

IPEDS 2022-23 Data Collection System

IPEDS HELP DESK (877) 225-2568 | ipedshelp@rti.org
OMB NO. 1850-0582 v.30 : Approval Expires 8/31/2025
User ID: P2278811

Finance 2022-23

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 in reporting

The following changes were implemented for the 2022-23 data collection period:

- Question 4 was reorganized for clarity. [Applicable to degree-granting institutions only]

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**.

Institution: Sam Houston State University (227881)

User ID: P2278811

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.

Institution: Sam Houston State University (227881)

User ID: P2278811

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, 2022.)

Beginning: month/year (MMYYYY)	Month: <input type="text" value="9"/>	Year: <input type="text" value="2021"/>
And ending: month/year (MMYYYY)	Month: <input type="text" value="8"/>	Year: <input type="text" value="2022"/>

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

- No
 Yes - (report endowment 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

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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, 2021 - August 31, 2022

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>	219,558,153	205,007,201
31	Depreciable <u>capital assets</u> , net of depreciation	503,782,379	456,023,716
04	Other noncurrent assets CV=[A05-A31]	465,132,021	486,475,578
05	Total <u>noncurrent assets</u>	968,914,400	942,499,294
06	Total assets CV=(A01+A05)	1,188,472,553	1,147,506,495
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)	176,673,284	167,257,549
09	Total <u>current liabilities</u>	176,673,284	167,257,549
10	<u>Long-term debt</u>	0	0
11	Other noncurrent liabilities CV=(A12-A10)	4,382,095	4,139,417
12	Total <u>noncurrent liabilities</u>	4,382,095	4,139,417
13	Total liabilities CV=(A09+A12)	181,055,379	171,396,966
20	<u>Deferred inflows of resources</u>	0	0
Net Position			
14	<u>Invested in capital assets, net of related debt</u>	709,640,879	648,942,389
15	<u>Restricted-expendable</u>	72,735,456	94,832,418
16	<u>Restricted-nonexpendable</u>	100,650,284	94,367,165
17	<u>Unrestricted</u> CV=[A18-(A14+A15+A16)]	124,390,555	137,967,557
18	Net position CV=[(A06+A19)-(A13+A20)]	1,007,417,174	976,109,529

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Part A - Statement of Net Position Page 2

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Description	Ending balance	Prior year Ending balance
Capital Assets			
21	<u>Land and land improvements</u>	92,506,770	89,209,443
22	<u>Infrastructure</u>	39,229,340	37,711,183
23	<u>Buildings</u>	821,434,253	738,751,066
32	Equipment, including art and <u>library collections</u>	68,128,536	66,663,175
27	<u>Construction in progress</u>	155,764,788	146,439,900
	Total for Plant, Property and Equipment CV = (A21+ .. A27)	1,177,063,687	1,078,774,767
28	<u>Accumulated depreciation</u>	469,776,558	431,734,043
33	Intangible assets, net of accumulated amortization	0	0
34	Other capital assets	2,353,749	1,901,666

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Part D - Summary of Changes In Net Position

Fiscal Year: September 1, 2021 - August 31, 2022			
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	561,733,193	500,384,358
02	Total expenses and deductions for this institution AND all of its child institutions	530,425,548	435,134,773
03	Change in net position during year CV=(D01-D02)	31,307,645	65,249,585
04	<u>Net position</u> beginning of year for this institution AND all of its child institutions	976,109,529	919,606,467
05	<u>Adjustments to beginning net position</u> and other gains or losses CV=[D06-(D03+D04)]	0	-8,746,523
06	Net position end of year for this institution AND all of its child institutions (from A18)	1,007,417,174	976,109,529

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Part E-1 - Scholarships and Fellowships

Fiscal Year: September 1, 2021 - August 31, 2022			
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)	37,983,456	38,391,863
02	Other federal grants (Do NOT include FDSL amounts)	24,282,003	34,931,708
03	Grants by state government	17,264,664	19,584,298
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)]	49,986,862	29,883,750
07	Total revenue that funds scholarships and fellowships	129,516,985	122,791,619
Discounts and Allowances			
08	Discounts and allowances applied to tuition and fees	62,406,251	65,302,118
09	Discounts and allowances applied to sales and services of auxiliary enterprises	7,477,249	6,758,373
10	Total discounts and allowances CV=(E08+E09)	69,883,500	72,060,491
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.	59,633,485	50,731,128

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Part E-2 - Sources of Discounts and Allowances

Fiscal Year: September 1, 2021 - August 31, 2022							
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)	33,919,381	34,791,187	4,064,075	3,600,677	37,983,456	38,391,864
13	Other federal grants (Do NOT include FDSL amounts)	771,100	798,836	92,390	82,675	863,490	881,511
14	Grants by state government	7,115,131	8,832,022	852,505	914,061	7,967,636	9,746,083
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)]	20,600,639	20,880,073	2,468,279	2,160,960	23,068,918	23,041,033
18	Total (from Part E1 line 8, 9 and 10)	62,406,251	65,302,118	7,477,249	6,758,373	69,883,500	72,060,491

Part B - Revenues and Other Additions, Page 1


Fiscal Year: September 1, 2021 - August 31, 2022			
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>	189,772,014	180,964,247
Grants and contracts - operating			
02	Federal operating grants and contracts	11,609,624	16,969,978
03	State operating grants and contracts	26,735,750	20,264,665
04	Local government/private operating grants and contracts	3,389,940	4,694,576
	04a Local government operating grants and contracts	3,389,940	4,694,576
	04b Private operating grants and contracts	0	0
05	Sales and services of <u>auxiliary enterprises</u> , after deducting <u>discounts and allowances</u>	39,720,192	32,038,582
06	<u>Sales and services of hospitals</u> , after deducting <u>patient contractual allowances</u>	605,605	376,549
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)]	10,241,948	9,772,135
09	Total operating revenues	282,075,073	265,080,732

Part B - Revenues and Other Additions, Page 2

Fiscal Year: September 1, 2021 - August 31, 2022			
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>	77,454,823	69,852,319
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	92,987,008	59,107,886
14	State nonoperating grants	0	0
15	Local government nonoperating grants	0	0
16	<u>Gifts, including contributions from affiliated organizations</u>	6,123,623	3,795,721
17	<u>Investment income</u>	12,806,564	21,852,651
18	Other nonoperating revenues CV=[B19-(B10+...+B17)]	1,530,029	2,345,219
19	Total nonoperating revenues	190,902,047	156,953,796
27	Total operating and nonoperating revenues CV=[B19+B09]	472,977,120	422,034,528
28	<u>12-month Student FTE from E12</u>	18,634	18,939
29	Total operating and nonoperating revenues per student FTE CV=[B27/B28]	25,382	22,284

Part B - Revenues and Other Additions, Page 3

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Source of funds	Current year amount	Prior year amount
Other Revenues and Additions			
20	<u>Capital appropriations</u>	18,236,811	18,236,811
21	<u>Capital grants and gifts</u>	0	0
22	<u>Additions to permanent endowments</u>	4,937,197	2,876,883
23	Other revenues and additions CV=[B24-(B20+...+B22)]	65,582,065	57,236,136
24	Total other revenues and additions CV=[B25-(B9+B19)]	88,756,073	78,349,830
25	Total all revenues and other additions	561,733,193	500,384,358

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Institution: Sam Houston State University (227881)

User ID: P2278811

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


Fiscal Year: September 1, 2021 - August 31, 2022

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>	143,720,207	135,321,610	85,635,728	82,670,553
02	<u>Research</u>	13,214,636	13,130,275	6,517,189	6,178,548
03	<u>Public service</u>	26,563,361	19,792,313	10,049,833	8,394,523
05	<u>Academic support</u>	67,571,219	60,064,974	25,361,697	22,772,307
06	<u>Student services</u>	39,800,362	35,965,098	17,761,966	17,393,630
07	<u>Institutional support</u>	33,570,859	30,238,109	14,379,799	14,680,350
10	<u>Scholarships and fellowships expenses, net of discounts and allowances</u> (from Part E-1, line 11)	59,633,485	50,731,128		
11	<u>Auxiliary enterprises</u>	59,787,438	53,663,785	13,676,217	12,886,024
12	<u>Hospital services</u>	1,108,865	1,247,327	309,473	321,105
13	<u>Independent operations</u>	0	0	0	0
14	Other Functional Expenses and deductions CV=[C19-(C01+...+C13)]	85,455,116	34,980,154	942,743	877,817
19	Total expenses and deductions	530,425,548	435,134,773	174,634,645	166,174,857


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

Fiscal Year: September 1, 2021 - August 31, 2022			
Line No.	Expense: Natural Classifications	Total Amount	Prior year amount
19-2	Salaries and Wages(from Part C-1,Column 2 line 19)	174,634,645	166,174,857
19-3	Benefits	<input type="text" value="57,471,990"/>	47,227,936
19-4	Operation and Maintenance of Plant (as a natural expense)	<input type="text" value="22,748,775"/>	24,792,021
19-5	Depreciation	<input type="text" value="40,010,973"/>	39,583,907
19-6	Interest	<input checked="" type="checkbox"/> <input type="text" value="4,397"/>	5
19-7	Other Natural Expenses and Deductions CV=[C19-1 - (C19-2 + ... + C19-6)]	235,554,768	157,356,047
19-1	Total Expenses and Deductions (from Part C-1, Line 19)	530,425,548	435,134,773
20-1	12-month Student FTE (from E12 survey)	18,634	18,939
21-1	Total expenses and deductions per student FTE CV=[C19-1/C20-1]	28,465	22,976

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Part H - Details of Endowment Net Assets

Fiscal Year: September 1, 2021 - August 31, 2022			
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	163,021,390	133,127,466
02	Value of endowment net assets at the end of the fiscal year	149,169,282	163,021,390
03	Change in value of endowment net assets CV=[H02-H01]	-13,852,108	29,893,924
03a	New gifts and additions	6,138,432	4,625,200
03b	Endowment net investment return	-15,258,910	30,411,587
03c	Spending distribution for current use	-4,731,630	-5,142,863
03d	Other CV=[H03-(H03a+H03b+H03c)]	0	0

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Part N - Financial Health

Fiscal Year: September 1, 2021 - August 31, 2022			
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)	-57,448,429	-13,100,245
02	Operating revenues + nonoperating revenues	472,977,120	422,034,527
03	Change in net position	<input checked="" type="checkbox"/> 31,307,644	65,249,586
04	Net position	1,007,417,174	976,109,529
05	Expendable net assets	197,126,011	232,799,975
06	Plant-related debt	0	0
07	Total expenses	530,425,549	435,134,773

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Part J - Revenue Data for the Census Bureau

Fiscal Year: September 1, 2021 - August 31, 2022						
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	252,178,265	252,178,265			
02	Sales and services	52,484,567	4,681,521	47,197,441	605,605	
03	Federal grants/contracts (excludes Pell Grants)	11,609,624	11,609,624			
Revenue from the state government:						
04	State appropriations, current & capital	95,691,634	95,691,634			
05	State grants and contracts	26,735,750	26,735,750			
Revenue from local governments:						
06	Local appropriation, current & capital	0	0			
07	Local government grants/contracts	3,389,940	3,389,940			
08	Receipts from property and non-property taxes	0				
09	Gifts and private grants, NOT including capital grants	6,123,623				
10	Interest earnings	286,515				
11	Dividend earnings	0				
12	Realized capital gains	8,935,845				

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Part K - Expenditure Data for the Census Bureau

Fiscal Year: September 1, 2021 - August 31, 2022						
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	61,528,544	56,667,475	4,748,318	112,751	
03	Payment to state retirement funds (may be included in line 02 above)	9,216,610	8,757,998	436,229	22,383	
04	Current expenditures including salaries	444,970,433	393,992,299	50,049,870	928,264	
Capital outlays						
05	Construction	93,195,198	93,195,198			
06	Equipment purchases	3,892,581	3,615,992	276,589		
07	Land purchases	3,522,555	3,522,555			
08	Interest on debt outstanding, all funds and activities	14,867,258				

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

Fiscal Year: September 1, 2021 - August 31, 2022		
Debt		
	Category	Amount
01	Long-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
02	Long-term debt issued during fiscal year	<input type="text" value="0"/>
03	Long-term debt retired during fiscal year	<input type="text" value="0"/>
04	Long-term debt outstanding at end of fiscal year	<input type="text" value="0"/>
05	Short-term debt outstanding at beginning of fiscal year	<input type="text" value="0"/>
06	Short-term debt outstanding at end of fiscal year	<input type="text" value="0"/>

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

Fiscal Year: September 1, 2021 - August 31, 2022		
Assets		
	Category	Amount
07	Total cash and security assets held at end of fiscal year in sinking or debt service funds	<input type="text" value="0"/>
08	Total cash and security assets held at end of fiscal year in bond funds	<input type="text" value="0"/>
09	Total cash and security assets held at end of fiscal year in all other funds	<input type="text" value="0"/>

 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 checked="" type="radio"/>	Finance Contact	<input type="radio"/>	Academic Library Contact
<input type="radio"/>		<input type="radio"/>	HR Contact
<input type="radio"/>		<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="2.00"/> 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="8.00"/> hours	<input type="text" value="1.00"/> hours	<input type="text" value="2.00"/> hours
Other offices	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours	<input type="text"/> hours

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 2023.

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	\$189,772,014	36%	\$10,184
State appropriations	\$77,454,823	15%	\$4,157
Local appropriations	\$0	0%	\$0
Government grants and contracts	\$134,722,322	26%	\$7,230
Private gifts, grants, and contracts	\$6,123,623	1%	\$329
Investment income	\$12,806,564	2%	\$687
Other core revenues	\$100,528,050	19%	\$5,395
Total core revenues	\$521,407,396	100%	\$27,982
Total revenues	\$561,733,193	N/A	\$30,146

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 Expenses			
Expense function	Reported values	Percent of total core expenses	Core expenses per FTE enrollment
Instruction	\$143,720,207	31%	\$7,713
Research	\$13,214,636	3%	\$709
Public service	\$26,563,361	6%	\$1,426
Academic support	\$67,571,219	14%	\$3,626
Institutional support	\$33,570,859	7%	\$1,802
Student services	\$39,800,362	8%	\$2,136
Other core expenses	\$145,088,601	31%	\$7,786
Total core expenses	\$469,529,245	100%	\$25,197
Total expenses	\$530,425,548	N/A	\$28,465

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	
	Calculated value
FTE enrollment	18,634

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: Expenses Part 2				
Screen Entry	The amount reported is outside the expected range of between 3 and 7 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	Due to new reporting requirements for leases, \$4,385.17 of interest expense was incurred which was a direct result of GASB 87 implementation.			
Screen: Financial Health				
Screen Entry	The amount reported is outside the expected range of between 32,624,793 and 97,874,379 when compared with the prior year value. Please correct your data or explain. (Error #5301)	Explanation	Yes	
Reason	In FY2021, SHSU reported \$30.3 million in Net Increases in Fair Value. In FY2022, SHSU incurred a Net Decrease in Fair Value of \$47.6 million resulting in the substantial decrease of Change in Net Position.			