

Finance 2024-25

Institution: Sam Houston State University (227881)

User ID: P2278811

Overview

Overview

The purpose of the IPEDS Finance component is to collect basic financial information from items associated with the institution's General Purpose Financial Statements.

Data Reporting Reminder:

- Report data to accurately reflect the time period corresponding with the IPEDS survey component, even if such reporting is seemingly inconsistent with prior-year reporting.

Changes to reporting:

No changes for the 2024-25 data collection period.

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)

Reporting Reminder:

- 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, 2024.)

Beginning: month/year (MMYYYY)	Month: 9	Year: 2023
And ending: month/year (MMYYYY)	Month: 8	Year: 2024

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

Does your institution participate in intercollegiate athletics?

- ☐ No
- ☒ Yes - answer part a and b below

a) Are the intercollegiate athletics expenses accounted for as? [check all that apply]

- ☒ Auxiliary enterprises
- ☐ Student services
- ☐ Other (specify in box below)

b) Does your institution have intercollegiate athletics revenue?

- ☐ No
- ☒ Yes - select category(s) where these revenues are included [check all that apply]

- ☐ Sales and services of educational activities
- ☒ Sales and services of auxiliary enterprises
- ☐ 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 details of endowment net assets)

6. Pension


Does your institution include defined benefit pension liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☒ No
- ☐ Yes

7. Postemployment Benefits Other than Pension (OPEB)

Does your institution include postemployment benefits other than pension (OPEB) liabilities, expenses, and/or deferrals in its General Purpose Financial Statements?

- ☒ No
☐ Yes

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Sam Houston State University is part of the State of Texas audited financial report.

Part A - Statement of Net Position Page 1


Fiscal Year: September 1, 2023 - August 31, 2024

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 <u>current assets</u>	236,893,190	223,281,841
31	Depreciable <u>capital assets</u> , net of depreciation	557,621,645	530,488,436
04	Other noncurrent assets CV=[A05-A31]	502,877,888	477,549,036
05	Total <u>noncurrent assets</u>	1,060,499,533	1,008,037,472
06	Total assets CV=(A01+A05)	1,297,392,723	1,231,319,313
19	<u>Deferred outflows of resources</u>	0	0
Liabilities			
07	<u>Long-term debt, current portion</u>	0	0
08	Other current liabilities CV=(A09-A07)	183,242,287	191,873,812
09	Total <u>current liabilities</u>	183,242,287	191,873,812
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	11,827,810	6,161,530
12	Total <u>noncurrent liabilities</u>	11,827,810	6,161,530
13	Total liabilities CV=(A09+A12)	195,070,097	198,035,342
20	<u>Deferred inflows of resources</u>	252,500	413,313
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	753,950,002	737,336,873
15	<u>Restricted-expendable</u>	106,221,500	86,419,895
16	<u>Restricted-nonexpendable</u>	107,161,348	102,810,435
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	134,737,276	106,303,455
18	Net position CV=[(A06+A19)-(A13+A20)]	1,102,070,126	1,032,870,658


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Fiscal Year: September 1, 2023 - August 31, 2024				
Line No.	Description	Ending balance		Prior year Ending balance
<u>Capital Assets</u>				
21	<u>Land and land improvements</u>		104,027,482	97,382,265
22	<u>Infrastructure</u>		41,056,063	41,056,063
23	<u>Buildings</u>		942,267,970	879,234,356
32	Equipment, including art and <u>library collections</u>		72,170,861	70,982,760
27	<u>Construction in progress</u>		147,112,488	157,612,563
	Total for Plant, Property and Equipment CV = (A21+ .. A27)		1,306,634,864	1,246,268,007
28	<u>Accumulated depreciation</u>		553,651,399	511,092,473
33	Intangible assets, net of accumulated amortization		8,264,448	3,179,077
34	Other capital assets		2,501,719	2,401,749


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2023 - August 31, 2024			
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	575,231,545	500,046,335
02	Total expenses and deductions for this institution AND all of its child institutions	506,032,077	474,594,144
03	Change in net position during year CV=(D01-D02)	69,199,468	25,452,191
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	1,032,870,658	1,007,417,174
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	1,293
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,102,070,126	1,032,870,658

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Fiscal Year: September 1, 2023 - August 31, 2024			
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)	48,133,700	41,210,945
02	Other federal grants (Do NOT include FDSL amounts)	<input checked="" type="checkbox"/> 1,146,787	4,683,109
03	Grants by state government	17,800,271	15,596,121
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)]	51,401,039	50,980,436
07	Total revenue that funds scholarships and fellowships	118,481,797	112,470,611
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	77,371,005	72,842,572
09	Discounts and allowances applied to sales and services of auxiliary enterprises	13,411,445	10,738,562
10	Total discounts and allowances CV=(E08+E09)	90,782,450	83,581,134
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.	27,699,347	28,889,477

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2023 - August 31, 2024							
Line No.	Source of Discounts and Allowances	Amount of Source Applied to:					
		Tuition and fees discounts allowances		Auxiliary enterprises discounts allowances		Total discounts allowances	
		Current year amount	Prior year amount	Current year amount	Prior year amount	Current year amount	Prior year amount
12	Pell grants (federal)	41,022,827	35,916,134	7,110,873	5,294,811	48,133,700	41,210,945
13	Other federal grants (Do NOT include FDSL amounts)	591,138	740,943	102,468	109,231	693,606	850,174
14	Grants by state government	9,197,586	8,476,758	1,594,304	1,249,656	10,791,890	9,726,414
15	Grants by local government	0	0	0	0	0	0
16	Endowments and gifts	0	0	0	0	0	0
17	Other institutional sources CV=[E18-(E12+E13+ ... +E16)]	26,559,454	27,708,737	4,603,800	4,084,864	31,163,254	31,793,601
18	Total (from Part E1 line 8, 9 and 10)	77,371,005	72,842,572	13,411,445	10,738,562	90,782,450	83,581,134

Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2023 - August 31, 2024			
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>	181,859,842	186,582,329
Grants and contracts - operating			
02	Federal operating grants and contracts	13,790,400	14,131,631
03	State operating grants and contracts	26,171,356	23,454,424
04	Local government/private operating grants and contracts	6,037,291	2,887,397
04a	Local government operating grants and contracts	6,037,291	2,887,397
04b	Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	51,557,501	44,723,438
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	419,846	500,348
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)]	10,861,021	12,230,296
09	Total operating revenues	290,697,257	284,509,863

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2023 - August 31, 2024			
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>	111,644,834	76,641,141
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	48,723,890	49,558,183
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	17,452,060	11,450,024
17	<u>Investment income</u>	41,148,644	23,126,360
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	2,897,799	1,863,417
19	Total nonoperating revenues	221,867,227	162,639,125
27	Total operating and nonoperating revenues CV=[B19+B09]	512,564,484	447,148,988
28	<u>12-month Student FTE from E12</u>	19,127	18,835
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	26,798	23,740

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2023 - August 31, 2024			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	Capital appropriations	18,787,013	18,236,811
21	Capital grants and gifts	0	0
22	Additions to permanent endowments	2,256,343	6,326,569
23	Other revenues and additions CV=[B24-(B20+...+B22)]	41,623,705	28,333,967
24	Total other revenues and additions CV=[B25-(B9+B19)]	62,667,061	52,897,347
25	Total all revenues and other additions	575,231,545	500,046,335

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part C-1 - Expenses and Other Deductions by Functional Classification


Fiscal Year: September 1, 2023 - August 31, 2024

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	<u>Instruction</u>	152,647,640	145,606,665	90,329,298	85,606,865
02	<u>Research</u>	18,719,067	14,115,340	8,207,181	7,047,618
03	<u>Public service</u>	23,398,961	27,539,341	8,670,558	11,626,745
05	<u>Academic support</u>	76,618,286	73,241,131	32,687,681	29,536,209
06	<u>Student services</u>	42,055,304	39,983,116	19,325,077	17,595,575
07	<u>Institutional support</u>	37,688,864	35,657,042	16,754,629	15,699,280
10	<u>Scholarships and fellowships expenses</u> , net of <u>discounts and allowances</u> (from Part E-1, line 11)	27,699,347	28,889,477		
11	<u>Auxiliary enterprises</u>	79,229,603	70,494,837	16,127,966	14,604,323
12	<u>Hospital services</u>	1,339,348	1,330,085	306,240	349,845
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	46,635,657	37,737,110	1,165,064	1,203,737
19	Total expenses and deductions	506,032,077	474,594,144	193,573,694	183,270,197


Part C-2 - Expenses and Other Deductions by Natural Classification

Fiscal Year: September 1, 2023 - August 31, 2024			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19).	193,573,694	183,270,197
19-3	Benefits	54,361,239	54,697,234
19-4	Operation and Maintenance of Plant (as a natural expense).	28,525,504	27,514,541
19-5	Depreciation	48,773,986	44,342,292
19-6	Interest	<input checked="" type="checkbox"/> 261,329	76,482
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	180,536,325	164,693,398
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	506,032,077	474,594,144
20-1	12-month Student FTE (from E12 survey).	19,127	18,835
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	26,456	25,197

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2023 - August 31, 2024			
Include not only endowment net assets held by the institution, but any assets held by private foundations affiliated with the institution.			
Line No.	Value of Endowment Net Assets	Market Value	Prior Year Amounts
01	Value of endowment net assets at the beginning of the fiscal year	163,691,637	149,169,282
02	Value of endowment net assets at the end of the fiscal year	190,847,399	163,691,637
03	Change in value of endowment net assets CV=[H02-H01]	27,155,762	14,522,355
03a	New gifts and additions	8,377,995	8,074,890
03b	Endowment net investment return	24,403,020	12,179,317
03c	Spending distribution for current use	-5,626,253	-5,732,562
03d	Other CV=[H03-(H03a+H03b+H03c)]	1,000	710

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part N - Financial Health

Fiscal Year: September 1, 2023 - August 31, 2024			
Line No.	Description <i>(If your institution is a parent institution then the amounts reported should include ALL of your child institutions. Include amounts for the institution's GASB and FASB component units.)</i>	Current year amount	Prior year amount
01	Operating income (Loss) + net nonoperating revenues (expenses)	<div>6,532,408</div>	-27,445,156
02	Operating revenues + nonoperating revenues	<div>512,564,484</div>	447,148,988
03	Change in net position	<div><input checked="" type="checkbox"/>69,199,469</div>	25,452,191
04	Net position	<div>1,102,070,126</div>	1,032,870,658
05	Expendable net assets	<div>240,958,776</div>	192,723,349
06	Plant-related debt	<div>0</div>	0
07	Total expenses	<div>506,032,076</div>	474,594,144


 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Fiscal Year: September 1, 2023 - August 31, 2024						
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	259,230,847	259,230,847			
02	Sales and services	70,073,615	4,684,823	64,968,946	419,846	0
03	Federal grants/contracts (excludes Pell Grants)	13,790,400	13,790,400	0	0	0
Revenue from the state government:						
04	State appropriations, current & capital	130,431,847	130,431,847	0	0	0
05	State grants and contracts	26,171,356	26,171,356	0	0	0
Revenue from local governments:						
06	Local appropriation, current & capital	0	0	0	0	0
07	Local government grants/contracts	6,037,291	6,037,291	0	0	0
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	17,452,060				
10	Interest earnings	2,219,904				
11	Dividend earnings	0				
12	Realized capital gains	12,901,289				

You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2023 - August 31, 2024						
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	58,101,560	53,237,250	4,751,540	112,770	0
03	Payment to state retirement funds (may be included in line 02 above)	11,249,596	10,661,544	564,607	23,445	0
04	Current expenditures including salaries	459,396,421	393,254,111	65,042,785	1,099,525	0
Capital outlays						
05	Construction	49,973,943	49,973,943	0	0	0
06	Equipment purchases	4,376,974	4,236,212	140,762	0	0
07	Land purchases	6,260,973	6,260,973	0	0	0
08	Interest on debt outstanding, all funds and activities	25,884,986				

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).


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

Fiscal Year: September 1, 2023 - August 31, 2024			
Debt			
Category			Amount
01	Long-term debt outstanding at beginning of fiscal year		<div>0</div>
02	Long-term debt issued during fiscal year		<div>0</div>
03	Long-term debt retired during fiscal year		<div>0</div>
04	Long-term debt outstanding at end of fiscal year		<div>0</div>
05	Short-term debt outstanding at beginning of fiscal year		<div>0</div>
06	Short-term debt outstanding at end of fiscal year		<div>0</div>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Part L - Debt and Assets for Census Bureau, page 2

Fiscal Year: September 1, 2023 - August 31, 2024			
Assets			
Category			Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds		<div>0</div>
08	Total cash and security assets held at end of fiscal year in bond funds		<div>0</div>
09	Total cash and security assets held at end of fiscal year in all other funds		<div>0</div>

 You may use the box below to provide additional context for the data you have reported above. Context notes will be posted on the College Navigator website. Therefore, you should write all context notes using proper grammar (e.g., complete sentences with punctuation) and common language that can be easily understood by students and parents (e.g., spell out acronyms).

Prepared by

Prepared by

Reporting Reminders:

- 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:					
<input type="radio"/>	Keyholder	<input type="radio"/>	SFA Contact	<input type="radio"/>	HR Contact
<input checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact	<input type="radio"/>	Other
Name:		<input type="text" value="Jennifer Jones"/>			
Email:		<input type="text" value="jjj093@shsu.edu"/>			

How many staff from your institution only were involved in the data collection and reporting process of this survey component?	
<input type="text" value="3.00"/>	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? <i>Exclude the hours spent collecting data for state and other reporting purposes.</i>				
Staff member	Collecting Data Needed	Revising Data to Match IPEDS Requirements	Entering Data	Revising and Locking Data
Your office	<input type="text" value="2.00"/> hours	<input type="text" value="12.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="1.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

Summary

Finance Component Summary

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 institution's Data Feedback Report (DFR). In addition, all data reported in IPEDS survey components become publicly available through the [IPEDS Use the Data](#) and appear as aggregated statistics in various Department of Education reports. [College Navigator](#) is updated approximately three months after the data collection period closes and DFRs will be available through the [IPEDS Use the Data](#) and sent to your institution's CEO at the end of 2025.

Please review your data for accuracy. If you have questions about the data displayed below or 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	181,859,842	35	9,508
State appropriations	111,644,834	21	5,837
Local appropriations	0	0	0
Government grants and contracts	94,722,937	18	4,952
Private gifts, grants, and contracts	17,452,060	3	912
Investment income	41,148,644	8	2,151
Other core revenues	76,425,881	15	3,996
Total core revenues	523,254,198	100	27,357
Total revenues	575,231,545	N/A	30,074
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 Expense			
Expense function	Reported values	Percent of total core expenses (%)	Core expenses per FTE enrollment
Instruction	152,647,640	36	7,981
Research	18,719,067	4	979
Public service	23,398,961	5	1,223
Academic support	76,618,286	18	4,006
Institutional support	37,688,864	9	1,970
Student services	42,055,304	10	2,199
Other core expenses	74,335,004	17	3,886
Total core expenses	425,463,126	100	22,244
Total expenses	506,032,077	N/A	26,456
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
FTE enrollment	19,127
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 clock hours). All doctor's degree students are reported as graduate students.	

Edit Report

Finance

Source	Description	Severity	Resolved	Options
Screen: Part E-1 - Scholarships and Fellowships				
Screen Entry	The amount reported is outside the expected range of between 2,341,555 and 7,024,663 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Decrease from FY23 is due to decrease in HEERF Student Aid funds by \$3.3M. Majority of student HEERF funds we're expended in FY22 and prior, with approximately \$3M expended in FY23 and remaining \$2.8K in FY24.			
Screen: Part C-2 - Expenses and Other Deductions by Natural Classification				
Screen Entry	The amount reported is outside the expected range of between 38,241 and 114,723 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to increase in capital and subscription lease obligations related to GASB 87 and 96, interest expense related directly those items increased by \$184K.			
Screen: Part N - Financial Health				
Screen Entry	The amount reported is outside the expected range of between 12,726,096 and 38,178,286 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Increase is primarily due to increase in state appropriations, approximately \$35M increase.			