

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.

There are a few new changes to the 2015-16 Finance data collection. A new FAQ clarifying how to report VA education benefits has been added for all institutions. For GASB institutions, a new pension screen (Part M) has been added to accommodate the implementation of GASB Statement 68. Please review the new screen and survey materials carefully. Additionally, instructions for parts J,K,L have been slightly modified and FAQs have been added for clarity.

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, 2015.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2014

And ending: month/year (MMYYYY)

Month: 8

Year: 2015

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

Did your institution recognize additional (or decreased) pension expense, additional liability (or assets), or additional deferral related to the implementation of GASB Statement 68 for one or more defined benefit pension plans (either as a single employer, agent employer or cost-sharing multiple employer) in Fiscal Year 2015?

No

Yes - (report additional (unfunded) pension information)

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

SHSU is part of the State of Texas Annual Financial Report.

Part A - Statement of Financial Position

Fiscal Year: September 1, 2014 - August 31, 2015

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
	<u>Current Assets</u>		
01	Total current assets	253,532,035	205,798,355
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	241,996,407	252,674,938
04	Other noncurrent assets	189,097,331	156,472,155
	CV=[A05-A31]		
05	Total noncurrent assets	431,093,738	409,147,093
06	Total assets	684,625,773	614,945,448
	CV=(A01+A05)		
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other current liabilities	114,084,666	125,037,335
	CV=(A09-A07)		
09	Total current liabilities	114,084,666	125,037,335
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities	5,729,540	6,628,156
	CV=(A12-A10)		
12	Total noncurrent liabilities	5,729,540	6,628,156
13	Total liabilities	119,814,206	131,665,491
	CV=(A09+A12)		
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	304,656,720	296,448,774
15	Restricted-expendable	117,274,136	4,529,290
16	Restricted-nonexpendable	69,107,671	92,073,515
17	Unrestricted	73,773,040	90,228,378
	CV=[A18-(A14+A15+A16)]		
18	Total net assets	564,811,567	483,279,957
	CV=(A06-A13)		

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

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Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	53,960,822	51,457,034
22	Infrastructure	14,848,777	14,848,777
23	Buildings	420,917,814	415,017,707
32	Equipment, including art and library collections	55,004,360	53,125,138
27	Construction in progress	32,657,269	15,493,986
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	577,389,042	549,942,642
28	Accumulated depreciation	273,398,563	254,714,493
33	Intangible assets, net of accumulated amortization	666,242	1,220,625
34	Other capital assets	0	0

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, 2014 - August 31, 2015

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)	30,834,569	28,094,150
02	Other federal grants (Do NOT include FDSL amounts)	1,257,030	918,954
03	Grants by state government	11,900,910	11,426,813
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)]	35,565,037	18,572,703
07	Total gross scholarships and fellowships	79,557,546	59,012,620
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	50,203,887	40,123,459
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	50,203,887	40,123,459
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.	29,353,659	18,889,161

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

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	130,180,157	120,718,387
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,370,796	6,151,194
03	State operating grants and contracts	12,107,464	11,890,652
04	Local government/private operating grants and contracts	1,311,938	267,179
	04a Local government operating grants and contracts	1,311,938	267,179
	04b Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	39,190,251	37,091,946
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)]	10,467,874	11,441,088
09	Total operating revenues	198,628,480	187,560,446

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
Nonoperating Revenues			
10	Federal appropriations	0	0
11	State appropriations	56,025,048	54,492,800
12	Local appropriations, education district taxes, and similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	30,857,352	28,094,150
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	5,624,331	4,405,610
17	Investment income	4,006,371	3,183,798
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	110,144	9,437,169
19	Total nonoperating revenues	96,623,246	99,613,527
27	Total operating and nonoperating revenues CV=[B19+B09]	295,251,726	287,173,973
28	12-month Student FTE from E12	16,925	16,599
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	17,445	17,301

Part B - Revenues by Source

Fiscal Year: September 1, 2014 - August 31, 2015

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	11,893,110	11,893,110
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	5,475,307	6,121,382
23	Other revenues and additions CV=[B24-(B20+...+B22)]	83,447,631	9,482,324
24	Total other revenues and additions	100,816,048	27,496,816
25	Total all revenues and other additions CV=[B09+B19+B24]	396,067,774	314,670,789

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

Part C - Expenses by Functional and Natural Classification

Fiscal Year: September 1, 2014 - August 31, 2015
Report Total Operating AND Nonoperating Expenses in this section

		Expense Natural Classifications							
Line No.	Expense Functional Classifications	1 Total amount	2 Salaries and wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
01	Instruction	104,562,622	66,548,780	15,409,605	7,774,611	7,773,230		7,056,396	98,349,443
02	Research	4,772,854	2,224,599	484,583	354,879	354,816		1,353,977	4,631,132
03	Public service	12,927,645	5,437,593	1,328,952	961,217	961,046		4,238,837	13,974,811
05	Academic support	39,127,794	15,944,254	3,653,474	2,909,294	2,908,777	2	13,711,993	40,216,843
06	Student services	27,501,086	13,404,663	3,567,286	2,044,806	2,044,443		6,439,888	24,913,179
07	Institutional support	23,950,662	11,717,528	3,264,625	1,780,819	1,780,502	7	5,407,181	23,231,978
08	Operation and maintenance of plant (see instructions)	0	7,620,462	2,484,341	-19,391,859	1,557,397		7,729,659	0
10	Scholarships and fellowships expenses, excluding discounts and allowances (from E11)	29,353,659						29,353,659	18,889,161
11	Auxiliary enterprises	47,963,123	10,620,374	2,864,996	3,566,233	3,565,598		27,345,922	45,080,602
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses and deductions CV=[C19-(C01+...+C13)]	23,797,854	836,962	1,607	0	0	0	22,959,285	25,718,526
19	Total expenses and deductions	313,957,299	134,355,215	33,059,469	0	20,945,809	9	125,596,797	295,005,675
	Prior year amount	295,005,675	126,197,683	31,165,493		20,615,756	12	117,026,731	
20	12-month Student FTE from E12	16,925							16,599
21	Total expenses and deductions per student FTE CV=[C19/C20]	18,550							17,772

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, 2014 - August 31, 2015

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	396,067,774	314,670,789
02	Total expenses and deductions (from C19)	313,957,299	295,005,675
03	Change in net position during year CV=(D01-D02)	82,110,475	19,665,114
04	Net position beginning of year	483,279,957	473,317,153
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-578,865	-9,702,310
06	Net position end of year (from A18)	564,811,567	483,279,957

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

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Part H - Details of Endowment Assets

Fiscal Year: September 1, 2014 - August 31, 2015

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	91,330,768	74,233,308
02	Value of endowment assets at the end of the fiscal year	94,419,903	91,330,768

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

Part J - Revenue Data for Bureau of Census**Fiscal Year: September 1, 2014 - August 31, 2015**

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	180,384,044	180,384,044			
02 Sales and services	42,817,246	3,626,995	39,190,251	0	0
03 Federal grants/contracts (excludes Pell Grants)	5,370,796	5,370,796	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	67,918,158	67,918,158	0	0	0
05 State grants and contracts	12,107,464	12,107,464	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	1,311,938	1,311,938	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	5,624,331				
10 Interest earnings	4,006,371				
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 Bureau of Census**Fiscal Year: September 1, 2014 - August 31, 2015**

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	134,355,215	123,734,841	10,620,374		0
02 Employee benefits, total	33,059,469	30,194,473	2,864,996		0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures other than salaries	122,744,770	122,744,770	0	0	0
Capital outlay:					
05 Construction	23,064,894	22,476,933	587,961	0	0
06 Equipment purchases	3,630,309	3,532,757	97,552	0	0
07 Land purchases	1,723,195	1,723,195	0	0	0
08 Interest on debt outstanding, all funds and activities	6,744,438				
09 Scholarships/fellowships	79,557,546	79,557,546			

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

Part L - Debt and Assets, page 1

Fiscal Year: September 1, 2014 - August 31, 2015

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.

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

Part L - Debt and Assets, page 2

Fiscal Year: September 1, 2014 - August 31, 2015

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

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.

Core Revenues

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$130,180,157	36%	\$7,692
State appropriations	\$56,025,048	16%	\$3,310
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$49,647,550	14%	\$2,933
Private gifts, grants, and contracts	\$5,624,331	2%	\$332
Investment income	\$4,006,371	1%	\$237
Other core revenues	\$111,394,066	31%	\$6,582
Total core revenues	\$356,877,523	100%	\$21,086
Total revenues	\$396,067,774		\$23,401

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	\$104,562,622	39%	\$6,178
Research	\$4,772,854	2%	\$282
Public service	\$12,927,645	5%	\$764
Academic support	\$39,127,794	15%	\$2,312
Institutional support	\$23,950,662	9%	\$1,415
Student services	\$27,501,086	10%	\$1,625
Other core expenses	\$53,151,513	20%	\$3,140
Total core expenses	\$265,994,176	100%	\$15,716
Total expenses	\$313,957,299		\$18,550

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	16,925
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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

Sam Houston State University (227881)

There are no errors for the selected survey and institution.