

Finance 2012-013

Institution: Sam Houston State University (227881)

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.

Institution: Sam Houston State University (227881)

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, 2013.)

Beginning: month/year (MMYYYY)

Month: 9

Year: 2012

And ending: month/year (MMYYYY)

Month: 8

Year: 2013

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

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.

Institution: Sam Houston State University (227881)

Part A - Statement of Financial Position

Fiscal Year: September 1, 2012 - August 31, 2013

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 <u>current assets</u>	202,863,603	194,151,396
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	258,884,838	266,882,702
04	Other noncurrent assets CV=[A05-A31]	134,317,743	118,098,062
05	Total noncurrent assets	393,202,581	384,980,764
06	Total assets CV=(A01+A05)	596,066,184	579,132,160
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	0	0
08	Other <u>current liabilities</u> CV=(A09-A07)	117,479,380	107,682,540
09	Total current liabilities	117,479,380	107,682,540
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	5,269,651	4,641,271
12	Total noncurrent liabilities	5,269,651	4,641,271
13	Total liabilities CV=(A09+A12)	122,749,031	112,323,811
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	293,101,254	292,169,432
15	<u>Restricted-expendable</u>	35,813,866	34,902,460
16	<u>Restricted-nonexpendable</u>	67,880,529	61,768,362
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	76,521,504	77,968,095
18	Total net assets CV=(A06-A13)	473,317,153	466,808,349

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

Institution: Sam Houston State University (227881)

Part A - Statement of Financial Position (Page 2)

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	48,711,726	40,246,205
22	<u>Infrastructure</u>	14,237,580	12,009,084
23	<u>Buildings</u>	405,017,094	403,650,647
32	Equipment, including art and <u>library collections</u>	32,563,560	48,554,765
27	<u>Construction in progress</u>	8,531,123	6,583,841
	Total for Plant, Property and Equipment CV = (A21+ ... A27)	509,061,083	511,044,542
28	<u>Accumulated depreciation</u>	235,924,581	221,131,374
33	Intangible assets, net of accumulated amortization	1,798,217	2,256,205
34	Other capital assets	0	0

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

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Institution: Sam Houston State University (227881)

Part E - Scholarships and Fellowships

Fiscal Year: September 1, 2012 - August 31, 2013

DO NOT REPORT FEDERAL DIRECT STUDENT LOANS (FDSL) ANYWHERE IN THIS SECTION

Line No.	Source	Current year amount	Prior year amount
01	<u>Pell grants (federal)</u>	27,021,424	25,301,476
02	<u>Other federal grants (Do NOT include FDSL amounts)</u>	1,077,101	1,058,875
03	<u>Grants by state government</u>	8,626,063	8,500,838
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	0	0
06	<u>Institutional grants from unrestricted resources</u> CV=[E07-(E01+...+E05)]	28,665,898	23,483,173
07	Total gross scholarships and fellowships	65,390,486	58,344,362
<u>Discounts and Allowances</u>			
08	<u>Discounts and allowances applied to tuition and fees</u>	41,541,479	32,086,757
09	<u>Discounts and allowances applied to sales and services of auxiliary enterprises</u>	0	0
10	Total discounts and allowances CV=(E08+E09)	41,541,479	32,086,757
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.	23,849,007	26,257,605

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

Institution: Sam Houston State University (227881)

Part B - Revenues and Other Additions**Fiscal Year: September 1, 2012 - August 31, 2013**

Line No.	Source of Funds	Current year amount	Prior year amount
	<u>Operating Revenues</u>		
01	<u>Tuition and fees</u> , after deducting <u>discounts & allowances</u>	115,947,829	104,914,410
	Grants and contracts - operating		
02	Federal operating grants and contracts	6,594,949	7,260,386
03	State operating grants and contracts	9,030,340	9,048,879
04	Local government/private operating grants and contracts	2,017,751	395,856
	04a Local government operating grants and contracts	2,017,751	395,856
	04b Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	37,647,752	32,706,322
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	0	0
26	<u>Sales and services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01+ ...+B07)]	12,451,904	14,189,726
09	Total operating revenues	183,690,525	168,515,579

Institution: Sam Houston State University (227881)

Part B - Revenues and Other Additions**Fiscal Year: September 1, 2012 - August 31, 2013**

Line No.	Source of funds	Current year amount	Prior year amount
<u>Nonoperating Revenues</u>			
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	50,168,358	48,596,980
12	<u>Local appropriations, education district taxes, and similar support</u>	0	0
Grants-nonoperating			
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	27,021,424	25,301,476
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	3,350,082	10,871,059
17	<u>Investment income</u>	9,154,322	1,303,325
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	70,039	5,054,498
19	Total nonoperating revenues	89,764,225	91,127,338
27	Total operating and nonoperating revenues CV=[B19+B09]	273,454,750	259,642,917
28	<u>12-month Student FTE from E12</u>	16,233	17,205
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,846	15,091

Institution: Sam Houston State University (227881)

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	11,893,110	11,893,110
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	6,821,150	0
23	Other revenues and additions CV=[B24-(B20+...+B22)]	5,352,934	1,000,000
24	Total other revenues and additions	24,067,194	12,893,110
25	Total all revenues and other additions CV=[B09+B19+B24]	297,521,944	272,536,027

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

Institution: Sam Houston State University (227881)

Part C - Expenses and Other Deductions

Fiscal Year: September 1, 2012 - August 31, 2013
Report Total Operating AND Nonoperating Expenses in this section

Line No.	Description	1 Total amount	2 <u>Salaries and wages</u>	3 <u>Employee fringe benefits</u>	4 <u>Operation and maintenance of plant</u>	5 <u>Depreciation</u>	6 <u>Interest</u>	7 All other	8 PY Total Amount
Expenses and Deductions									
01	<u>Instruction</u>	78,751,073	51,518,514	11,214,925	5,793,505	6,294,143		6	3,929,980 76,768,757
02	<u>Research</u>	5,278,698	2,211,743	422,444	388,340	421,898		0	1,834,273 5,818,454
03	<u>Public service</u>	13,178,556	5,665,819	1,302,507	969,513	1,053,290		22	4,187,405 13,670,353
05	<u>Academic support</u>	46,865,454	21,537,319	4,841,526	3,447,766	3,745,700		7	13,293,136 36,819,437
06	<u>Student services</u>	20,940,922	9,979,227	2,527,108	1,540,568	1,673,694		0	5,220,325 21,727,600
07	<u>Institutional support</u>	28,452,369	11,362,274	5,826,398	2,093,165	2,274,043		0	6,896,489 21,285,049
08	<u>Operation and maintenance of plant</u> (see instructions)	0	6,535,038	2,046,240	-17,409,852	1,501,970		0	7,326,604 0
10	<u>Scholarships and fellowships expenses</u> , excluding <u>discounts and allowances</u> (from E11)	23,849,007							23,849,007 26,257,605
11	<u>Auxiliary enterprises</u>	43,184,862	9,812,694	2,556,832	3,176,995	3,451,530		0	24,186,811 47,853,294
12	<u>Hospital services</u>	0	0	0	0	0		0	0 0
13	<u>Independent operations</u>	0	0	0	0	0		0	0 0
14	Other expenses and deductions CV= [C19-(C01+...+C13)]	20,353,413	687,716	14,834	0	0		0	19,650,863 485,453
19	Total expenses and deductions	280,854,354	119,310,344	30,752,814	0	20,416,268		35	110,374,893 250,686,002
	Prior year amount	250,686,002	111,915,967	28,622,819		18,458,394		283	91,688,539
20	12-month Student FTE from E12	16,233							17,205
21	Total expenses and deductions per student FTE CV=[C19/C20]	17,301							14,571

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Institution: Sam Houston State University (227881)

Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2012 - August 31, 2013

Line No.	Description	Current year amount	Prior year amount
01	Total revenues and other additions (from B25)	297,521,944	272,536,027
02	Total expenses and deductions (from C19)	280,854,354	250,686,002
03	Change in net position during year CV=(D01-D02)	16,667,590	21,850,025
04	Net position beginning of year	466,808,349	457,682,954
05	Adjustments to beginning net position and other gains or losses CV=[D06-(D03+D04)]	-10,158,786	-12,724,630
06	Net position end of year (from A18)	473,317,153	466,808,349

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Institution: Sam Houston State University (227881)

Part H - Details of Endowment Assets

Fiscal Year: September 1, 2012 - August 31, 2013

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	60,957,219	53,188,391
02	Value of <u>endowment assets</u> at the end of the fiscal year	74,233,308	60,957,219

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Institution: Sam Houston State University (227881)

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 2014.

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	\$115,947,829	45%	\$7,143
Government appropriations	\$50,168,358	19%	\$3,091
Government grants and contracts	\$44,664,464	17%	\$2,751
Private gifts, grants, and contracts	\$3,350,082	1%	\$206
Investment income	\$9,154,322	4%	\$564
Other core revenues	\$36,589,137	14%	\$2,254
Total core revenues	\$259,874,192	100%	\$16,009
Total revenues	\$297,521,944		\$18,328

Core revenues include tuition and fees; government appropriations (federal, state, and local); government grants and contracts; private gifts, grants, and contracts; investment income; other operating and nonoperating sources; and other revenues and additions. Core revenues exclude revenues from auxiliary enterprises (e.g., bookstores, dormitories), hospitals, and independent operations.

Core Expenses

Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$78,751,073	33%	\$4,851
Research	\$5,278,698	2%	\$325
Public service	\$13,178,556	6%	\$812
Academic support	\$46,865,454	20%	\$2,887
Institutional support	\$28,452,369	12%	\$1,753
Student services	\$20,940,922	9%	\$1,290
Other core expenses	\$44,202,420	19%	\$2,723
Total core expenses	\$237,669,492	100%	\$14,641
Total expenses	\$280,854,354		\$17,301

Core expenses include expenses for instruction, research, public service, academic support, institutional support, student services, operation and maintenance of plant, depreciation, scholarships and fellowships expenses, other expenses, and nonoperating expenses.

	Calculated value
FTE enrollment	16,233

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.

