

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)

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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, 2012.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2011"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2012"/>

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.)

<input type="radio"/> Unqualified	<input type="radio"/> Qualified (Explain in box below)	<input checked="" type="radio"/> Don't know (Explain in box below)
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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?

<input checked="" type="radio"/> Business Type Activities
<input type="radio"/> Governmental Activities
<input type="radio"/> 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?

<input checked="" type="radio"/> Auxiliary enterprises
<input type="radio"/> Student services
<input type="radio"/> Does not participate in intercollegiate athletics
<input type="radio"/> Other (specify in box below)

5. Endowment Assets

Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

<input checked="" type="radio"/> Yes - (report endowment assets)
<input type="radio"/> 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, 2011 - August 31, 2012

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>	194,151,396	197,027,668
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	266,882,702	217,176,561
04	Other noncurrent assets CV=[A05-A31]	118,098,062	148,755,816
05	Total noncurrent assets	384,980,764	365,932,377
06	Total assets CV=(A01+A05)	579,132,160	562,960,045
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	107,682,540	101,189,495
09	Total current liabilities	107,682,540	101,189,495
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,641,271	4,087,596
12	Total noncurrent liabilities	4,641,271	4,087,596
13	Total liabilities CV=(A09+A12)	112,323,811	105,277,091
	<u>Net Assets</u>		
14	Invested in capital assets, net of related debt	292,169,432	277,550,297
15	Restricted-expendable	34,902,460	44,382,054
16	Restricted-nonexpendable	61,768,362	53,037,991
17	Unrestricted CV=[A18-(A14+A15+A16)]	77,968,095	82,712,612
18	Total net assets CV=(A06-A13)	466,808,349	457,682,954

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, 2011 - August 31, 2012

Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land & land improvements</u>	40,246,205	38,877,704
22	<u>Infrastructure</u>	12,009,084	11,262,208
23	<u>Buildings</u>	403,650,647	342,976,028
32	Equipment, including art and <u>library collections</u>	48,554,765	42,779,714
27	<u>Construction in progress</u>	6,583,841	45,359,034
Total for Plant, Property and Equipment CV = (A21+ .. A27)		511,044,542	481,254,688
28	<u>Accumulated depreciation</u>	221,131,374	204,037,043
33	Intangible assets, net of accumulated amortization	2,256,205	2,787,309
34	Other capital assets		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, 2011 - August 31, 2012

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

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	25,301,476	25,489,955
02	Other federal grants (Do NOT include FDSL amounts)	1,058,875	4,033,179
03	Grants by state government	8,500,838	9,594,095
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)]	23,483,173	11,820,596
07	Total gross scholarships and fellowships	58,344,362	50,937,825
Discounts and Allowances			
08	Discounts & allowances applied to tuition & fees	32,086,757	29,387,707
09	Discounts & allowances applied to sales & services of auxiliary enterprises	0	-149,089
10	Total discounts & allowances CV=(E08+E09)	32,086,757	29,238,618
11	Net scholarships and fellowships expenses after deducting discounts & allowances CV= (E07-E10) This amount will be carried forward to C10 of the expense section.	26,257,605	21,699,207

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, 2011 - August 31, 2012

Line No.	Source of Funds	Current year amount	Prior year amount
	Operating Revenues		
01	<u>Tuition & fees, after deducting discounts & allowances</u>	104,914,410	89,257,968
	Grants and contracts - operating		
02	Federal operating grants and contracts	7,260,386	10,314,409
03	State operating grants and contracts	9,048,879	9,943,632
04	Local government/private operating grants and contracts	395,856	1,973,273
	04a Local government operating grants and contracts	395,856	1,973,273
	04b Private operating grants and contracts	0	0
05	<u>Sales & services of auxiliary enterprises, after deducting discounts & allowances</u>	32,706,322	24,738,477
06	<u>Sales & services of hospitals, after deducting patient contractual allowances</u>	0	0
26	<u>Sales & services of educational activities</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating CV=[B09-(B01++B07)]	14,189,726	23,846,662
09	Total operating revenues	168,515,579	160,074,421

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

Line No.	Source of funds	Current year amount	Prior year amount
	Nonoperating Revenues		
10	Federal <u>appropriations</u>	0	0
11	State <u>appropriations</u>	48,596,980	52,579,486
12	Local <u>appropriations, education district taxes, & similar support</u>	0	0
	Grants-nonoperating		
13	Federal nonoperating grants Do NOT include Federal Direct Student Loans	25,301,476	28,150,889
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	10,871,059	1,478,601
17	<u>Investment income</u>	1,303,325	1,269,256
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	5,054,498	3,196,248
19	Total nonoperating revenues	91,127,338	86,674,480
27	Total operating and nonoperating revenues CV=[B19+B09]	259,642,917	246,748,901
28	12-month Student FTE from E12	17,205	16,536
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	15,091	14,922

Part B - Revenues and Other Additions

Fiscal Year: September 1, 2011 - August 31, 2012

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 & gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	0	190,110
23	Other revenues & additions CV=[B24-(B20+...+B22)]	1,000,000	25,309,890
24	Total other revenues and additions	12,893,110	37,393,110
25	Total all revenues and other additions CV=[B09+B19+B24]	272,536,027	284,142,011

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, 2011 - August 31, 2012

Report Total Operating AND Nonoperating Expenses in this section

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
Expenses and Deductions									
01	Instruction	76,768,757	50,078,165	10,974,221	6,750,097	5,771,256		3,195,018	73,027,128
02	Research	5,818,454	2,073,892	402,247	511,603	437,415	4	2,393,293	6,235,722
03	Public service	13,670,353	6,175,811	1,418,182	1,202,012	1,027,697	111	3,846,540	16,824,664
05	Academic support	36,819,437	14,558,389	2,946,780	3,237,459	2,767,979	142	13,308,688	33,138,476
06	Student services	21,727,600	11,217,929	2,389,716	1,910,459	1,633,419	26	4,576,051	21,601,882
07	Institutional support	21,285,049	8,304,569	5,234,230	1,871,545	1,600,149	0	4,274,556	37,114,913
08	Operation & maintenance of plant (see instructions)	0	6,262,942	1,901,817	-19,690,803	1,623,005	0	9,903,039	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (from E11)	26,257,605						26,257,605	21,699,207
11	Auxiliary enterprises	47,853,294	13,244,270	3,355,626	4,207,628	3,597,473		23,448,297	45,446,739
12	Hospital services							0	0
13	Independent operations							0	0
14	Other expenses & deductions CV=[C19-(C01+...+C13)]	485,453	0	0	0	0	1	0	485,452
19	Total expenses & deductions	250,686,002	111,915,967	28,622,819	0	18,458,394	283	91,688,539	255,088,731
	Prior year amount	255,088,731	111,422,927	23,108,534		15,151,213		1,251	105,404,806
20	12-month Student FTE from E12	17,205							16,536
21	Total expenses and deductions per student FTE CV=[C19/C20]	14,571							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, 2011 - August 31, 2012

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	272,536,027	284,142,011
02	Total expenses & deductions (from C19)	250,686,002	255,088,731
03	Change in net assets during year CV=(D01-D02)	21,850,025	29,053,280
04	Net assets beginning of year	457,682,954	428,287,313
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	⚠ -12,724,630	342,361
06	Net assets end of year (from A18)	466,808,349	457,682,954

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, 2011 - August 31, 2012

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	53,188,391	48,270,972
02	Value of <u>endowment assets</u> at the end of the fiscal year	60,957,219	53,188,391

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, 2011 - August 31, 2012

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	137,001,167	137,001,167			
02 Sales and services	32,706,322		32,706,322	0	
03 Federal grants/contracts (excludes Pell Grants)	7,260,386	7,260,386		0	
Revenue from the state government:					
04 State appropriations, current & capital	60,490,090	60,490,090		0	
05 State grants and contracts	9,048,879	9,048,879		0	
Revenue from local governments:					
06 Local appropriation, current & capital	0			0	
07 Local government grants/contracts	395,856	395,856		0	
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	10,871,059				
10 Interest earnings	1,303,325				
11 Dividend earnings					
12 Realized capital gains	-314,370				

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, 2011 - August 31, 2012

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	111,915,967	98,671,697	13,244,270		
02 Employee benefits, total	28,622,819	25,267,193	3,355,626		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	128,121,430	128,121,430			
Capital outlay:					
05 Construction	25,540,745	25,384,507	156,238		
06 Equipment purchases	2,201,483	2,201,483			
07 Land purchases	1,233,470	1,233,470			
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	58,344,362	58,344,362			

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, 2011 - August 31, 2012

Debt		Amount
Category		
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, 2011 - August 31, 2012

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.

Institution: Sam Houston State University (227881)

User ID: P2278811

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"/>	Other
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Name:

Email:

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

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 ExPT and sent to your institution's CEO in November 2013.

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	\$104,914,410	44%	\$6,098
Government appropriations	\$48,596,980	20%	\$2,825
Government grants and contracts	\$42,006,597	18%	\$2,442
Private gifts, grants, and contracts	\$10,871,059	5%	\$632
Investment income	\$1,303,325	1%	\$76
Other core revenues	\$32,137,334	13%	\$1,868
Total core revenues	\$239,829,705	100%	\$13,940
<hr/>			
Total revenues	\$272,536,027		\$15,841

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	\$76,768,757	38%	\$4,462
Research	\$5,818,454	3%	\$338
Public service	\$13,670,353	7%	\$795
Academic support	\$36,819,437	18%	\$2,140
Institutional support	\$21,285,049	10%	\$1,237
Student services	\$21,727,600	11%	\$1,263

Core Expenses

Other core expenses	\$26,743,058	13%	\$1,554
Total core expenses	\$202,832,708	100%	\$11,789
Total expenses	\$250,686,002		\$14,571

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	17,205

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: Revenues Part 3				
Screen Entry	This number should not be zero or blank. Please verify. (Error #5231)	Confirmation	Yes	
Related Screens:	Revenues Part 3			
Screen: Expenses				
Screen Entry	The number entered (283) has an expected range of between 626 and 1,876 based on last year's amount. Please explain this difference. (Error #5301)	Explanation	Yes	
Reason:	We had less interest expense due to increases in system efficiencies.			
Screen: Net Assets				
Perform Edits	The amount of adjustments to beginning net assets is not within the expected range. Please explain. (Error #5184)	Explanation	Yes	
Reason:	This number contains a restatement of \$4,492,607.44			
Related Screens:	Net Assets			