

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 2016-17 Finance data collection:

- For all institutions, the expense matrix has been removed and expenses are collected by functional and natural classification categories separately, except for salaries and wages.
- For GASB institutions, fields to collect deferred outflows and inflows of resources separately from current assets and liabilities to comply with GASB 63 have been added.

Please review the new screens and survey materials carefully.

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, 2016.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2015

And ending: month/year (MMYYYY)

Month: 8

Year: 2016

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

Does your institution include pension liabilities, expenses, and/or deferrals for one or more defined benefit pension plans in its General Purpose Financial Statements?

No

Yes

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 Net Position Page 1

Fiscal Year: September 1, 2015 - August 31, 2016

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
	Assets		
01	Total current assets	222,673,138	253,532,035
31	Depreciable capital assets, net of depreciation	255,238,242	241,996,407
04	Other noncurrent assets CV=[A05-A31]	245,418,389	189,097,331
05	Total noncurrent assets	500,656,631	431,093,738
06	Total assets CV=(A01+A05)	723,329,769	684,625,773
19	Deferred outflows of resources	0	
	Liabilities		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	130,046,478	114,084,666
09	Total current liabilities	130,046,478	114,084,666
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,094,721	5,729,540
12	Total noncurrent liabilities	4,094,721	5,729,540
13	Total liabilities CV=(A09+A12)	134,141,199	119,814,206
20	Deferred inflows of resources	0	
	Net Position		
14	Invested in capital assets, net of related debt	375,940,497	304,656,720
15	Restricted-expendable	74,328,630	117,274,136
16	Restricted-nonexpendable	64,355,361	69,107,671
17	Unrestricted CV=[A18-(A14+A15+A16)]	74,564,082	73,773,040
18	Net position CV=[(A06+A19)-(A13+A20)]	589,188,570	564,811,567

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

Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	64,866,342	53,960,822
22	Infrastructure	15,498,670	14,848,777
23	Buildings	440,043,107	420,917,814
32	Equipment, including art and library collections	55,531,468	55,004,360
27	Construction in progress	90,113,771	32,657,269
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	666,053,358	577,389,042
28	Accumulated depreciation	291,218,157	273,398,563
33	Intangible assets, net of accumulated amortization	167,896	666,242
34	Other capital assets	0	0

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, 2015 - August 31, 2016

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 AND all of its child institutions	347,525,929	396,067,774
02	Total expenses and deductions for this institution AND all of its child institutions	323,148,926	313,957,299
03	Change in net position during year CV=(D01-D02)	24,377,003	82,110,475
04	Net position beginning of year for this institution AND all of its child institutions	564,811,567	483,279,957
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	0	-578,865
06	Net position end of year for this institution AND all of its child institutions (from A18)	589,188,570	564,811,567

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, 2015 - August 31, 2016

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)	30,485,010	30,834,569
02	Other federal grants (Do NOT include FDSL amounts)	1,173,234	1,257,030
03	Grants by state government	12,979,314	11,900,910
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)]	39,767,850	35,565,037
07	Total revenue that funds scholarships and fellowships	84,405,408	79,557,546
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	56,701,765	50,203,887
09	Discounts and allowances applied to sales and services of auxiliary enterprises	0	0
10	Total discounts and allowances CV=(E08+E09)	56,701,765	50,203,887
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.	27,703,643	29,353,659

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, 2015 - August 31, 2016

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	137,368,712	130,180,157
	Grants and contracts - operating		
02	Federal operating grants and contracts	5,548,294	5,370,796
03	State operating grants and contracts	12,979,314	12,107,464
04	Local government/private operating grants and contracts	2,342,654	1,311,938
	04a Local government operating grants and contracts	2,342,654	1,311,938
	04b Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	41,925,451	39,190,251
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)]	14,296,436	10,467,874
09	Total operating revenues	214,460,861	198,628,480

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	68,106,788	56,025,048
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	30,502,959	30,857,352
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	8,220,397	5,624,331
17	Investment income	6,302,378	4,006,371
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,239,839	110,144
19	Total nonoperating revenues	115,372,361	96,623,246
27	Total operating and nonoperating revenues CV=[B19+B09]	329,833,222	295,251,726
28	12-month Student FTE from E12	17,375	16,925
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	18,983	17,445

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	11,553,239	11,893,110
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	5,109,834	5,475,307
23	Other revenues and additions CV=[B24-(B20+...+B22)]	1,029,634	83,447,631
24	Total other revenues and additions CV=[B25-(B9+B19)]	17,692,707	100,816,048
25	Total all revenues and other additions	347,525,929	396,067,774

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, 2015 - August 31, 2016

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	108,362,853	104,562,622	69,307,245	66,548,780
02	Research	5,146,286	4,772,854	2,328,965	2,224,599
03	Public service	12,478,128	12,927,645	5,225,464	5,437,593
05	Academic support	45,443,488	39,127,794	17,298,786	15,944,254
06	Student services	28,309,435	27,501,086	13,855,481	13,404,663
07	Institutional support	22,608,080	23,950,662	11,613,945	11,717,528
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	27,703,643	29,353,659		
11	Auxiliary enterprises	49,762,389	47,963,123	11,213,434	10,620,374
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	23,334,624	23,797,854	9,201,477	836,962
19	Total expenses and deductions	323,148,926	313,957,299	140,044,797	134,355,215

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2015 - August 31, 2016

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	140,044,797	134,355,215
19-3	Benefits	35,586,497	33,059,469
19-4	Operation and Maintenance of Plant (as a natural expense)	21,287,661	19,391,859
19-5	Depreciation	21,484,682	20,945,809
19-6	Interest	0	9
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	104,745,289	
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	323,148,926	313,957,299
20-1	12-month Student FTE (from E12 survey)	17,375	16,925
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	18,598	18,550

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

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2015 - August 31, 2016

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	94,439,903	91,330,768
02	Value of <u>endowment assets</u> at the end of the fiscal year	100,304,954	94,419,903

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, 2015 - August 31, 2016**

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	194,070,477	194,070,477			
02 Sales and services	46,691,743	4,766,292	41,925,451	0	0
03 Federal grants/contracts (excludes Pell Grants)	5,548,294	5,548,294	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	79,660,027	79,660,027	0	0	0
05 State grants and contracts	12,979,314	12,979,314	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,342,654	2,342,654	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	8,220,397				
10 Interest earnings	6,302,378				
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, 2015 - August 31, 2016**

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	35,586,497	32,497,087	3,089,410	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	0	0	0	0	0
04 Current expenditures including salaries	300,814,303	258,540,163	42,274,140	0	0
Capital outlays					
05 Construction	89,182,522	88,663,653	518,869	0	0
06 Equipment purchases	3,537,125	3,362,342	174,783	0	0
07 Land purchases	407,943	407,943	0	0	0
08 Interest on debt outstanding, all funds and activities	9,515,473				

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, 2015 - August 31, 2016

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, 2015 - August 31, 2016

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.

Prepared by

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 long did it take to prepare this survey component?	16 hours	minutes
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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.

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	\$137,368,712	45%	\$7,906
State appropriations	\$68,106,788	22%	\$3,920
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$51,373,221	17%	\$2,957
Private gifts, grants, and contracts	\$8,220,397	3%	\$473
Investment income	\$6,302,378	2%	\$363
Other core revenues	\$34,228,982	11%	\$1,970
Total core revenues	\$305,600,478	100%	\$17,589
Total revenues	\$347,525,929		\$20,001

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	\$108,362,853	40%	\$6,237
Research	\$5,146,286	2%	\$296
Public service	\$12,478,128	5%	\$718
Academic support	\$45,443,488	17%	\$2,615
Institutional support	\$22,608,080	8%	\$1,301
Student services	\$28,309,435	10%	\$1,629
Other core expenses	\$51,038,267	19%	\$2,937
Total core expenses	\$273,386,537	100%	\$15,734
Total expenses	\$323,148,926		\$18,598

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	17,375
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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)

Source	Description	Severity	Resolved	Options
Screen: Endowment data				
Screen Entry	The value of endowment assets at the beginning of the fiscal year (line 01) is expected to be equal to the prior year value of endowment assets at the end of the fiscal year (line 02). Please correct your data or explain. (Error #5186)	Explanation	Yes	
Reason:	Prior year adjustment of \$20,000 was made during fiscal year 2016. An email request to open the prior year IPEDS survey to adjust the Value of endowment assets at the end of fiscal year line 02 was sent to Xiaohong Li on 23 January 2017. Upon opening the prior year survey, the balance will be adjusted, however, according to the IPEDS Help Desk, the update will not change in this year's survey Prior Year Amounts box immediately following the update.			