

Institution: Texas A & M University-Corpus Christi (224147)

User ID: P2241471

**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: Texas A & M University-Corpus Christi (224147)

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## 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: <input type="text" value="9"/>	Year: <input type="text" value="2012"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2013"/>

**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<br>(Explain in box below) | <input type="radio"/> Don't know<br>(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?

- |   |
|---|
| <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 checked="" type="radio"/> Auxiliary enterprises                  |
| <input type="radio"/> Student services                                  |
| <input 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 checked="" type="radio"/> Yes - (report endowment assets) |
| <input type="radio"/> No   |

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

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**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>	54,472,544	49,758,362
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	201,289,322	202,523,451
04	Other noncurrent assets <b>CV=[A05-A31]</b>	105,184,145	87,398,584
05	Total noncurrent assets	306,473,467	289,922,035
06	Total assets <b>CV=(A01+A05)</b>	360,946,011	339,680,397
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other current liabilities <b>CV=(A09-A07)</b>	49,191,973	40,068,912
09	Total current liabilities	49,191,973	40,068,912
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities <b>CV=(A12-A10)</b>	2,692,738	2,593,701
12	Total noncurrent liabilities	2,692,738	2,593,701
13	Total liabilities <b>CV=(A09+A12)</b>	51,884,711	42,662,613
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	219,915,072	217,429,100
15	Restricted-expendable	11,532,359	10,371,218
16	Restricted-nonexpendable	7,676,696	7,059,700
17	Unrestricted <b>CV=[A18-(A14+A15+A16)]</b>	69,937,173	62,157,766
18	Total net assets <b>CV=(A06-A13)</b>	309,061,300	297,017,784

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
<b>Capital Assets</b>			
21	<u>Land and land improvements</u>	6,243,621	6,021,625
22	<u>Infrastructure</u>	35,430,803	31,858,117
23	<u>Buildings</u>	254,327,989	247,999,627
32	Equipment, including art and <u>library collections</u>	39,322,292	35,111,919
27	<u>Construction in progress</u>	11,517,687	7,965,951
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		346,842,392	328,957,239
28	<u>Accumulated depreciation</u>	128,252,617	113,345,549
33	Intangible assets, net of accumulated amortization	1,325,296	1,817,409
34	Other capital assets	0	0

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)	15,772,459	15,665,359
02	Other federal grants (Do NOT include FDSL amounts)	433,608	682,765
03	Grants by state government	5,151,402	4,667,024
04	Grants by local government	0	0
05	Institutional grants from restricted resources	1,125,559	1,346,620
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	8,832,446	7,960,296
07	Total gross scholarships and fellowships	31,315,474	30,322,064
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	17,342,935	14,624,605
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	17,342,935	14,624,605
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.	13,972,539	15,697,459

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
	<b>Operating Revenues</b>		
01	Tuition and fees, after deducting discounts & allowances	60,712,076	55,857,762
	Grants and contracts - operating		
02	Federal operating grants and contracts	12,022,534	11,430,402
03	State operating grants and contracts	5,788,411	5,469,021
04	Local government/private operating grants and contracts	4,473,186	4,252,964
	04a Local government operating grants and contracts	2,744,219	2,524,602
	04b Private operating grants and contracts	1,728,967	1,728,362
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	4,749,787	4,561,040
06	Sales and services of hospitals, after deducting patient contractual allowances	0	0
26	Sales and services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	4,042,276	3,763,042
09	Total operating revenues	91,788,270	85,334,231

**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
<b>Nonoperating Revenues</b>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	54,424,655	55,001,916
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	15,792,889	15,685,469
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,224,671	5,504,005
17	<u>Investment income</u>	1,360,387	1,178,319
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	4,435,124	3,251,885
19	Total nonoperating revenues	82,237,726	80,621,594
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	174,025,996	165,955,825
28	<b>12-month Student FTE from E12</b>	9,092	8,817
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	19,141	18,822

**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	0	0
21	Capital grants and gifts	138,423	220,971
22	Additions to permanent endowments	647,975	477,977
23	Other revenues and additions CV=[B24-(B20+...+B22)]	17,697,709	53,101,033
24	Total other revenues and additions	18,484,107	53,799,981
25	Total all revenues and other additions CV=[B09+B19+B24]	192,510,103	219,755,806

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
<b>Expenses and Deductions</b>									
01	Instruction	55,529,209	31,946,195	6,890,503	4,792,035	7,301,788	0	4,598,688	53,947,657
02	Research	16,369,055	7,699,562	1,518,299	1,154,960	1,759,852		4,236,382	15,166,411
03	Public service	3,867,019	1,319,520	266,540	197,932	301,596		1,781,431	4,646,823
05	Academic support	23,183,470	9,975,535	2,226,089	1,496,363	2,280,060	0	7,205,423	21,138,095
06	Student services	13,178,860	5,441,080	1,240,704	816,180	1,243,641	0	4,437,255	12,356,783
07	Institutional support	14,194,304	6,699,453	1,415,073	1,004,940	1,531,262	0	3,543,576	12,736,176
08	Operation and maintenance of plant (see instructions)	0	2,318,507	724,205	-10,485,220	0	0	7,442,508	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	13,972,539						13,972,539	15,697,459
11	Auxiliary enterprises	19,304,577	6,818,582	1,599,873	1,022,810	1,558,490	0	8,304,822	17,994,261
12	Hospital services	0	0	0	0	0	0	0	0
13	Independent operations	0	0	0	0	0	0	0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	20,867,555						20,867,554	23,016,414
19	<b>Total expenses and deductions</b>	180,466,588	72,218,435	15,881,286	0	15,976,689	0	76,390,178	176,700,079
	Prior year amount	176,700,079	68,794,126	15,405,362		16,093,300	0	76,407,291	
20	12-month Student FTE from E12	9,092							8,817
21	<b>Total expenses and deductions per student FTE CV=[C19/C20]</b>	19,849							20,041

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, 2012 - August 31, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	192,510,103	219,755,806
02	Total expenses and deductions (from C19)	180,466,588	176,700,079
03	Change in net position during year CV=(D01-D02)	12,043,515	43,055,727
04	Net position beginning of year	297,017,784	253,962,057
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	1	0
06	Net position end of year (from A18)	309,061,300	297,017,784

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, 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	9,617,919	8,833,098
02	Value of <u>endowment assets</u> at the end of the fiscal year	11,282,209	9,617,919

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	78,055,011	78,055,011			
02 Sales and services	8,155,117	3,405,330	4,749,787	0	
03 Federal grants/contracts (excludes Pell Grants)	12,022,534	12,022,534			
Revenue from the state government:					
04 State appropriations, current & capital	54,424,655	54,424,655			
05 State grants and contracts	5,788,411	5,788,411			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	2,744,219	2,744,219			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	7,953,638				
10 Interest earnings	1,368,754				
11 Dividend earnings	0				
12 Realized capital gains	0				

**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	72,218,435	65,399,853	6,818,582	0	
02 Employee benefits, total	13,674,988	12,075,115	1,599,873	0	
03 Payment to state retirement funds (maybe included in line 02 above)	2,206,298	2,206,298			
04 Current expenditures other than salaries	61,051,393	50,165,271	10,886,122		
Capital outlay:					
05 Construction	6,740,579	6,740,579			
06 Equipment purchases	3,749,905	3,550,050	199,855		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities					
09 Scholarships/fellowships	31,315,474	31,315,474			

**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	0
02	Long-term debt issued during fiscal year	0
03	Long-term debt retired during fiscal year	0
04	Long-term debt outstanding at end of fiscal year	0
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, 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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$60,712,076	32%	\$6,678
Government appropriations	\$54,424,655	29%	\$5,986
Government grants and contracts	\$36,348,053	19%	\$3,998
Private gifts, grants, and contracts	\$7,953,638	4%	\$875
Investment income	\$1,360,387	1%	\$150
Other core revenues	\$26,961,507	14%	\$2,965
Total core revenues	\$187,760,316	100%	\$20,651
Total revenues	\$192,510,103		\$21,174

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	\$55,529,209	34%	\$6,107
Research	\$16,369,055	10%	\$1,800
Public service	\$3,867,019	2%	\$425
Academic support	\$23,183,470	14%	\$2,550
Institutional support	\$14,194,304	9%	\$1,561

**Core Expenses**

Student services	\$13,178,860	8%	\$1,450
Other core expenses	\$34,840,094	22%	\$3,832
Total core expenses	\$161,162,011	100%	\$17,726
Total expenses	\$180,466,588		\$19,849

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.

	<b>Calculated value</b>
FTE enrollment	9,092

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**

Texas A & M University-Corpus Christi (224147)

**There are no errors for the selected survey and institution.**