

Institution: Sam Houston State University (227881)  
User ID: P2278811

## 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.

#### Changes to reporting for 2019-20

- GASB institutions only: Revised Pension screening question to add defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals
- GASB institutions only: In Part M, new data elements were added to collect postemployment benefits other than pension (OPEB) amounts

For 2020-21 changes, please review the preview screens available on the [Survey Materials](#) page.

#### 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, 2019.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2018

And ending: month/year (MMYYYY)

Month: 8

Year: 2019

#### 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 and Postemployment Benefits Other than Pension (OPEB)

Does your institution include defined benefit pension or postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

No

 Yes

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

Sam Houston State University is part of the State of Texas financial report.

**Part A - Statement of Net Position Page 1**

Fiscal Year: September 1, 2018 - August 31, 2019

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	212,432,370	223,398,208
31	Depreciable capital assets, net of depreciation	316,378,548	319,520,466
04	Other noncurrent assets CV=[A05-A31]	469,629,352	368,821,563
05	Total noncurrent assets	786,007,900	688,342,029
06	<b>Total assets</b> CV=(A01+A05)	998,440,270	911,740,237
19	<b>Deferred outflows of resources</b>	0	0
	<b>Liabilities</b>		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	151,013,813	142,672,722
09	Total current liabilities	151,013,813	142,672,722
10	Long-term debt		0
11	Other noncurrent liabilities CV=(A12-A10)	4,393,645	4,246,645
12	Total noncurrent liabilities	4,393,645	4,246,645
13	<b>Total liabilities</b> CV=(A09+A12)	155,407,458	146,919,367
20	<b>Deferred inflows of resources</b>		0
	<b>Net Position</b>		
14	Invested in capital assets, net of related debt	601,626,726	511,586,028
15	Restricted-expendable	52,722,417	68,903,846
16	Restricted-nonexpendable	88,684,759	76,255,989
17	Unrestricted CV=[A18-(A14+A15+A16)]	99,998,910	108,075,007
18	<b>Net position</b> CV=[(A06+A19)-(A13+A20)]	843,032,812	764,820,870

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

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**Part A - Statement of Net Position Page 2**

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	Land and land improvements	86,348,176	78,207,331
22	Infrastructure	27,711,747	22,536,513
23	Buildings	547,775,983	530,208,656
32	Equipment, including art and library collections	61,878,210	61,937,083
27	Construction in progress	237,514,039	154,640,871
<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>		961,228,155	847,530,454
28	Accumulated depreciation	361,138,095	335,142,214
33	Intangible assets, net of accumulated amortization	0	124,250
34	Other capital assets	1,536,666	1,434,666

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, 2018 - August 31, 2019

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>	473,664,738	<b>442,233,760</b>
02	Total expenses and deductions for this institution <b>AND all of its child institutions</b>	395,452,796	<b>363,707,097</b>
03	Change in net position during year <b>CV=(D01-D02)</b>	78,211,942	<b>78,526,663</b>
04	Net position beginning of year for this institution <b>AND all of its child institutions</b>	764,820,870	<b>686,289,265</b>
05	Adjustments to beginning net position and other gains or losses <b>CV=[D06-(D03+D04)]</b>	0	<b>4,942</b>
06	Net position end of year for this institution <b>AND all of its child institutions (from A18)</b>	843,032,812	<b>764,820,870</b>

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, 2018 - August 31, 2019

**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)	38,654,721	36,438,150
02	Other federal grants (Do NOT include FDSL amounts)	1,660,687	1,458,447
03	Grants by state government	18,815,049	16,225,882
04	Grants by local government	0	0
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	37,544,042	40,080,712
07	Total revenue that funds scholarships and fellowships	96,674,499	94,203,191
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	57,535,848	56,702,287
09	Discounts and allowances applied to sales and services of auxiliary enterprises	8,156,997	8,073,441
10	Total discounts and allowances CV=(E08+E09)	65,692,845	64,775,728
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.	30,981,654	29,427,463

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, 2018 - August 31, 2019

Line No.	Source of Funds	Current year amount	Prior year amount
<b>Operating Revenues</b>			
01	Tuition and fees, after deducting discounts & allowances	165,358,086	157,307,281
	Grants and contracts - operating		
02	Federal operating grants and contracts	8,045,353	6,443,655
03	State operating grants and contracts	18,904,040	16,651,794
04	Local government/private operating grants and contracts	3,982,664	2,414,514
	04a Local government operating grants and contracts	3,982,664	2,414,514
	04b Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	37,279,085	38,154,099
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)]	10,838,009	10,429,846
09	Total operating revenues	244,407,237	231,401,189



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

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	71,685,627	71,568,170
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>	38,994,372	36,518,651
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	10,336,146	7,378,352
17	Investment income	5,272,415	8,932,474
18	Other nonoperating revenues <b>CV=[B19-(B10+...+B17)]</b>	342,140	23,246,252
19	Total nonoperating revenues	126,630,700	147,643,899
27	Total operating and nonoperating revenues <b>CV=[B19+B09]</b>	371,037,937	379,045,088
28	<b>12-month Student FTE from E12</b>	18,420	18,312
29	Total operating and nonoperating revenues per student FTE <b>CV=[B27/B28]</b>	20,143	20,699

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

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	17,329,858	17,329,858
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	7,595,128	5,096,441
23	Other revenues and additions CV=[B24-(B20+...+B22)]	77,701,815	40,762,373
24	Total other revenues and additions CV=[B25-(B9+B19)]	102,626,801	63,188,672
25	Total all revenues and other additions	473,664,738	442,233,760

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, 2018 - August 31, 2019  
**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	123,113,654	119,027,794	75,345,662	73,113,308
02	Research	10,751,928	8,089,259	5,313,861	4,584,984
03	Public service	14,757,214	13,867,166	6,022,557	5,499,106
05	Academic support	55,000,117	52,840,084	21,277,939	20,290,233
06	Student services	34,570,526	31,876,007	16,204,988	14,984,648
07	Institutional support	26,911,373	24,612,169	13,932,285	12,539,936
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	30,981,654	29,427,463		
11	Auxiliary enterprises	57,856,547	55,116,088	12,695,530	12,391,368
12	Hospital services	21,280	0	10,933	0
13	Independent operations		0		0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	41,488,503	28,851,067	1,074,701	916,288
19	<b>Total expenses and deductions</b>	395,452,796	363,707,097	151,878,456	144,319,871

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

Fiscal Year: September 1, 2018 - August 31, 2019

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	151,878,456	144,319,871
19-3	Benefits	42,421,114	39,133,950
19-4	Operation and Maintenance of Plant (as a natural expense)	23,059,240	24,386,951
19-5	Depreciation	29,545,340	25,259,082
19-6	Interest	137	11
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	148,548,509	130,607,232
19-1	<b>Total Expenses and Deductions (from Part C-1, Line 19)</b>	395,452,796	363,707,097
20-1	12-month Student FTE (from E12 survey)	18,420	18,312
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	21,469	19,862

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

The increase in interest expense between FY 18 and FY 19 is only \$126. Though the percentage change is significant, the dollar amount is not and there is not a significant change in operations to explain the difference. There will not be a revision of the amount.

### Part H - Details of Endowment Assets

Fiscal Year: September 1, 2018 - August 31, 2019

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	125,827,277	108,024,087
02	Value of endowment assets at the end of the fiscal year	119,870,730	125,827,277

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, 2018 - August 31, 2019**

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	222,893,934	222,893,934			
02 Sales and services	49,495,995	4,059,913	45,436,082	0	
03 Federal grants/contracts (excludes Pell Grants)	6,490,026	6,490,026			
Revenue from the state government:					
04 State appropriations, current & capital	89,015,485	89,015,485			
05 State grants and contracts	18,815,049	18,815,049			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	3,982,664	3,982,664			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	10,336,146				
10 Interest earnings	5,272,415				
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, 2018 - August 31, 2019**

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	45,867,245	42,322,365	3,541,475	3,405	0
03 Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04 Current expenditures <b>including</b> salaries	353,964,352	305,513,156	48,433,382	17,814	0
<b>Capital outlays</b>					
05 Construction	106,021,266	106,021,266	0	0	0
06 Equipment purchases	3,729,705	3,511,043	218,662	0	0
07 Land purchases	7,846,320	7,846,320			
08 Interest on debt outstanding, all funds and activities	11,874,906				

**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, 2018 - August 31, 2019

Debt	
Category	Amount
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 for Census Bureau, page 2**

Fiscal Year: September 1, 2018 - August 31, 2019

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.**

All debt is carried in the name of our System Office (Texas State University System) and is not reflected in our financial report.

**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: Amanda Withers  
 Email: withers@shsu.edu

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

2.00 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	2.00 hours	10.00 hours	1.00 hours	2.00 hours
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 2019.

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	\$165,358,086	38%	\$8,977
State appropriations	\$71,685,627	16%	\$3,892
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$69,926,429	16%	\$3,796
Private gifts, grants, and contracts	\$10,336,146	2%	\$561
Investment income	\$5,272,415	1%	\$286
Other core revenues	\$113,806,950	26%	\$6,178
<b>Total core revenues</b>	<b>\$436,385,653</b>	<b>100%</b>	<b>\$23,691</b>
<b>Total revenues</b>	<b>\$473,664,738</b>		<b>\$25,715</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	\$123,113,654	36%	\$6,684
Research	\$10,751,928	3%	\$584
Public service	\$14,757,214	4%	\$801
Academic support	\$55,000,117	16%	\$2,986
Institutional support	\$26,911,373	8%	\$1,461
Student services	\$34,570,526	10%	\$1,877
Other core expenses	\$72,470,157	21%	\$3,934
<b>Total core expenses</b>	<b>\$337,574,969</b>	<b>100%</b>	<b>\$18,327</b>
<b>Total expenses</b>	<b>\$395,452,796</b>		<b>\$21,469</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.

Calculated value
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FTE enrollment	18,420
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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 clock hours). All doctor's degree students are reported as graduate students.

**Finance**

**Sam Houston State University (227881)**

Source	Description	Severity	Resolved	Options
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**Global Edits**

Perform Edits	You reported expenses for hospital services in Part C (line 12) but did not report corresponding revenues in Part B (line 06). Please correct your data or explain. (Error #5415)	Explanation	Yes	
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Reason: We incurred costs in opening our clinic in FY19, but the clinic did not open for patients until FY20

Related Screens: Expenses Part 1

**Screen: Expenses Part 2**

Screen Entry	The amount reported is outside the expected range of between 6 and 16 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
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Reason: The increase in interest expense between FY 18 and FY 19 is only \$126. Though the percentage change is significant, the dollar amount is not and there is not a significant change in operations to explain the difference. There will not be a revision of the amount.