

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, 2010.)

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, 2009 - August 31, 2010

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>current assets</u>	183,101,643	174,981,906
	<u>Noncurrent Assets</u>		
31	Depreciable <u>capital assets</u> , net of depreciation	183,324,767	155,659,584
04	Other noncurrent assets CV=[A05-A31]	150,200,139	143,053,489
05	Total noncurrent assets	333,524,906	298,713,073
06	Total assets CV=(A01+A05)	516,626,549	473,694,979
	<u>Current Liabilities</u>		
07	Long-term debt, current portion	0	0
08	Other current liabilities CV=(A09-A07)	85,926,360	82,414,160
09	Total current liabilities	85,926,360	82,414,160
	<u>Noncurrent Liabilities</u>		
10	Long-term debt	0	0
11	Other noncurrent liabilities CV=(A12-A10)	2,412,876	2,856,591
12	Total noncurrent liabilities	2,412,876	2,856,591
13	Total liabilities CV=(A09+A12)	88,339,236	85,270,751
	<u>Net Assets</u>		
14	Invested in <u>capital assets</u> , net of related debt	248,032,175	223,081,485
15	Restricted-expendable	42,128,358	42,719,625
16	Restricted-nonexpendable	41,831,066	37,590,433
17	Unrestricted CV=[A18-(A14+A15+A16)]	96,295,714	85,032,685
18	Total net assets CV=(A06-A13)	428,287,313	388,424,228

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, 2009 - August 31, 2010

Line No.	Description	Ending balance	Prior year Ending balance
<b>Capital Assets</b>			
21	<u>Land &amp; land improvements</u>	36,822,133	32,189,224
22	<u>Infrastructure</u>	11,262,208	9,023,978
23	<u>Buildings</u>	302,363,835	269,040,549
32	Equipment, including art and <u>library collections</u>	40,342,302	39,457,402
27	<u>Construction in progress</u>	50,047,055	53,220,578
	<b>Total for Plant, Property and Equipment CV = (A21+ .. A27)</b>	440,837,533	402,931,731
28	<u>Accumulated depreciation</u>	190,515,734	179,506,808
33	Intangible assets, net of accumulated amortization	369,484	
34	Other capital assets		

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, 2009 - August 31, 2010

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	Tuition & fees, after deducting discounts & allowances	81,138,029	78,148,081
	Grants and contracts - operating		
02	Federal operating grants and contracts	11,810,632	10,144,679
03	State operating grants and contracts	10,352,908	9,706,353
04	Local government/private operating grants and contracts	514,058	446,724
	04a Local government operating grants and contracts	514,058	
	04b Private operating grants and contracts	0	
05	Sales & services of auxiliary enterprises, after deducting discounts & allowances	28,578,836	29,073,671
06	Sales & services of hospitals, after deducting patient contractual allowances	0	0
26	Sales & services of educational activities	0	
07	Independent operations	0	0
08	Other sources - operating CV=[B09-(B01+ ....+B07)]	16,594,954	13,257,283
09	Total operating revenues	148,989,417	140,776,791

**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of funds	Current year amount	Prior year amount
<b>Nonoperating Revenues</b>			
10	Federal appropriations	0	0
11	State appropriations	56,625,047	56,598,470
12	Local appropriations, education district taxes, & similar support	0	0
Grants-nonoperating			
13	Federal nonoperating grants	28,367,978	13,373,151
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	7,162,893	4,128,631
17	Investment income	1,085,942	1,757,930
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	4,305,210	2,487,012
19	Total nonoperating revenues	97,547,070	78,345,194
27	Total operating and nonoperating revenues CV=[B19+B09]	246,536,487	219,121,985
28	<b>12-month Student FTE from E12</b> CV=[B28a+B28b]	15,194	
	28a Undergraduates	13,530	
	28b Graduates	1,664	
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	16,226	



**Part B - Revenues and Other Additions**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	<u>Capital appropriations</u>	10,184,001	10,184,001
21	<u>Capital grants &amp; gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	217,769	0
23	Other revenues & additions CV=[B24-(B20+...+B22)]	18,000,001	3,205,841
24	Total other revenues and additions	28,401,771	13,389,842
25	Total all revenues and other additions CV=[B09+B19+B24]	274,938,258	232,511,827

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, 2009 - August 31, 2010

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	73,455,716	49,120,696	13,102,044	4,495,243	4,410,416	1	2,327,316	55,917,196
02	Research	7,706,805	2,523,447	535,039	471,632	462,731	21	3,713,935	8,617,548
03	Public service	17,009,293	7,001,991	2,474,182	1,040,937	1,021,268	420	5,470,495	15,076,702
05	Academic support	36,461,309	11,153,050	2,451,881	2,231,319	2,189,203	161	18,435,695	26,651,580
06	Student services	20,041,066	9,691,205	2,138,404	1,226,679	1,203,288	3,806	5,777,684	14,458,095
07	Institutional support	32,200,791	7,244,370	1,300,806	1,058,600	1,038,623	1	21,558,391	16,182,760
08	Operation & maintenance of plant (see instructions)	0	5,663,315	1,917,137	-12,845,414	821,538	0	4,443,424	15,245,880
10	Scholarships and fellowships expenses, excluding discounts & allowances	12,680,706						12,680,706	12,183,513
11	Auxiliary enterprises	37,911,015	11,547,051	2,873,359	2,321,004	2,276,184	15,972	18,877,445	29,429,283
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	1,043,757
19	Total expenses & deductions	237,466,701	103,945,125	26,792,852	0	13,423,251	20,382	93,285,091	222,329,548
	Prior year amount	222,329,548	96,241,555	23,289,964		11,550,382		91,247,647	
20	12-month Student FTE from E12 CV=[C20a+C20b]	15,194							
	20a Undergraduates	13,530							
	20b Graduates	1,664							
21	Total expenses and deductions per student FTE CV=[C19/C20]	15,629							

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, 2009 - August 31, 2010

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	274,938,258	232,511,827
02	Total expenses & deductions (from C19)	237,466,701	222,329,548
03	Change in net assets during year CV=(D01-D02)	37,471,557	10,182,279
04	Net assets beginning of year	388,424,228	378,241,949
05	Adjustments to beginning net assets and other gains or losses CV=[D06-(D03+D04)]	2,391,528	0
06	Net assets end of year (from A18)	428,287,313	388,424,228

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

A restatement was made to the SHSU financial statements.

**Part E - Scholarships and Fellowships**

Fiscal Year: September 1, 2009 - August 31, 2010

Line No.	Source	Current year amount	Prior year amount
01	Pell grants (federal)	21,139,208	13,373,151
02	Other federal grants	7,885,375	951,774
03	Grants by state government	0	9,194,642
04	Grants by local government	0	17,192
05	Institutional grants from restricted resources	0	0
06	Institutional grants from unrestricted resources CV=[E07-(E01+...+E05)]	7,430,225	5,900,632
07	Total gross scholarships and fellowships	36,454,808	29,437,391
<b>Discounts and Allowances</b>			
08	Discounts & allowances applied to tuition & fees	23,774,102	17,253,878
09	Discounts & allowances applied to sales & services of auxiliary enterprises CV= (E10-E08)	0	0
10	Total discounts & allowances CV=(E07-E11)	23,774,102	17,253,878
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	12,680,706	12,183,513

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, 2009 - August 31, 2010

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	43,082,083	41,877,581
02	Value of <u>endowment assets</u> at the end of the fiscal year	48,270,972	43,082,083

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, 2009 - August 31, 2010**

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	104,912,131	104,912,131			
02 Sales and services	29,468,599	889,763	28,578,836	0	
03 Federal grants/contracts (excludes Pell Grants)	11,810,632	11,810,632			
Revenue from the state government:					
04 State appropriations, current & capital	66,809,048	66,809,048			
05 State grants and contracts	10,352,908	10,352,908			
Revenue from local governments:					
06 Local appropriation, current & capital	0				
07 Local government grants/contracts	514,058	514,058			
08 Receipts from property and non-property taxes					
09 Gifts and private grants, including capital grants	7,162,893				
10 Interest earnings	1,303,712				
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, 2009 - August 31, 2010

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	103,945,126	92,398,075	11,547,051		
02 Employee benefits, total	26,792,851	23,919,492	2,873,359		
03 Payment to state retirement funds (maybe included in line 02 above)	0				
04 Current expenditures other than salaries	106,728,724	106,728,724			
Capital outlay:					
05 Construction	32,007,813	28,910,206	3,097,607		
06 Equipment purchases	3,120,171	3,008,580	111,591		
07 Land purchases	0				
08 Interest on debt outstanding, all funds & activities					
09 Scholarships/fellowships	36,454,808	36,454,808			

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, 2009 - August 31, 2010**

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, 2009 - August 31, 2010**

**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 are 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 2011.

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	\$81,138,029	33%	\$5,340
Government appropriations	\$56,625,047	23%	\$3,727
Government grants and contracts	\$51,045,576	21%	\$3,360
Private gifts, grants, and contracts	\$7,162,893	3%	\$471
Investment income	\$1,085,942	0%	\$71
Other core revenues	\$49,301,935	20%	\$3,245
<b>Total core revenues</b>	<b>\$246,359,422</b>	<b>100%</b>	<b>\$16,214</b>
<b>Total revenues</b>			
	\$274,938,258		\$18,095

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	\$73,455,716	37%	\$4,835
Research	\$7,706,805	4%	\$507
Public service	\$17,009,293	9%	\$1,119
Academic support	\$36,461,309	18%	\$2,400
Institutional support	\$32,200,791	16%	\$2,119
Student services	\$20,041,066	10%	\$1,319

### Core Expenses

Other core expenses	\$12,680,706	6%	\$835
Total core expenses	\$199,555,686	100%	\$13,134
Total expenses	\$237,466,701		\$15,629

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	15,194

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.

**Explanation Report**

There are no explanations for selected survey and institution