

Finance 2007-08

Institution: Sam Houston State University (227881)

Finance - Public institutions**Reporting Standard**

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard 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.

Institution: Sam Houston State University (227881)

Finance - Public institutions

General Information Finance - Public Institutions

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction 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, 2007.)

Beginning: month/year (MMYYYY) Month: Year:

And ending: month/year (MMYYYY) Month: Year:

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 Don't know

3. 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. 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 caveats box below)

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

- Yes - (report endowment assets)
 No

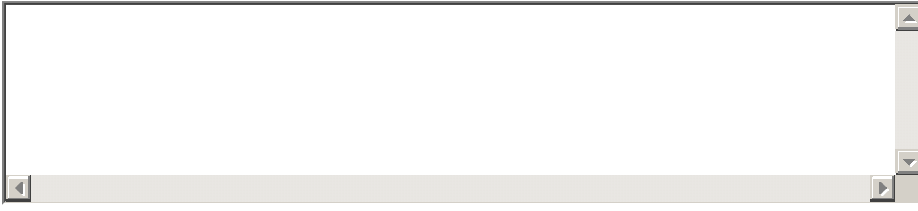
6. Component Units

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

Caveats:



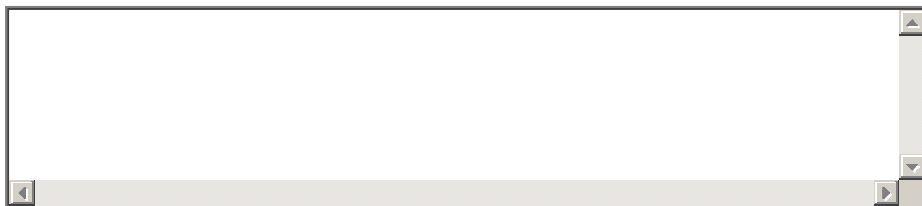
Institution: Sam Houston State University (227881)

Part A - Statement of Net Assets**Fiscal Year 2007****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	124,733,642	109,828,597
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	320,167,671	242,806,647
03	<u>Accumulated depreciation</u> (enter as a positive amount)	160,908,429	153,109,347
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	98,220,793	158,409,652
05	Total noncurrent assets	257,480,035	248,106,952
06	Total assets (CV) CV=(A01+A05)	382,213,677	357,935,549
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	64,713,185	55,775,031
09	Total current liabilities	64,713,185	55,775,031
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	2,708,430	2,344,105
12	Total noncurrent liabilities	2,708,430	2,344,105
13	Total liabilities (CV) CV=(A09+A12)	67,421,615	58,119,136
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	184,341,915	182,324,521
15	<u>Restricted-expendable</u>	0	0
16	<u>Restricted-nonexpendable</u>	31,985,986	25,596,863
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	98,464,161	91,895,029
18	Total Net assets (CV) CV=(A06-A13)	314,792,062	299,816,413

CV= Calculated Value

CAVEATS



Institution: Sam Houston State University (227881)

Part A - Plant, Property, and Equipment

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	27,353,962	2,904,313	0	30,258,275
22	Infrastructure	9,023,978	0	0	9,023,978
23	Buildings	191,053,973	73,257,185	1,275,294	263,035,864
24	Equipment	18,628,929	2,990,726	710,196	20,909,459
25	Art and library collections	10,083,362	556,909	45,514	10,594,757
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	Construction in progress	79,289,664	9,061,844	76,432,476	11,919,032
28	Accumulated depreciation	153,109,348	7,799,081	0	160,908,429

CV = (Beginning Balance + Additions - Ending Balance)

CAVEATS

Institution: Sam Houston State University (227881)

Part B - Revenues and Other Additions**Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
<u>Operating Revenues</u>			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	67,736,700	62,343,165
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	18,386,608	18,610,904
03	State operating grants and contracts	6,124,188	6,221,611
04	Local/private operating grants and contracts	749,581	481,737
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	23,953,460	23,165,184
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	11,880,021	10,740,174
09	Total operating revenues	128,830,558	121,562,775

Institution: Sam Houston State University (227881)

Part B - Revenues and Other Additions**Fiscal Year 2007****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal appropriations	0	0
11	State appropriations	50,205,315	49,446,243
12	Local appropriations, education district taxes, & similar support	0	0
<u>Grants-nonoperating</u>			
13	Federal nonoperating grants	0	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	8,261,060	6,139,349
17	Investment income	4,579,703	1,942,794
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	3,629,018	4,932,320
19	Total nonoperating revenues	66,675,096	62,460,706

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Part B - Revenues and Other Additions

Fiscal Year 2007

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	6,610,870	6,610,870
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	0	14,960,469
24	Total other revenues and additions	6,610,870	21,571,339
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	202,116,524	205,594,820

CV = Calculated Value

CAVEATS

Institution: Sam Houston State University (227881)

Part C - Expenses and Other Deductions

Fiscal Year 2007

Report in whole
dollars
only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	50,340,736	40,235,800	9,461,245	0	643,691
02	Research	3,393,368	1,600,413	324,081	0	1,468,874
03	Public service	15,472,809	7,022,414	2,131,578	0	6,318,817
05	Academic support	22,976,059	9,431,991	1,894,317	0	11,649,751
06	Student services	12,831,765	7,166,687	1,513,606	0	4,151,472
07	Institutional support	11,819,158	5,458,718	2,103,454	0	4,256,986
08	Operation & maintenance of plant	13,934,085	5,058,608	1,197,277	0	7,678,200
09	Depreciation	7,799,081			7,799,081	
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	12,088,025				12,088,025
11	Auxiliary enterprises	25,982,948	8,578,807	2,214,212	0	15,189,929
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	1,035,248	616,935	6,412	0	411,901
15	Total operating expenses	177,673,282	85,170,373	20,846,182	7,799,081	63,857,646
	Prior year amount	160,797,311	78,286,392	18,782,858	6,235,712	57,492,349

Institution: Sam Houston State University (227881)

Part C - Expenses and Other Deductions

Fiscal Year 2007

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Nonoperating Expenses and Deductions						
16	Interest	0				0
17	Other nonoperating expenses & deductions (CV) CV=(C18-C16)	9,501,821	0	0	0	9,501,821
18	Total nonoperating expenses & deductions (CV) CV=(C19-C15)	9,501,821	0	0	0	9,501,821
19	Total expenses & deductions	187,175,103	85,170,373	20,846,182	7,799,081	73,359,467
	Prior year amount	169,574,214	78,286,392	18,782,858	6,235,712	66,269,252

CV = Calculated Value

CAVEATS

Institution: Sam Houston State University (227881)

Part D - Summary of Changes In Net Assets

Fiscal Year 2007

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	202,116,524	205,594,820
02	Total expenses & deductions (from C19)	187,175,103	169,574,214
03	Increase in net assets during year (CV) CV=(D01-D02)	14,941,421	36,020,606
04	Net assets beginning of year	299,816,413	263,795,807
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	34,228	0
06	Net assets end of year (from A18)	314,792,062	299,816,413

CV = Calculated Value

CAVEATS

Institution: Sam Houston State University (227881)

Part E - Scholarships and Fellowships

**Part E - Scholarships and Fellowships
Fiscal Year 2007**

Report in whole dollars only

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants</u> (federal)	11,476,611	10,534,077
02	<u>Other federal grants</u>	828,729	321,136
03	<u>Grants by state government</u>	5,039,592	5,189,945
04	<u>Grants by local government</u>	36,570	36,138
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources (CV)</u> CV=[E07-(E01+...+E05)]	8,722,372	6,716,223
07	Total gross scholarships and fellowships	26,103,874	22,797,519
	<u>Discounts and Allowances</u>		
08	<u>Discounts & allowances applied to tuition & fees</u>	14,015,849	12,603,253
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises (CV)</u> CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	14,015,849	12,603,253
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,088,025	10,194,266

CV = Calculated Value

CAVEATS

Institution: Sam Houston State University (227881)

Part H - Details of Endowment Assets**Fiscal Year 2007**
Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	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	32,090,059	26,311,897
02	Value of <u>endowment assets</u> at the end of the fiscal year	37,819,078	32,090,059

Institution: Sam Houston State University (227881)

Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
Fiscal Year 2007**

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	81,752,549	81,752,549			
02 Sales and services	25,516,828	1,563,368	23,953,460	0	
03 Federal grants/contracts (excludes Pell Grants)	6,909,997	6,909,997			
Revenue from the state government:					
04 State appropriations, current & capital	56,816,185	56,816,185			
05 State grants and contracts	6,124,188	6,124,188			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	749,581	749,581			
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	8,261,060				
10 Interest earnings	4,579,703				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

Institution: Sam Houston State University (227881)

Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
Fiscal Year 2007**

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	85,170,373	76,591,566	8,578,807	0	
02 Employee benefits, total	20,846,182	18,631,970	2,214,212	0	
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0		
04 Current expenditures other than salaries	71,656,726	71,656,726			
Capital outlay:					
05 Construction	9,061,844	6,772,998	2,288,846		
06 Equipment purchases	2,962,727	2,811,868	150,859		
07 Land purchases	1,200	1,200	0		
08 Interest on debt outstanding, all funds & activities	0				
09 Scholarships/fellowships	26,103,874	26,103,874			

CAVEATS

Institution: Sam Houston State University (227881)

Part L - Debt and Assets, page 1

**Part L - Debt and Assets
Fiscal Year 2007**

Debt

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text"/>
02 Long-term debt issued during fiscal year	<input type="text"/>
03 Long-term debt retired during fiscal year	<input type="text"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text"/>

CAVEATS

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

Institution: Sam Houston State University (227881)

Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)
Fiscal Year 2007

Assets

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text"/>

CAVEATS

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