

Finance 2009-10

Institution: Sam Houston State University (227881)

User ID: P92278811

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.

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Finance - Public institutions**Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is OPTIONAL for Fiscal Year 2008-09. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2008-09)

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.

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Finance - Public institutions**General Information****Finance - Public Institutions (unaligned form)**

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, 2009.)

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 (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 ?

- Yes - (report endowment assets)
 No

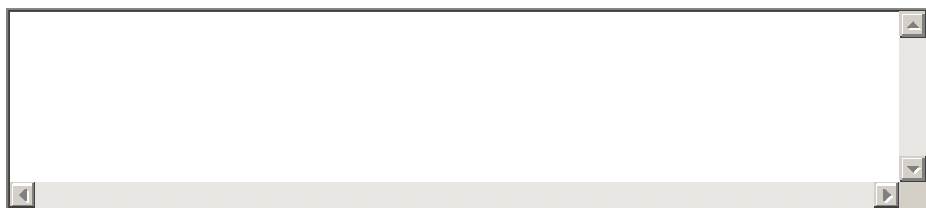
6. Component Units

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

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 Assets**Fiscal Year 2009**

Line no.	Description	Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	174,981,906	173,100,472
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	335,166,392	330,702,887
03	<u>Accumulated depreciation</u>	179,506,808	169,140,723
31	<u>Capital assets</u> , net of depreciation CV =(A02-A03)	155,659,584	161,562,164
04	Other noncurrent assets CV =[A05-(A02-A03)]	143,053,489	117,975,531
05	Total noncurrent assets	298,713,073	279,537,695
06	Total assets CV =(A01+A05)	473,694,979	452,638,167
	<u>Current Liabilities</u>		
07	<u>Long-term debt</u> , current portion	0	0
08	Other <u>current liabilities</u> CV =(A09-A07)	82,414,160	71,686,122
09	Total current liabilities	82,414,160	71,686,122
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV =(A12-A10)	2,856,591	2,710,096
12	Total noncurrent liabilities	2,856,591	2,710,096
13	Total liabilities CV =(A09+A12)	85,270,751	74,396,218
	<u>Net Assets</u>		
14	<u>Invested in capital assets</u> , net of related debt	223,081,485	204,661,316
15	<u>Restricted-expendable</u>	42,719,625	48,049,928
16	<u>Restricted-nonexpendable</u>	37,590,433	36,102,070
17	<u>Unrestricted</u> CV =[A18-(A14+A15+A16)]	85,032,685	89,428,635

18	Total net assets CV=(A06-A13)	388,424,228	378,241,949
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You may use the space below to provide context for the data you've reported above.



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Part A - Plant, Property, and Equipment

Fiscal Year 2009

Line No.	Description	Beginning balance	Additions	Retirements	Ending balance
Plant, Property, and Equipment					
21	Land & land improvements	31,712,464	476,760	0	32,189,224
22	Infrastructure	9,023,978		0	9,023,978
23	Buildings	268,552,551	938,751	450,753	269,040,549
24	Equipment	24,868,387	3,889,334	910,178	27,847,543
25	Art and library collections	11,080,397	573,548	44,086	11,609,859
26	Property obtained under capital leases (if not included in equipment)	0		0	
27	Construction in progress	28,949,618	25,620,133	1,349,173	53,220,578
	Total for Plant, Property and Equipment	374,187,395	31,498,526	2,754,190	402,931,731
	CV = (A21+ .. A27)				
28	Accumulated depreciation	169,140,723	11,550,382	1,184,297	179,506,808

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	<u>Tuition & fees, after deducting discounts & allowances</u>	78,148,081	72,297,027
<u>Grants and contracts - operating</u>			
02	Federal operating grants and contracts	10,144,679	7,140,443
03	State operating grants and contracts	9,706,353	6,129,635
04	Local government/private operating grants and contracts	446,724	494,588
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	29,073,671	25,755,911
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=[B09-(B01++B07)]	13,257,283	11,669,558
09	Total operating revenues	140,776,791	123,487,162

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Part B - Revenues and Other Additions**Fiscal Year 2009**

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	<u>Federal appropriations</u>	<input type="text"/>	0
11	<u>State appropriations</u>	56,598,470	56,440,674
12	<u>Local appropriations, education district taxes, & similar support</u>	<input type="text"/>	0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	13,373,151	13,008,627
14	State nonoperating grants	<input type="text"/>	0
15	Local government nonoperating grants	<input type="text"/>	0
16	<u>Gifts, including contributions from affiliated organizations</u>	4,128,631	6,808,897
17	<u>Investment income</u>	1,757,930	1,798,572
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,487,012	4,117,486
19	Total nonoperating revenues	78,345,194	82,174,256

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Part B - Revenues and Other Additions

Fiscal Year 2009

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	10,184,001	9,916,306
21	<u>Capital grants & gifts</u>		0
22	<u>Additions to permanent endowments</u>		0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	3,205,841	50,000,000
24	Total other revenues and additions	13,389,842	59,916,306
25	Total all revenues and other additions CV=(B09+B19+B24)	232,511,827	265,577,724

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Part C - Expenses and Other Deductions

Fiscal Year 2009

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
Operating Expenses						
01	Instruction	55,917,196	44,116,186	10,912,313		888,697
02	Research	8,617,548	3,371,907	687,818		4,557,823
03	Public service	15,076,702	6,199,393	2,220,446		6,656,863
05	Academic support	26,651,580	10,776,235	2,481,018		13,394,327
06	Student services	14,458,095	8,817,305	1,897,886		3,742,904
07	Institutional support	16,182,760	6,880,407	1,381,207		7,921,146
08	Operation & maintenance of plant	15,245,880	5,582,552	1,434,682		8,228,646
09	Depreciation	11,550,382			11,550,382	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	12,183,513				12,183,513
11	Auxiliary enterprises	29,429,283	9,558,597	2,260,638		17,610,048
12	Hospital services					0
13	Independent operations					0
14	Other expenses & deductions CV=[C15-(C01+...+C13)]	1,043,757	938,973	13,956	0	90,828
15	Total operating expenses	206,356,696	96,241,555	23,289,964	11,550,382	75,274,795
	Prior year amount	190,089,742	91,064,503	22,129,622	11,187,991	65,707,626

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Part C - Expenses and Other Deductions

Fiscal Year 2009

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	<input type="text"/>				
	Other nonoperating expenses & deductions (CV) CV=(C18-C16)					
17		15,972,852	0	0	0	15,972,852
	Total nonoperating expenses & deductions (CV) CV=(C19-C15)					
18		15,972,852	0	0	0	15,972,852
19	Total expenses & deductions	<input type="text" value="222,329,548"/>	<input type="text" value="96,241,555"/>	<input type="text" value="23,289,964"/>	<input type="text" value="11,550,382"/>	91,247,647
	Prior year amount	202,127,838	91,064,503	22,129,622	11,187,991	77,745,722

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Part D - Summary of Changes In Net Assets

Fiscal Year 2009

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	232,511,827	265,577,724
02	Total expenses & deductions (from C19)	222,329,548	202,127,838
03	Change in net assets during year CV=(D01-D02)	10,182,279	63,449,886
04	<u>Net assets</u> beginning of year	378,241,949	314,792,063
05	<u>Adjustments to beginning net assets</u> CV=[D06-(D03+D04)]	0	0
06	Net assets end of year (from A18)	388,424,228	378,241,949

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Part E - Scholarships and Fellowships

Fiscal Year 2009

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	13,373,151	12,296,919
02	<u>Other federal grants</u>	951,774	711,708
03	<u>Grants by state government</u>	9,194,642	5,494,715
04	<u>Grants by local government</u>	17,192	27,500
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	5,900,632	10,697,353
07	Total gross scholarships and fellowships	29,437,391	29,228,195
<u>Discounts and Allowances</u>			
08	<u>Discounts & allowances applied to tuition & fees</u>	17,253,878	16,339,207
09	<u>Discounts & allowances applied to sales & services of auxiliary enterprises</u> CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	17,253,878	16,339,207
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,183,513	12,888,988

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Part H - Details of Endowment Assets**Fiscal Year 2009**

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	41,877,581	37,819,078
02	Value of <u>endowment assets</u> at the end of the fiscal year	43,082,083	41,877,581

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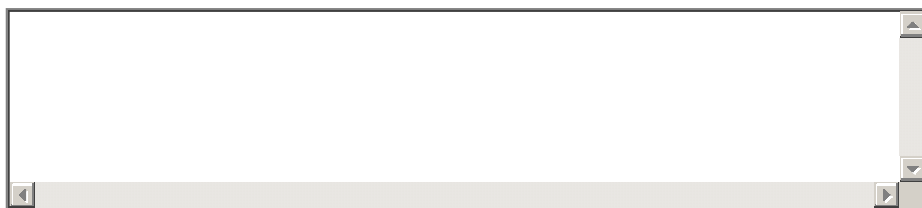
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Part J - Revenue Data for Bureau of Census

Fiscal Year 2009

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	95,401,959	95,401,959			
02 Sales and services	30,439,016	1,365,345	29,073,671	0	
03 Federal grants/contracts (excludes Pell Grants)	10,144,679	10,144,679			
Revenue from the state government:					
04 State appropriations, current & capital	66,781,471	66,781,471			
05 State grants and contracts	9,706,353	9,706,353			
Revenue from local governments:					
06 Local appropriation, current & capital	0	0			
07 Local government grants/contracts	446,724	446,724			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	4,128,631				
10 Interest earnings	1,757,930				
11 Dividend earnings					
12 Realized capital gains					

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Part K - Expenditure Data for Bureau of Census

Fiscal Year 2009

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	96,241,555	86,682,958	9,558,597		
02 Employee benefits, total	23,289,964	21,029,326	2,260,638		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	86,825,178	86,825,178			
Capital outlay:					
05 Construction	25,620,133	24,600,187	1,019,946		
06 Equipment purchases	3,658,168	3,489,072	169,096		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	29,437,391	29,437,391			

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Part L - Debt and Assets, page 1

Fiscal Year 2009

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"/>

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

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Part L - Debt and Assets, page 2

Fiscal Year 2009

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

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Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

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