

UNIVERSITY OF HOUSTON
CLEAR LAKE

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2016

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 new changes to the 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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**.

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2015

And ending: month/year (MMYYYY)

Month: 8

Year: 2016

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 ?

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, 2015 - August 31, 2016

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	80,862,009	73,395,792
31	Depreciable capital assets, net of depreciation	57,780,288	58,573,259
04	Other noncurrent assets CV=[A05-A31]	102,703,410	36,397,115
05	Total noncurrent assets	160,483,698	94,970,374
06	Total assets CV=(A01+A05)	241,345,707	168,366,166
19	Deferred outflows of resources	0	
	Liabilities		
07	Long-term debt, current portion	4,559,249	2,480,507
08	Other current liabilities CV=(A09-A07)	42,560,284	39,669,197
09	Total current liabilities	47,119,533	42,149,704
10	Long-term debt	88,445,275	21,087,837
11	Other noncurrent liabilities CV=(A12-A10)	1,220,792	6,556,401
12	Total noncurrent liabilities	89,666,067	27,644,238
13	Total liabilities CV=(A09+A12)	136,785,600	69,793,942
20	Deferred inflows of resources	0	
	Net Position		
14	Invested in capital assets, net of related debt	42,121,822	40,513,821
15	Restricted-expendable	6,731,035	6,955,020
16	Restricted-nonexpendable	9,475,297	9,295,757
17	Unrestricted CV=[A18-(A14+A15+A16)]	46,231,953	41,807,626
18	Net position CV=[(A06+A19)-(A13+A20)]	104,560,107	98,572,224

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, 2015 - August 31, 2016

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	9,437,722	9,437,722
22	Infrastructure	9,515,364	9,515,364
23	Buildings	113,089,919	111,073,488
32	Equipment, including art and library collections	42,659,825	40,296,546
27	Construction in progress	2,539,386	96,174
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	177,242,216	170,419,294
28	Accumulated depreciation	107,541,814	102,391,930
33	Intangible assets, net of accumulated amortization	56,993	79,791
34	Other capital assets	1,915,769	1,915,769

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, 2015 - August 31, 2016

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	127,565,601	115,528,111
02	Total expenses and deductions for this institution AND all of its child institutions	121,577,718	111,564,016
03	Change in net position during year CV=(D01-D02)	5,987,883	3,964,095
04	Net position beginning of year for this institution AND all of its child institutions	98,572,224	94,608,129
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)	104,560,107	98,572,224

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, 2015 - August 31, 2016

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)	9,200,550	8,612,999
02	Other federal grants (Do NOT include FDSL amounts)	993,561	1,040,496
03	Grants by state government	1,266,255	1,635,375
04	Grants by local government	0	0
05	Institutional grants from restricted resources	458,312	377,888
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,995,025	6,992,126
07	Total revenue that funds scholarships and fellowships	19,913,703	18,658,884
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	8,960,918	7,890,620
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	8,960,918	7,890,620
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.	10,952,785	10,768,264

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, 2015 - August 31, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	63,286,397	59,254,816
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,550,338	2,818,184
03	State operating grants and contracts	1,951,132	2,188,561
04	Local government/private operating grants and contracts	1,081,142	1,018,445
	04a Local government operating grants and contracts	1,214	7,984
	04b Private operating grants and contracts	1,079,928	1,010,461
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	1,432,924	1,235,390
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	1,125,457	1,257,801
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	3,132	2,889
09	Total operating revenues	71,430,522	67,776,086

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	36,369,537	30,788,658
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	9,758,472	9,088,053
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	414,772	495,926
17	Investment income	1,070,775	-723,702
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	114,204	2,694
19	Total nonoperating revenues	47,727,760	39,651,629
27	Total operating and nonoperating revenues CV=[B19+B09]	119,158,282	107,427,715
28	12-month Student FTE from E12	6,512	6,303
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,298	17,044

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	5,336,744	5,214,167
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	244,839	201,771
23	Other revenues and additions CV=[B24-(B20+...+B22)]	2,825,736	2,684,458
24	Total other revenues and additions CV=[B25-(B9+B19)]	8,407,319	8,100,396
25	Total all revenues and other additions	127,565,601	115,528,111

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, 2015 - August 31, 2016

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	54,467,851	50,169,902	36,187,807	32,728,244
02	Research	1,961,343	1,909,535	982,962	862,483
03	Public service	836,516	824,535	93,540	86,138
05	Academic support	19,929,702	17,910,082	8,579,697	7,902,598
06	Student services	9,996,086	8,593,499	3,875,412	3,186,567
07	Institutional support	18,283,675	16,231,331	8,986,917	8,108,923
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	10,952,785	10,768,264		
11	Auxiliary enterprises	5,149,760	5,156,868	2,927,947	2,859,318
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	Total expenses and deductions	121,577,718	111,564,016	61,634,282	57,876,850

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	61,634,282	57,876,850
19-3	Benefits	16,598,525	15,628,707
19-4	Operation and Maintenance of Plant (as a natural expense)	6,700,548	6,264,917
19-5	Depreciation	5,913,819	5,736,843
19-6	Interest	1,026,529	991,950
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	29,704,015	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	121,577,718	111,564,016
20-1	12-month Student FTE (from E12 survey)	6,512	6,303
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,670	17,700

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, 2015 - August 31, 2016

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	25,246,987	27,596,116
02	Value of endowment assets at the end of the fiscal year	25,079,038	25,246,987

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, 2015 - August 31, 2016**

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	72,247,315	72,247,315			
02 Sales and services	2,558,381	1,125,457	1,432,924	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,550,338	2,550,338	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	41,706,281	41,706,281	0	0	0
05 State grants and contracts	1,951,132	1,951,132	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,214	1,214	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,739,539				
10 Interest earnings	434,256				
11 Dividend earnings	0				
12 Realized capital gains	776,822				

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, 2015 - August 31, 2016**

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	17,568,246	16,755,014	813,232		
03 Payment to state retirement funds (maybe included in line 02 above)	2,190,321	2,032,680	157,641		
04 Current expenditures including salaries	101,494,262	96,502,143	4,992,119		
Capital outlays					
05 Construction	2,443,212	2,443,212	0		
06 Equipment purchases	3,063,984	3,046,833	17,151		
07 Land purchases	0	0	0		
08 Interest on debt outstanding, all funds and activities	1,026,529				

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, 2015 - August 31, 2016

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	23,568,344
02 Long-term debt issued during fiscal year	64,633,734
03 Long-term debt retired during fiscal year	2,495,100
04 Long-term debt outstanding at end of fiscal year	85,706,978
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, 2015 - August 31, 2016

Assets	
Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	161,303
08 Total cash and security assets held at end of fiscal year in bond funds	63,453,181
09 Total cash and security assets held at end of fiscal year in all other funds	38,041,585

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

Prepared by

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 long did it take to prepare this survey component?	32 hours	minutes
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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.

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 2016.

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	\$63,286,397	50%	\$9,718
State appropriations	\$36,369,537	29%	\$5,585
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$14,261,156	11%	\$2,190
Private gifts, grants, and contracts	\$1,494,700	1%	\$230
Investment income	\$1,070,775	1%	\$164
Other core revenues	\$9,650,112	8%	\$1,482
Total core revenues	\$126,132,677	100%	\$19,369
Total revenues	\$127,565,601		\$19,589

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.

Total Core Revenues	\$126,132,677
Aux Sales & Services (B.1.5)	1,432,924
Total Revenues	\$127,565,601

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$54,467,851	47%	\$8,364
Research	\$1,961,343	2%	\$301
Public service	\$836,516	1%	\$128
Academic support	\$19,929,702	17%	\$3,060
Institutional support	\$18,283,675	16%	\$2,808
Student services	\$9,996,086	9%	\$1,535
Other core expenses	\$10,952,785	9%	\$1,682
Total core expenses	\$116,427,958	100%	\$17,879
Total expenses	\$121,577,718		\$18,670

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	6,512
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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
Screen: Statement of net position (1)				
Screen Entry	The amount reported is outside the expected range of between 34,896,971 and 104,690,913 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Revenue bonds were issued for the construction of new classroom buildings.			