

Finance 2008-09

Institution: Sam Houston State University (227881)
P82278811

User ID:

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)
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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 2007-08.

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 2007-08)

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, 2008.)

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 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

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Part A - Statement of Net Assets

Fiscal Year 2008

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	173,100,472	124,733,642
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	330,702,887	320,167,671
03	<u>Accumulated depreciation</u> (enter as a positive amount)	169,140,723	160,908,429
31	<u>Capital assets</u> Net of depreciation	161,562,164	
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	117,975,531	98,220,793
05	Total noncurrent assets	279,537,695	257,480,035
06	Total assets (CV) CV=(A01+A05)	452,638,167	382,213,677
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	71,686,122	64,713,185
09	Total current liabilities	71,686,122	64,713,185
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities (CV) CV=(A12-A10)	2,710,096	2,708,430
12	Total noncurrent liabilities	2,710,096	2,708,430
13	Total liabilities (CV) CV=(A09+A12)	74,396,218	67,421,615
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	204,661,316	184,341,915
15	<u>Restricted-expendable</u>	48,049,928	0
16	<u>Restricted-nonexpendable</u>	36,102,070	31,985,986
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	89,428,635	98,464,161
18	Total Net assets (CV) CV=(A06-A13)	378,241,949	314,792,062

CV= Calculated Value

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 2008

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
	Plant, Property, and Equipment				
21	<u>Land & land improvements</u>	30,258,275	1,746,309	292,120	31,712,464
22	<u>Infrastructure</u>	9,023,978	0	0	9,023,978
23	<u>Buildings</u>	263,035,864	7,989,292	2,472,605	268,552,551
24	<u>Equipment</u>	20,909,459	4,623,080	664,152	24,868,387
25	Art and library collections	10,594,757	532,610	46,970	11,080,397
26	Property obtained under capital leases (if not included in equipment)	0	0	0	0
27	<u>Construction in progress</u>	11,919,032	26,496,973	9,466,387	28,949,618
28	<u>Accumulated depreciation</u>	160,908,429	11,187,991	2,955,697	169,140,723

CV = (Beginning Balance + Additions - Ending Balance)

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Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees</u> , after deducting <u>discounts & allowances</u> <u>Grants and contracts</u> - operating	72,297,027	67,736,700
02	Federal operating grants and contracts	7,140,443	18,386,608
03	State operating grants and contracts	6,129,635	6,124,188
04	Local/private operating grants and contracts	494,588	749,581
05	Sales & services of <u>auxiliary enterprises</u> , after deducting <u>discounts & allowances</u>	25,755,911	23,953,460
06	<u>Sales & services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01++B07)]	11,669,558	11,880,021
09	Total operating revenues	123,487,162	128,830,558

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Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
	<u>Nonoperating Revenues</u>		
10	<u>Federal appropriations</u>	0	0
11	<u>State appropriations</u>	56,440,674	50,205,315
12	<u>Local appropriations, education district taxes, & similar support</u>	0	0
	<u>Grants-nonoperating</u>		
13	Federal nonoperating grants	13,008,627	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,808,897	8,261,060
17	<u>Investment income</u>	1,798,572	4,579,703
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	4,117,486	3,629,018
19	Total nonoperating revenues	82,174,256	66,675,096

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Part B - Revenues and Other Additions

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	9,916,306	6,610,870
21	<u>Capital grants & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	0
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	50,000,000	0
24	Total other revenues and additions	59,916,306	6,610,870
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	265,577,724	202,116,524

CV = Calculated Value

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Part C - Expenses and Other Deductions

Fiscal Year 2008

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	52,632,966	41,930,153	10,304,832	0	397,981
02	Research	4,574,953	2,317,224	480,557	0	1,777,172
03	Public service	15,983,118	6,882,896	2,230,225	0	6,869,997
05	Academic support	24,325,492	11,092,560	2,367,347	0	10,865,585
06	Student services	14,373,811	7,913,999	1,706,164	0	4,753,648
07	Institutional support	12,525,801	5,950,977	1,547,867	0	5,026,957
08	Operation & maintenance of plant	12,461,326	5,245,146	1,307,396	0	5,908,784
09	Depreciation	11,187,991			11,187,991	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	12,888,988				12,888,988
11	Auxiliary enterprises	28,053,737	8,977,261	2,166,863	0	16,909,613
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)]	1,081,559	754,287	18,371	0	308,901
15	Total operating expenses	190,089,742	91,064,503	22,129,622	11,187,991	65,707,626
	Prior year amount	177,673,282	85,170,373	20,846,182	7,799,081	63,857,646

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Part C - Expenses and Other Deductions

Fiscal Year 2008

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	<input type="text"/>				
	Other nonoperating expenses & deductions (CV)					
17	CV=(C18-C16)	12,038,096	0	0	0	12,038,096
	Total nonoperating expenses & deductions (CV)					
18	CV=(C19-C15)	12,038,096	0	0	0	12,038,096
19	Total expenses & deductions	<input type="text" value="202,127,838"/>	<input type="text" value="91,064,503"/>	<input type="text" value="22,129,622"/>	<input type="text" value="11,187,991"/>	<input type="text" value="77,745,722"/>
	Prior year amount	187,175,103	85,170,373	20,846,182	7,799,081	73,359,467

CV = Calculated Value

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Part D - Summary of Changes In Net Assets
Fiscal Year 2008

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	265,577,724	202,116,524
02	Total expenses & deductions (from C19)	202,127,838	187,175,103
03	Change in net assets during year (CV) CV=(D01-D02)	63,449,886	14,941,421
04	Net assets beginning of year	314,792,063	299,816,413
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	0	34,228
06	Net assets end of year (from A18)	378,241,949	314,792,062

CV = Calculated Value

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Part E - Scholarships and Fellowships

Part E - Scholarships and Fellowships

Fiscal Year 2008

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	Pell grants (federal)	12,296,919	11,476,611
02	Other federal grants	711,708	828,729
03	Grants by state government	5,494,715	5,039,592
04	Grants by local government	27,500	36,570
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources (CV) CV=[E07-(E01+...+E05)]	10,697,353	8,722,372
07	Total gross scholarships and fellowships	29,228,195	26,103,874
	<u>Discounts and Allowances</u>		
08	Discounts & allowances applied to tuition & fees	16,339,207	14,015,849
09	Discounts & allowances applied to sales & services of auxiliary enterprises (CV) CV= (E10-E08)	0	0
10	Total Discounts & Allowances (CV) CV=(E07-E11)	16,339,207	14,015,849
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,888,988	12,088,025

CV = Calculated Value

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Part H - Details of Endowment Assets

Fiscal Year 2008

Report in whole dollars only

Line No.	Value of Endowment Assets	<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 endowment assets at the beginning of the fiscal year	37,819,078	32,090,059
02	Value of endowment assets at the end of the fiscal year	41,877,581	37,819,078

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Part J - Revenue Data for Bureau of Census

**Part J - Revenues (Census Bureau)
 Fiscal Year 2008**

Source and type	Amount Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/experiment services (5)
01 Tuition and fees	88,636,234	88,636,234			
02 Sales and services Federal	27,396,202	1,640,291	25,755,911	0	
03 grants/contracts (excludes Pell Grants)	7,852,151	7,852,151			
Revenue from the state government:					
State					
04 appropriations, current & capital	66,356,980	66,356,980			
05 State grants and contracts	6,129,635	6,129,635			
Revenue from local governments:					
Local					
06 appropriation, current & capital	0				
07 Local government grants/contracts	494,588	494,588			
Receipts from					
08 property and non-property taxes					
Gifts and					
09 private grants, including capital grants	6,808,897				
10 Interest earnings	1,798,572				
11 Dividend earnings					

¹²Realized
capital gains

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

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Part K - Expenditure Data for Bureau of Census

**Part K - Expenditures
 Fiscal Year 2008**

Category	Amount Total for all funds and operations (includes endowment funds, but excludes component units) (1)	Education and general/ independent operations (2)	Auxiliary enterprises (3)	Hospitals (4)	Agriculture extension/ experiment services (5)
01Salaries and wages	91,064,503	82,087,242	8,977,261	0	
02Employee benefits, total	22,129,622	19,962,759	2,166,863	0	
03Payment to state retirement funds (maybe included in line 02 above)	0				
04Current expenditures other than salaries Capital outlay:	76,895,617	76,895,617			
05Construction	26,496,973	25,630,740	866,233		
06Equipment purchases	4,537,482	4,335,073	202,409		
07Land purchases	0	0	0		
08Interest on debt outstanding, all funds & activities					
09Scholarships/fellowships	29,228,195	29,228,195			

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Part L - Debt and Assets, page 1

Part L - Debt and Assets

Fiscal Year 2008

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.

All notes are	▲
carried in the name	▼

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Part L - Debt and Assets, page 2

Part L - Debt and Assets (page 2)

Fiscal Year 2008

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.

All notes are carried in the name	<input type="text"/> <input type="text"/>
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Explanation Report

There are no explanations for selected survey and institution

Print Form(s)

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