

Institution: Texas A & M University-Corpus Christi (224147)  
User ID: P2241472

**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.

**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
	<b>Assets</b>		
01	Total current assets	59,860,032	61,381,975
31	Depreciable capital assets, net of depreciation	211,792,467	216,019,384
04	Other noncurrent assets CV=[A05-A31]	122,930,184	116,556,900
05	Total noncurrent assets	334,722,651	332,576,284
06	<b>Total assets</b> CV=(A01+A05)	394,582,683	393,958,259
19	Deferred outflows of resources	0	
	<b>Liabilities</b>		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	53,177,630	47,985,495
09	Total current liabilities	53,177,630	47,985,495
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	3,709,313	3,494,157
12	Total noncurrent liabilities	3,709,313	3,494,157
13	<b>Total liabilities</b> CV=(A09+A12)	56,886,943	51,479,652
20	Deferred inflows of resources	0	
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	237,961,530	247,461,762
15	Restricted-expendable	13,456,298	13,303,821
16	Restricted-nonexpendable	9,394,585	8,732,078
17	Unrestricted CV=[A18-(A14+A15+A16)]	76,883,327	72,980,946
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	337,695,740	342,478,607

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
<b>Capital Assets</b>			
21	Land and land improvements	6,488,846	<b>6,488,846</b>
22	Infrastructure	41,158,869	<b>38,385,286</b>
23	Buildings	294,635,033	<b>290,926,360</b>
32	Equipment, including art and library collections	51,007,167	<b>46,303,376</b>
27	Construction in progress	18,711,740	<b>23,904,168</b>
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	<b>412,001,655</b>	<b>406,008,036</b>
28	Accumulated depreciation	174,759,226	<b>159,090,108</b>
33	Intangible assets, net of accumulated amortization	719,100	<b>446,005</b>
34	Other capital assets	0	<b>0</b>

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 <b>AND all of its child institutions</b>	211,466,557	<b>220,770,866</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	216,249,424	<b>198,025,674</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	 -4,782,867	<b>22,745,192</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	342,478,607	<b>319,733,415</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	<b>0</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	337,695,740	<b>342,478,607</b>

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

There was a decrease in transfers between fy15 and fy16. In 2015, we had a transfer of \$25 million for completion of construction related to the University Center Building. In 2016, the transfer was for only \$3.6 million.

**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)	17,923,266	16,902,829
02	Other federal grants (Do NOT include FDSL amounts)	283,457	197,854
03	Grants by state government	9,016,009	7,217,999
04	Grants by local government	0	0
05	Institutional grants from restricted resources	2,002,843	1,732,588
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	13,618,941	13,547,306
07	Total revenue that funds scholarships and fellowships	42,844,516	39,598,576
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	23,931,513	22,063,699
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	23,931,513	22,063,699
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.	18,913,003	17,534,877

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
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	72,620,636	67,875,899
	Grants and contracts - operating		
02	Federal operating grants and contracts	12,908,656	13,269,755
03	State operating grants and contracts	8,055,709	6,220,012
04	Local government/private operating grants and contracts	6,871,291	5,326,048
	04a Local government operating grants and contracts	1,835,944	1,861,662
	04b Private operating grants and contracts	5,035,347	3,464,386
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	6,894,469	6,620,272
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)]	4,642,804	4,947,271
09	Total operating revenues	111,993,565	104,259,257



**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
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	64,134,852	59,357,061
12	Local appropriations, education district taxes, and similar support		0
	Grants-nonoperating		
13	Federal nonoperating grants <b>Do NOT include Federal Direct Student Loans</b>	17,944,281	16,923,699
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	6,493,515	6,318,071
17	Investment income	3,983,728	-623,804
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,032,079	295,530
19	Total nonoperating revenues	93,588,455	82,270,557
27	Total operating and nonoperating revenues CV=[B19+B09]	205,582,020	186,529,814
28	<b>12-month Student FTE from E12</b>	9,746	9,503
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	21,094	19,629

**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	0	0
21	Capital grants and gifts	4,786	9,001
22	Additions to permanent endowments	615,898	359,193
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,263,853	33,872,858
24	Total other revenues and additions CV=[B25-(B9+B19)]	5,884,537	34,241,052
25	Total all revenues and other additions	211,466,557	220,770,866

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	69,117,347	<b>63,588,154</b>	38,995,476	<b>36,597,738</b>
02	Research	23,431,191	<b>20,887,155</b>	10,026,223	<b>9,037,337</b>
03	Public service	3,278,378	<b>3,558,494</b>	1,359,431	<b>1,500,739</b>
05	Academic support	30,852,761	<b>28,629,125</b>	13,252,696	<b>12,974,822</b>
06	Student services	10,966,361	<b>11,933,272</b>	3,816,736	<b>4,370,735</b>
07	Institutional support	15,559,601	<b>15,576,228</b>	8,994,961	<b>8,070,319</b>
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	18,913,003	<b>17,534,877</b>		
11	Auxiliary enterprises	21,208,290	<b>19,213,007</b>	7,974,606	<b>7,203,991</b>
12	Hospital services	0	<b>0</b>	0	<b>0</b>
13	Independent operations	0	<b>0</b>	0	<b>0</b>
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	22,922,492	<b>17,105,362</b>	1,257,077	<b>0</b>
19	<b>Total expenses and deductions</b>	216,249,424	<b>198,025,674</b>	85,677,206	<b>81,038,234</b>

**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)	85,677,206	81,038,234
19-3	Benefits	22,190,041	20,637,913
19-4	Operation and Maintenance of Plant (as a natural expense)	11,215,146	10,979,854
19-5	Depreciation	18,410,643	17,288,321
19-6	Interest	0	0
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	78,756,388	
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	216,249,424	198,025,674
20-1	12-month Student FTE (from E12 survey)	9,746	9,503
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	22,189	20,838

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	13,914,231	13,673,273
02	Value of endowment assets at the end of the fiscal year	14,774,892	13,914,231

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	96,552,149	96,552,149			
02 Sales and services	10,833,062	3,938,593	6,894,469	0	
03 Federal grants/contracts (excludes Pell Grants)	12,908,656	12,908,656			
Revenue from the state government:					
04 State appropriations, current & capital	64,134,852	64,134,852			
05 State grants and contracts	8,055,709	8,055,709			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	1,835,944	1,835,944			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	11,528,862				
10 Interest earnings	3,988,362				
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 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	18,607,914	16,509,206	2,098,708		
03 Payment to state retirement funds (maybe included in line 02 above)	3,582,128	3,582,128			
04 Current expenditures <b>including</b> salaries	65,537,662	54,402,686	11,134,976		
<b>Capital outlays</b>					
05 Construction	5,503,616	5,503,616			
06 Equipment purchases	3,848,840	3,795,415	53,425		
07 Land purchases	0				
08 Interest on debt outstanding, all funds and activities					

**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	
02 Long-term debt issued during fiscal year	
03 Long-term debt retired during fiscal year	
04 Long-term debt outstanding at end of fiscal year	
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 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	
08 Total cash and security assets held at end of fiscal year in bond funds	
09 Total cash and security assets held at end of fiscal year in all other funds	

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: Yolanda Castorena
Email: Yolanda.Castorena@tamucc.edu

How long did it take to prepare this survey component?	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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$72,620,636	35%	\$7,451
State appropriations	\$64,134,852	31%	\$6,581
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$40,744,590	20%	\$4,181
Private gifts, grants, and contracts	\$11,528,862	6%	\$1,183
Investment income	\$3,983,728	2%	\$409
Other core revenues	\$11,559,420	6%	\$1,186
<b>Total core revenues</b>	<b>\$204,572,088</b>	<b>100%</b>	<b>\$20,990</b>
<b>Total revenues</b>	<b>\$211,466,557</b>		<b>\$21,698</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	\$69,117,347	35%	\$7,092
Research	\$23,431,191	12%	\$2,404
Public service	\$3,278,378	2%	\$336
Academic support	\$30,852,761	16%	\$3,166
Institutional support	\$15,559,601	8%	\$1,597
Student services	\$10,966,361	6%	\$1,125
Other core expenses	\$41,835,495	21%	\$4,293
<b>Total core expenses</b>	<b>\$195,041,134</b>	<b>100%</b>	<b>\$20,012</b>
<b>Total expenses</b>	<b>\$216,249,424</b>		<b>\$22,189</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	9,746
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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**

Texas A & M University-Corpus Christi (224147)

Source	Description	Severity	Resolved	Options
<b>Screen: Changes to Net Position</b>				
Screen Entry	The calculated amount of change in net position during the year in Part D (line 03) is expected to be greater than zero. Please confirm that the data reported are correct. (Error #5202)	Confirmation	Yes	