

UNIVERSITY OF HOUSTON
CLEAR LAKE

IPEDS Survey

Finance Section for Public Institutions

For The Year Ended August 31, 2017

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 no new changes to the 2017-18 Finance data collection, only clarification of instructions:

- For all institutions, instructions have been added to the expense section to clarify that Operation and Maintenance expenses should be excluded from the other natural classification categories (e.g., salaries and wages, benefits, depreciation, etc.)
- For GASB institutions, clarifications have been added to the pension section for institutions with jointly audited financial statements.

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, 2017.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2016"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2017"/>

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.)

<input checked="" type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input type="radio"/> Don't know OR in progress (Explain in box below)
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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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input checked="" type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

<input type="radio"/> No
<input checked="" type="radio"/> 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?

<input checked="" type="radio"/> No
<input type="radio"/> 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, 2016 - August 31, 2017

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 <u>current assets</u>	78,822,698	80,862,009
31	Depreciable <u>capital assets</u> , net of depreciation	55,660,967	57,780,288
04	Other noncurrent assets CV=[A05-A31]	184,703,863	102,703,410
05	Total <u>noncurrent assets</u>	240,364,830	160,483,698
06	Total assets CV=(A01+A05)	319,187,528	241,345,707
19	<u>Deferred outflows of resources</u>	76,738	0
Liabilities			
07	<u>Long-term debt, current portion</u>	7,835,739	4,559,249
08	Other current liabilities CV=(A09-A07)	55,196,308	42,560,284
09	Total <u>current liabilities</u>	63,032,047	47,119,533
10	<u>Long-term debt</u>	142,697,571	88,445,275
11	Other noncurrent liabilities CV=(A12-A10)	1,260,055	1,220,792
12	Total <u>noncurrent liabilities</u>	143,957,626	89,666,067
13	Total liabilities CV=(A09+A12)	206,989,673	136,785,600
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	47,072,328	42,121,822
15	<u>Restricted-expendable</u>	6,868,482	6,731,035
16	<u>Restricted-nonexpendable</u>	10,325,829	9,475,297
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	48,007,954	46,231,953
18	Net position CV=[(A06+A19)-(A13+A20)]	112,274,593	104,560,107

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, 2016 - August 31, 2017

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	10,725,670	9,437,722
22	<u>Infrastructure</u>	9,515,364	9,515,364
23	<u>Buildings</u>	114,071,270	113,089,919
32	Equipment, including art and <u>library collections</u>	46,023,161	42,659,825
27	<u>Construction in progress</u>	31,288,214	2,539,386
Total for Plant, Property and Equipment CV = (A21+ .. A27)		211,623,679	177,242,216
28	<u>Accumulated depreciation</u>	112,067,255	107,541,814
33	Intangible assets, net of accumulated amortization	34,196	56,993
34	Other capital assets	0	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, 2016 - August 31, 2017

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	133,898,268	127,565,601
02	Total expenses and deductions for this institution AND all of its child institutions	126,183,782	121,577,718
03	Change in net position during year CV=(D01-D02)	7,714,486	5,987,883
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	104,560,107	98,572,224
05	<u>Adjustments to beginning net position</u> 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)	112,274,593	104,560,107

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, 2016 - August 31, 2017

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)	9,707,693	9,200,550
02	Other federal grants (Do NOT include FDSL amounts)	592,654	993,561
03	Grants by state government	1,968,019	1,266,255
04	Grants by local government	0	0
05	Institutional grants from restricted resources	398,677	458,312
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	8,489,061	7,995,025
07	Total revenue that funds scholarships and fellowships	21,156,104	19,913,703
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	10,633,465	8,960,918
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	10,633,465	8,960,918
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.	10,522,639	10,952,785

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, 2016 - August 31, 2017

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition and fees</u> , after deducting discounts & allowances	60,376,438	63,286,397
	Grants and contracts - operating		
02	Federal operating grants and contracts	2,300,178	2,550,338
03	State operating grants and contracts	2,701,066	1,951,132
04	Local government/private operating grants and contracts	376,673	1,081,142
04a	Local government operating grants and contracts	18,627	1,214
04b	Private operating grants and contracts	358,046	1,079,928
05	Sales and services of <u>auxiliary enterprises</u> , after deducting discounts and allowances	1,524,884	1,432,924
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>	1,245,326	1,125,457
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	4,728	3,132
09	Total operating revenues	68,529,293	71,430,522

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	36,692,923	36,369,537
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	10,033,990	9,758,472
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	377,806	414,772
17	<u>Investment income</u>	2,698,124	1,070,775
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	15,590	114,204
19	Total nonoperating revenues	49,818,433	47,727,760
27	Total operating and nonoperating revenues CV=[B19+B09]	118,347,726	119,158,282
28	12-month Student FTE from E12	6,295	6,512
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,800	18,298

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	8,005,116	5,336,744
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	507,832	244,839
23	Other revenues and additions CV=[B24-(B20+...+B22)]	7,037,594	2,825,736
24	Total other revenues and additions CV=[B25-(B9+B19)]	15,550,542	8,407,319
25	Total all revenues and other additions	133,898,268	127,565,601

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, 2016 - August 31, 2017

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>	55,357,674	54,467,851	36,851,980	36,187,807
02	<u>Research</u>	2,178,550	1,961,343	1,044,157	982,962
03	<u>Public service</u>	179,434	836,516	20,355	93,540
05	<u>Academic support</u>	20,704,018	19,929,702	9,698,252	8,579,697
06	<u>Student services</u>	9,926,264	9,996,086	3,924,204	3,875,412
07	<u>Institutional support</u>	19,102,118	18,283,675	9,535,645	8,986,917
10	<u>Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)</u>	10,522,639	10,952,785		
11	<u>Auxiliary enterprises</u>	8,213,085	5,149,760	3,398,719	2,927,947
12	<u>Hospital services</u>	0	0	0	0
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	0	0	0	0
19	Total expenses and deductions	126,183,782	121,577,718	64,473,312	61,634,282

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2016 - August 31, 2017

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	64,473,312	61,634,282
19-3	Benefits	17,575,364	16,598,525
19-4	Operation and Maintenance of Plant (as a natural expense)	7,433,424	6,700,548
19-5	Depreciation	6,155,106	5,913,819
19-6	Interest	707,348	1,026,529
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	29,839,228	29,704,015
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	126,183,782	121,577,718
20-1	12-month Student FTE (from E12 survey)	6,295	6,512
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	20,045	18,670

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, 2016 - August 31, 2017

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	25,079,038	25,246,987
02	Value of <u>endowment assets</u> at the end of the fiscal year	27,147,428	25,079,038

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, 2016 - August 31, 2017

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	71,009,903	71,009,903			
02 Sales and services	2,770,210	1,245,326	1,524,884	0	0
03 Federal grants/contracts (excludes Pell Grants)	2,300,178	2,300,178	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	44,698,039	44,698,039	0	0	0
05 State grants and contracts	2,701,066	2,701,066	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	18,627	18,627	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	1,243,684				
10 Interest earnings	487,407				
11 Dividend earnings	0				
12 Realized capital gains	654,474				

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, 2016 - August 31, 2017

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	18,678,266	17,717,810	960,456	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	2,395,141	2,212,818	182,323	0	0
04 Current expenditures including salaries	106,403,550	101,130,669	5,272,881	0	0
Capital outlays					
05 Construction	28,748,828	27,822,081	926,747	0	0
06 Equipment purchases	3,049,116	3,017,551	31,565	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds and activities	707,348				

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, 2016 - August 31, 2017

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	85,706,978
02 Long-term debt issued during fiscal year	67,029,753
03 Long-term debt retired during fiscal year	8,963,309
04 Long-term debt outstanding at end of fiscal year	143,773,422
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, 2016 - August 31, 2017

Assets		Amount
Category		
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	113,820,681
09	Total cash and security assets held at end of fiscal year in all other funds	31,344,157

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:	<input type="text" value="Bobby Kegresse"/>				
Email:	<input type="text" value="Kegresse@uhcl.edu"/>				

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

<input type="text" value="1.00"/>	Number of Staff (including yourself)
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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="12.00"/> hours	<input type="text" value="16.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> 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 2017.

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	\$60,376,438	46%	\$9,591
State appropriations	\$36,692,923	28%	\$5,829
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$15,053,861	11%	\$2,391
Private gifts, grants, and contracts	\$735,852	1%	\$117
Investment income	\$2,698,124	2%	\$429
Other core revenues	\$16,816,186	13%	\$2,671
Total core revenues	\$132,373,384	100%	\$21,028
Total revenues	\$133,898,268		\$21,271

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	\$55,357,674	47%	\$8,794
Research	\$2,178,550	2%	\$346
Public service	\$179,434	0%	\$29
Academic support	\$20,704,018	18%	\$3,289
Institutional support	\$19,102,118	16%	\$3,034
Student services	\$9,926,264	8%	\$1,577
Other core expenses	\$10,522,639	9%	\$1,672
Total core expenses	\$117,970,697	100%	\$18,740
Total expenses	\$126,183,782		\$20,045

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	6,295

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 68,392,800 and 205,178,400 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 and student housing.			
Screen: Expenses Part 1				
Screen Entry	The amount reported is outside the expected range of between 418,258 and 1,254,774 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Expenses were approximately \$500K less than FY16 due to a public service grant that ended in FY17.			