 31, 2018

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 <b>AND all of its child institutions</b>	132,834,770	133,898,268
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	125,463,771	126,183,782
03	Change in net position during year <b>CV=(D01-D02)</b>	7,370,999	7,714,486
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	112,274,593	104,560,107
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	0
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	119,645,592	112,274,593

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.  
 \*\*\*Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.\*\*\*

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.

### Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2017 - August 31, 2018

**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)	11,949,748	9,707,693
02	Other federal grants (Do NOT include FDSL amounts)	750,041	592,654
03	Grants by state government	2,068,036	1,968,019
04	Grants by local government	0	0
05	Institutional grants from restricted resources	383,701	398,677
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	8,839,419	8,489,061
07	Total revenue that funds scholarships and fellowships	23,990,945	21,156,104
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	12,236,273	10,633,465
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	12,236,273	10,633,465
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.	11,754,672	10,522,639

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, 2017 - August 31, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	57,374,050	60,376,438
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,441,774	2,300,178
03	State operating grants and contracts	2,978,838	2,701,066
04	Local government/private operating grants and contracts	288,280	376,673
	04a Local government operating grants and contracts	2,912	18,627
	04b Private operating grants and contracts	285,368	358,046
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,679,187	1,524,884
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	1,220,577	1,245,326
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	17,584	4,728
09	Total operating revenues	66,000,290	68,529,293

**Part B - Revenues by Source (2)**

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	33,968,801	36,692,923
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	12,650,071	10,033,990
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,107,313	377,806
17	Investment income	1,883,397	2,698,124
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,227,558	15,590
19	Total nonoperating revenues	53,837,140	49,818,433
27	Total operating and nonoperating revenues CV=[B19+B09]	119,837,430	118,347,726
28	<b>12-month Student FTE from E12</b>	6,300	6,295
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	19,022	18,800

**Part B - Revenues by Source (3)**

Fiscal Year: September 1, 2017 - August 31, 2018

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	515,353	507,832
23	Other revenues and additions CV=[B24-(B20+...+B22)]	4,476,871	7,037,594
24	Total other revenues and additions CV=[B25-(B9+B19)]	12,997,340	15,550,542
25	Total all revenues and other additions	132,834,770	133,898,268

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, 2017 - August 31, 2018

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	54,928,673	55,357,674	35,283,345	36,851,980
02	Research	1,827,955	2,178,550	999,654	1,044,157
03	Public service	61,967	179,434	0	20,355
05	Academic support	20,031,236	20,704,018	9,711,714	9,698,252
06	Student services	9,086,874	9,926,264	3,553,891	3,924,204
07	Institutional support	19,186,129	19,102,118	8,935,322	9,535,645
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	11,754,672	10,522,639		
11	Auxiliary enterprises	8,586,265	8,213,085	3,296,561	3,398,719
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	<b>Total expenses and deductions</b>	125,463,771	126,183,782	61,780,487	64,473,312

**Part C-2 - Expenses by Natural Classification**

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	61,780,487	64,473,312
19-3	Benefits	18,055,729	17,575,364
19-4	Operation and Maintenance of Plant (as a natural expense)	6,674,011	7,433,424
19-5	Depreciation	6,671,228	6,155,106
19-6	Interest	252,121	707,348
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	32,030,195	29,839,228
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	125,463,771	126,183,782
20-1	12-month Student FTE (from E12 survey)	6,300	6,295
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,915	20,045

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

### Part H - Details of Endowment Assets

Fiscal Year: September 1, 2017 - August 31, 2018

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 endowment assets at the beginning of the fiscal year	27,147,428	25,079,038
02	Value of endowment assets at the end of the fiscal year	29,660,275	27,147,428

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

**Part J - Revenue Data for the Census Bureau****Fiscal Year: September 1, 2017 - August 31, 2018**

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	69,610,323	69,610,323			
02 Sales and services	2,899,764	1,220,577	1,679,187	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,441,774	2,441,774	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	41,973,917	41,973,917	0	0	0
05 State grants and contracts	2,978,838	2,978,838	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,912	2,912	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,908,035				
10 Interest earnings	668,471				
11 Dividend earnings	0				
12 Realized capital gains	975,690				

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

**Part K - Expenditure Data for the Census Bureau****Fiscal Year: September 1, 2017 - August 31, 2018**

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	18,900,526	18,021,502	879,024	0	0
03 Payment to state retirement funds (may be included in line 02 above)	2,316,815	2,144,758	172,057	0	0
04 Current expenditures <b>including</b> salaries	104,468,006	99,201,489	5,266,517	0	0
<b>Capital outlays</b>					
05 Construction	80,217,623	55,918,133	24,299,490	0	0
06 Equipment purchases	2,836,958	2,828,300	8,658	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	252,121				

**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 for Census Bureau, page 1**

Fiscal Year: September 1, 2017 - August 31, 2018

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	143,773,422
02 Long-term debt issued during fiscal year	23,511,373
03 Long-term debt retired during fiscal year	7,871,819
04 Long-term debt outstanding at end of fiscal year	159,412,976
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, 2017 - August 31, 2018

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	839,134
08 Total cash and security assets held at end of fiscal year in bond funds	46,854,279
09 Total cash and security assets held at end of fiscal year in all other funds	45,254,204

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:**

- |  |  |                                  |
|--|--|----------------------------------|
| <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: 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?**

1.00 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	14.00hours	16.00hours	1.00hours	1.00hours
Other offices	hours	hours	hours	hours

**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 2018.

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	\$57,374,050	44%	\$9,107
State appropriations	\$33,968,801	26%	\$5,392
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$18,073,595	14%	\$2,869
Private gifts, grants, and contracts	\$1,392,681	1%	\$221
Investment income	\$1,883,397	1%	\$299
Other core revenues	\$18,463,059	14%	\$2,931
<b>Total core revenues</b>	<b>\$131,155,583</b>	<b>100%</b>	<b>\$20,818</b>
<b>Total revenues</b>	<b>\$132,834,770</b>		<b>\$21,085</b>

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 Expenses**

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$54,928,673	47%	\$8,719
Research	\$1,827,955	2%	\$290
Public service	\$61,967	0%	\$10
Academic support	\$20,031,236	17%	\$3,180
Institutional support	\$19,186,129	16%	\$3,045
Student services	\$9,086,874	8%	\$1,442
Other core expenses	\$11,754,672	10%	\$1,866
<b>Total core expenses</b>	<b>\$116,877,506</b>	<b>100%</b>	<b>\$18,552</b>
<b>Total expenses</b>	<b>\$125,463,771</b>		<b>\$19,915</b>

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.

	<b>Calculated value</b>
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FTE enrollment	6,300
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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.

**Finance**

**University of Houston-Clear Lake (225414)**

Source	Description	Severity	Resolved	Options
<b>Screen: Expenses Part 1</b>				
Screen Entry	The amount reported is outside the expected range of between 89,717 and 269,151 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	A Public Service grant active in the prior year ended resulting in reduced expenditures in current year.			
<b>Screen: Expenses Part 2</b>				
Screen Entry	The amount reported is outside the expected range of between 353,674 and 1,061,022 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Tuition revenue bonds debt service now paid at university system level.			