

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 minor additions to the 2018-19 collection.

- For GASB institutions, guidance has been added to Part D and Part C to accommodate implementation of GASB Statements 74/75. Please carefully review FAQ #21 and the specified parts' instructions.
- For FASB not-for-profit institutions, [a crosswalk](#) has been developed to provide guidance for FASB Accounting Standard Update 2016-14, Not-for-profit Entities (Topic 950): Presentation of Financial Statements of Not-for-profit Entities.

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 (877) 225-2568**.

Finance - Public Institutions' Reporting Standard

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 Using GASB Standards

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, 2018.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2017

And ending: month/year (MMYYYY)

Month: 8

Year: 2018

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 OR in progress
(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, 2017 - August 31, 2018

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	223,398,208	224,515,291
31	Depreciable capital assets, net of depreciation	319,520,466	249,588,759
04	Other noncurrent assets CV=[A05-A31]	368,821,563	356,722,608
05	Total noncurrent assets	688,342,029	606,311,367
06	Total assets CV=(A01+A05)	911,740,237	830,826,658
19	Deferred outflows of resources	0	0
	Liabilities		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	142,672,722	140,419,879
09	Total current liabilities	142,672,722	140,419,879
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,246,645	4,117,514
12	Total noncurrent liabilities	4,246,645	4,117,514
13	Total liabilities CV=(A09+A12)	146,919,367	144,537,393
20	Deferred inflows of resources	0	0
	Net Position		
14	Invested in capital assets, net of related debt	511,586,028	449,432,126
15	Restricted-expendable	68,903,846	85,969,756
16	Restricted-nonexpendable	76,255,989	66,928,874
17	Unrestricted CV=[A18-(A14+A15+A16)]	108,075,007	83,958,509
18	Net position CV=[(A06+A19)-(A13+A20)]	764,820,870	686,289,265

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, 2017 - August 31, 2018

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	Land and land improvements	78,207,331	73,939,801
22	Infrastructure	22,536,513	20,976,029
23	Buildings	530,208,656	444,583,129
32	Equipment, including art and library collections	61,937,083	58,059,972
27	Construction in progress	154,640,871	161,716,557
Total for Plant, Property and Equipment CV = (A21+ .. A27)		847,530,454	759,275,488
28	Accumulated depreciation	335,142,214	311,405,352
33	Intangible assets, net of accumulated amortization	124,250	145,124
34	Other capital assets	1,434,666	1,416,866

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, 2017 - August 31, 2018

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	442,233,760	448,077,686
02	Total expenses and deductions for this institution AND all of its child institutions	363,707,097	347,503,535
03	Change in net position during year CV=(D01-D02)	78,526,663	100,574,151
04	Net position beginning of year for this institution AND all of its child institutions	686,289,265	589,188,570
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	4,942	-3,473,456
06	Net position end of year for this institution AND all of its child institutions (from A18)	764,820,870	686,289,265

The notes below provide context for the data reported above and should reflect whether the institution was impacted by implementation of GASB 74/75 - Reporting for Postemployment Benefits Other than Pension (OPEB).

- Institutions NOT impacted by GASB 74/75 (e.g., cases where the system office or another entity absorbs all the OPEB liabilities/assets for the campuses) should select option (1) "Non-applicable..." from the dropdown menu and enter any additional comments in the context box.

- Institutions impacted by GASB 74/75 should include the full net OPEB liability/asset in line 05 and 06 and select either the 2nd or 3rd option.
 Choosing option (2) will require you to enter the amount of the net OPEB liability/asset in the context box using a specific number format ###,###,###. Choosing option (3) will allow you to enter the amount of the net OPEB liability/asset in the context box AND any other comments to explain the data. Place the OPEB amount in parentheses using the format (###,###,###) prior to entering the explanation text.

(1) Non-applicable. The institution's net position was not impacted by GASB Statement 74/75.

SHSU is part of the State of Texas Annual Financial Report. All OPEB Balances are held in the name of our System Office (Texas State University System) and are not reflected in our annual report.

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2017 - August 31, 2018

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)	36,438,150	32,146,244
02	Other federal grants (Do NOT include FDSL amounts)	1,458,447	1,190,937
03	Grants by state government	16,225,882	13,639,038
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)]	40,080,712	39,636,717
07	Total revenue that funds scholarships and fellowships	94,203,191	86,612,936
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	56,702,287	51,066,372
09	Discounts and allowances applied to sales and services of auxiliary enterprises	8,073,441	6,787,543
10	Total discounts and allowances CV=(E08+E09)	64,775,728	57,853,915
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.	29,427,463	28,759,021

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, 2017 - August 31, 2018

Line No.	Source of Funds	Current year amount	Prior year amount
Operating Revenues			
01	Tuition and fees, after deducting discounts & allowances	157,307,281	152,149,153
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,443,655	5,980,752
03	State operating grants and contracts	16,651,794	13,639,038
04	Local government/private operating grants and contracts	2,414,514	2,518,699
	04a Local government operating grants and contracts	2,414,514	2,518,699
	04b Private operating grants and contracts	0	0
05	Sales and services of auxiliary enterprises, after deducting discounts and allowances	38,154,099	35,144,322
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)]	10,429,846	11,282,029
09	Total operating revenues	231,401,189	220,713,993

Part B - Revenues by Source (2)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal appropriations	0	0
11	State appropriations	71,568,170	69,995,719
12	Local appropriations, education district taxes, and similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	36,518,651	32,146,244
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	7,378,352	9,821,360
17	Investment income	8,932,474	5,717,806
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	23,246,252	9,520,081
19	Total nonoperating revenues	147,643,899	127,201,210
27	Total operating and nonoperating revenues CV=[B19+B09]	379,045,088	347,915,203
28	12-month Student FTE from E12	18,312	17,749
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	20,699	19,602

Part B - Revenues by Source (3)

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	17,329,858	17,329,858
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	5,096,441	5,418,645
23	Other revenues and additions CV=[B24-(B20+...+B22)]	40,762,373	77,413,980
24	Total other revenues and additions CV=[B25-(B9+B19)]	63,188,672	100,162,483
25	Total all revenues and other additions	442,233,760	448,077,686

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, 2017 - August 31, 2018

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	119,027,794	116,613,321	73,113,308	72,380,953
02	Research	8,089,259	5,642,640	4,584,984	2,551,977
03	Public service	13,867,166	13,183,702	5,499,106	5,308,890
05	Academic support	52,840,084	49,086,788	20,290,233	19,490,065
06	Student services	31,876,007	31,148,110	14,984,648	14,679,014
07	Institutional support	24,612,169	23,884,620	12,539,936	12,152,988
10	Scholarships and fellowships expenses, net of discounts and allowances (from Part E, line 11)	29,427,463	28,759,021		
11	Auxiliary enterprises	55,116,088	51,837,456	12,391,368	12,151,849
12	Hospital services	0	0	0	0
13	Independent operations	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	28,851,067	27,347,877	916,288	906,344
19	Total expenses and deductions	363,707,097	347,503,535	144,319,871	139,622,080

Part C-2 - Expenses by Natural Classification

Fiscal Year: September 1, 2017 - August 31, 2018

Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	144,319,871	139,622,080
19-3	Benefits	39,133,950	35,532,724
19-4	Operation and Maintenance of Plant (as a natural expense)	24,386,951	25,174,494
19-5	Depreciation	25,259,082	22,382,744
19-6	Interest	11	77
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	130,607,232	124,791,416
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	363,707,097	347,503,535
20-1	12-month Student FTE (from E12 survey)	18,312	17,749
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	19,862	19,579

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, 2017 - August 31, 2018

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	108,024,087	100,304,954
02	Value of <u>endowment assets</u> at the end of the fiscal year	125,827,277	108,024,087

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, 2017 - August 31, 2018**

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	214,009,568	214,009,568			
02 Sales and services	50,417,187	4,189,647	46,227,540	0	0
03 Federal grants/contracts (excludes Pell Grants)	6,443,655	6,443,655	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	88,898,029	88,898,029	0	0	0
05 State grants and contracts	16,651,794	16,651,794	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	2,414,514	2,414,514	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, NOT including capital grants	7,378,352				
10 Interest earnings	8,932,474				
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.

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2017 - August 31, 2018

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	42,366,474	38,684,383	3,682,091	0	0
03 Payment to state retirement funds (may be included in line 02 above)	0	0	0	0	0
04 Current expenditures including salaries	334,856,020	288,698,803	46,157,217	0	0
Capital outlays					
05 Construction	83,413,419	83,413,419	0	0	0
06 Equipment purchases	5,486,760	5,376,750	110,010	0	0
07 Land purchases	1,641,208	1,641,208	0	0	0
08 Interest on debt outstanding, all funds and activities	11,619,146				

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

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Part L - Debt and Assets for Census Bureau, page 1

Fiscal Year: September 1, 2017 - August 31, 2018

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 for Census Bureau, page 2

Fiscal Year: September 1, 2017 - August 31, 2018

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

Prepared by

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.

This survey component was prepared by:
 Keyholder

 SFA Contact

 HR Contact

 Finance Contact

 Academic Library Contact

 Other

Name: Amanda Withers

Email: withers@shsu.edu

How many staff from your institution only were involved in the data collection and reporting process of this survey component?

2.00 Number of Staff (including yourself)

How many hours did you and others from your institution only spend on each of the steps below when responding to this survey component?

Exclude the hours spent collecting data for state and other reporting purposes.

Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	2.00hours	10.00hours	1.00hours	2.00hours
Other offices	0.00hours	0.00hours	0.00hours	0.00hours

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 2018.

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	\$157,307,281	39%	\$8,590
State appropriations	\$71,568,170	18%	\$3,908
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$62,028,614	15%	\$3,387
Private gifts, grants, and contracts	\$7,378,352	2%	\$403
Investment income	\$8,932,474	2%	\$488
Other core revenues	\$96,864,770	24%	\$5,290
Total core revenues	\$404,079,661	100%	\$22,066
Total revenues	\$442,233,760		\$24,150

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	\$119,027,794	39%	\$6,500
Research	\$8,089,259	3%	\$442
Public service	\$13,867,166	4%	\$757
Academic support	\$52,840,084	17%	\$2,886
Institutional support	\$24,612,169	8%	\$1,344
Student services	\$31,876,007	10%	\$1,741
Other core expenses	\$58,278,530	19%	\$3,183
Total core expenses	\$308,591,009	100%	\$16,852
Total expenses	\$363,707,097		\$19,862

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	18,312
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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: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 39 and 115 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason:	Due to timely processing of AP payments, less interest was incurred.			
Screen Entry	The total amount of interest expenses is expected to be higher than what you have reported. Please correct your data or explain. (Error #5442)	Explanation	Yes	
Reason:	Due to timely processing of AP payments, less interest was incurred.			