

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.

**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**.

Institution: Sam Houston State University (227881)

User ID: P2278811

## 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, 2011.)

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 (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)

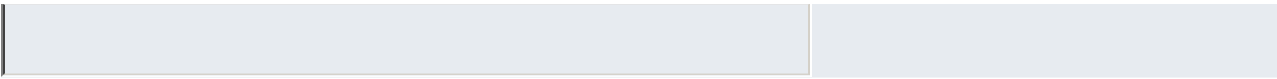
**5. Endowment Assets**

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.



**Part A - Statement of Net Assets**

Fiscal Year: September 1, 2010 - August 31, 2011

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total current assets	197,027,668	183,101,643
	<u>Noncurrent Assets</u>		
31	Depreciable capital assets, net of depreciation	217,176,561	183,324,767
04	Other noncurrent assets CV=[A05-A31]	148,755,816	150,200,139
05	Total noncurrent assets	365,932,377	333,524,906
06	Total assets CV=(A01+A05)	562,960,045	516,626,549
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	101,189,495	85,926,360
09	Total current liabilities	101,189,495	85,926,360
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,087,596	2,412,876
12	Total noncurrent liabilities	4,087,596	2,412,876
13	Total liabilities CV=(A09+A12)	105,277,091	88,339,236
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	277,550,297	248,032,175
15	Restricted-expendable	44,382,054	42,128,358
16	Restricted-nonexpendable	53,037,991	41,831,066
17	Unrestricted CV=[A18-(A14+A15+A16)]	82,712,612	96,295,714
18	Total net assets CV=(A06-A13)	457,682,954	428,287,313

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



**Part A - Statement of Net Assets (Page 2)**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	38,877,704	36,822,133
22	<u>Infrastructure</u>	11,262,208	11,262,208
23	<u>Buildings</u>	342,976,028	302,363,835
32	Equipment, including art and <u>library collections</u>	42,779,714	40,342,302
27	<u>Construction in progress</u>	45,359,034	50,047,055
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	481,254,688	440,837,533
28	<u>Accumulated depreciation</u>	204,037,043	190,515,734
33	Intangible assets, net of accumulated amortization	2,787,309	369,484
34	Other capital assets	0	0

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

**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	Tuition & fees, after deducting discounts & allowances	89,257,968	81,138,029
	Grants and contracts - operating		
02	Federal operating grants and contracts	10,314,409	11,810,632
03	State operating grants and contracts	9,943,632	10,352,908
04	Local government/private operating grants and contracts	1,973,273	514,058
	04a Local government operating grants and contracts	1,973,273	514,058
	04b Private operating grants and contracts	0	0
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	24,738,477	28,578,836
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	0	0
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	23,846,662	16,594,954
09	Total operating revenues	160,074,421	148,989,417



**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations	0	0
11	State appropriations	52,579,486	56,625,047
12	Local appropriations, education district taxes, & similar support	0	0
	Grants-nonoperating		
13	Federal nonoperating grants	28,150,889	28,367,978
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	1,478,601	7,162,893
17	Investment income	1,269,256	1,085,942
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	3,196,248	4,305,210
19	Total nonoperating revenues	86,674,480	97,547,070
27	Total operating and nonoperating revenues CV=[B19+B09]	246,748,901	246,536,487
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]	16,536	
	28a Undergraduates	13,755	
	28b Graduates	2,781	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	14,922	

**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	11,893,110	10,184,001
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	190,110	217,769
23	Other revenues & additions CV=[B24-(B20+...+B22)]	25,309,890	18,000,001
24	Total other revenues and additions	37,393,110	28,401,771
25	Total all revenues and other additions CV=[B09+B19+B24]	284,142,011	274,938,258

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

**Part C - Expenses and Other Deductions**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Description	1 Total amount	2 Salaries & wages	3 Employee fringe benefits	4 Operation and maintenance of plant	5 Depreciation	6 Interest	7 All other	8 PY Total Amount
<b>Expenses and Deductions</b>									
01	Instruction	73,027,128	52,199,533	7,838,773	5,342,899	4,713,889	4	2,932,030	73,455,716
02	Research	6,235,722	2,272,111	387,737	456,226	402,515	2	2,717,131	7,706,805
03	Public service	16,824,664	7,351,747	1,464,560	1,230,948	1,086,029	24	5,691,356	17,009,293
05	Academic support	33,138,476	12,628,869	1,971,382	2,424,606	2,139,077	1,217	13,973,325	36,461,309
06	Student services	21,601,882	10,274,097	1,925,900	1,580,463	1,394,398	1	6,427,023	20,041,066
07	Institutional support	37,114,913	8,754,283	5,119,592	1,556,448	1,373,210	0	20,311,380	32,200,791
08	Operation & maintenance of plant (see instructions)	0	6,182,370	1,385,542	-15,916,619	1,108,517	3	7,240,187	0
10	Scholarships and fellowships expenses, excluding discounts & allowances	21,699,207						21,699,207	12,680,706
11	Auxiliary enterprises	45,446,739	11,759,917	3,015,048	3,325,029	2,933,578	0	24,413,167	37,911,015
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	0	0	0	0	0	0	0	0
19	Total expenses & deductions	255,088,731	111,422,927	23,108,534	0	15,151,213	1,251	105,404,806	237,466,701
	Prior year amount	237,466,701	103,945,125	26,792,852		13,423,251	20,382	93,285,091	
20	12-month Student FTE from E12 CV=[C20a+C20b]		16,536						
	20a Undergraduates		13,755						
	20b Graduates		2,781						
21	Total expenses and deductions per student FTE CV=[C19/C20]		15,426						

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

**Part D - Summary of Changes In Net Assets**

Fiscal Year: September 1, 2010 - August 31, 2011

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	284,142,011	274,938,258
02	Total expenses & deductions (from C19)	255,088,731	237,466,701
03	Change in net assets during year CV=(D01-D02)	29,053,280	37,471,557
04	Net assets beginning of year	428,287,313	388,424,228
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	342,361	2,391,528
06	Net assets end of year (from A18)	457,682,954	428,287,313

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, 2010 - August 31, 2011

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	25,489,955	21,139,208
02	Other federal grants	4,033,179	7,885,375
03	Grants by state government	9,594,095	0
04	Grants by local government		0
05	Institutional grants from restricted resources		0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	11,820,596	7,430,225
07	Total gross scholarships and fellowships	50,937,825	36,454,808
<b>Discounts and Allowances</b>			
08	Discounts & allowances applied to tuition & fees	29,387,707	23,774,102
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	-149,089	0
10	Total discounts & allowances CV=(E07-E11)	29,238,618	23,774,102
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	21,699,207	12,680,706

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, 2010 - August 31, 2011

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	48,270,972	43,082,083
02	Value of <u>endowment assets</u> at the end of the fiscal year	53,188,391	48,270,972

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, 2010 - August 31, 2011**

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	118,645,675	118,645,675			
02 Sales and services	36,959,442	12,370,054	24,589,388	0	
03 Federal grants/contracts (excludes Pell Grants)	10,314,409	10,314,409			
Revenue from the state government:					
04 State appropriations, current & capital	64,472,596	64,472,596			
05 State grants and contracts	9,943,632	9,943,632			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	1,973,273	1,973,273			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	1,478,601				
10 Interest earnings	1,269,256				
11 Dividend earnings					
12 Realized capital gains					

**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, 2010 - August 31, 2011**

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	111,422,927	99,663,010	11,759,917		
02 Employee benefits, total	23,108,534	20,093,486	3,015,048		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	104,715,998	104,715,998			
Capital outlay:					
05 Construction	40,614,313	39,752,424	861,889		
06 Equipment purchases	3,154,456	2,773,746	380,710		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	50,937,825	50,937,825			

**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, 2010 - August 31, 2011**

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	<input type="text"/>
02 Long-term debt issued during fiscal year	<input type="text"/>
03 Long-term debt retired during fiscal year	<input type="text"/>
04 Long-term debt outstanding at end of fiscal year	<input type="text"/>
05 Short-term debt outstanding at beginning of fiscal year	<input type="text"/>
06 Short-term debt outstanding at end of fiscal year	<input type="text"/>

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

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

**Part L - Debt and Assets, page 2**

**Fiscal Year: September 1, 2010 - August 31, 2011**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text"/>
08 Total cash and security assets held at end of fiscal year in bond funds	<input type="text"/>
09 Total cash and security assets held at end of fiscal year in all other funds	<input type="text"/>

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

All notes are carried in the name of our System Office (Texas State University System) and 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 ExPT and sent to your institution's CEO in November 2012.

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](mailto:ipedshelp@rti.org).

**Core Revenues**

Revenue Source	Reported values	Percent of total core revenues	Core revenues per FTE enrollment
Tuition and fees	\$89,257,968	34%	\$5,398
Government appropriations	\$52,579,486	20%	\$3,180
Government grants and contracts	\$50,382,203	19%	\$3,047
Private gifts, grants, and contracts	\$1,478,601	1%	\$89
Investment income	\$1,269,256	0%	\$77
Other core revenues	\$64,436,020	25%	\$3,897
<b>Total core revenues</b>	<b>\$259,403,534</b>	<b>100%</b>	<b>\$15,687</b>
<b>Total revenues</b>	<b>\$284,142,011</b>		<b>\$17,183</b>

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	\$73,027,128	35%	\$4,416
Research	\$6,235,722	3%	\$377
Public service	\$16,824,664	8%	\$1,017
Academic support	\$33,138,476	16%	\$2,004
Institutional support	\$37,114,913	18%	\$2,244
Student services	\$21,601,882	10%	\$1,306

### Core Expenses

Other core expenses	\$21,699,207	10%	\$1,312
Total core expenses	\$209,641,992	100%	\$12,678
Total expenses	\$255,088,731		\$15,426

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	16,536

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.

**Edit Report**

Finance

Institution: Sam Houston State University (227881)

Source	Description	Severity	Resolved	Options
<b>Screen: Part 1</b>				
Screen Entry	The number entered, 1,251, has an expected range of between 10,191 and 30,573 based on last year's amount. Please explain this difference. (Error #5301)	Explanation	Yes	Back to survey data
Reason: We converted to the Banner operating system which more accurately tracks payments to ensure the timely processing, thereby reducing the amount of interest paid.				