

Sam Houston State University
Statement of Revenues, Expenses, and Changes in Net Assets
For the Fiscal Year Ended August 31, 2006

UNAUDITED

	<u>Total</u>
OPERATING REVENUES	
Sales of Goods and Services	
Tuition and Fees (PR-Chgs for Services)	\$ 74,946,418.25
Tuition and Fees - Pledged (PR-Chgs for Services)	
Discounts and Allowances	(12,603,252.95)
Hospitals (PR-Chgs for Services)	
Hospitals - Pledged (PR-Chgs for Services)	
Discounts and Allowances	
Professional Fees (PR-Chgs for Services)	
Professional Fees - Pledged (PR-Chgs for Services)	
Discounts and Allowances	
Auxiliary Enterprises (PR-Chgs for Services)	23,165,184.49
Auxiliary Enterprises - Pledged (PR-Chgs for Services)	
Discounts and Allowances	
Other Sales of Goods and Services	927,447.09
Other Sales of Goods and Services - Pledged	
Discounts and Allowances	
Premium Revenue (PR-Chgs for Services)	
Interest and Investment Income (PR-Chgs for Services)	
Interest and Investment Income (GR)	
Net Increase (Decrease) Fair Market Value (PR-OP Grants/Contributions)	
Net Increase (Decrease) Fair Market Value (GR)	
Federal Revenue-Operating (PR-OP Grants/Contributions)	17,936,094.05
Federal Pass Through Revenue (PR-OP Grants/Contributions)	674,809.81
State Grant Revenue (PR-OP Grants/Contributions)	652,161.15
State Grant Pass Through Revenue (PR-OP Grants/Contributions)	5,569,449.88
Other Grants and Contracts (PR-OP Grants/Contributions)	481,736.85
Land Income (PR-Chgs for Services)	
Contributions to Retirement Systems (PR-Chgs for Services)	
Other Operating Revenues (PR-Chgs for Services)	9,812,725.90
Other Operating Revenues (GR)	
Total Operating Revenues	<u>\$ 121,562,774.52</u>
OPERATING EXPENSES	
Instruction	\$ 45,367,409.27
Research	3,142,936.92
Hospitals and Clinics	
Public Service	14,956,338.32
Academic Support	20,813,211.35
Student Services	12,774,250.83
Institutional Support	8,737,379.38
Operation and Maintenance of Plant	12,467,051.23
Scholarship and Fellowships	10,970,274.33
Auxiliary Enterprise Expenditures	25,332,746.54
Depreciation and Amortization	6,235,712.45
Total Operating Expenses	<u>\$ 160,797,310.62</u>
Operating Income (Loss)	<u>\$ (39,234,536.10)</u>

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	<u>Total</u>
NONOPERATING REVENUES (EXPENSES):	
Legislative Revenue (GR)	\$ 39,456,068.00
Additional Appropriations (GR)	9,990,174.55
HEAF Appropriation Revenue (GR)	
Federal Revenue Non-Operating (PR-OP Grants/Contributions)	
Gifts (PR-OP Grants/Contributions)	6,139,349.39
Investment Income (Expense) (PR-OP Grants/Contributions)	1,942,794.50
Investment Income (Expense) (GR)	(148,466.15)
Loan Premium/Fees on Securities Lending (PR-OP Grants/Contributions)	
Investing Activities Expense	
Interest Expense and Fiscal Charges	
Borrower Rebates and Agent Fees	
Gain (Loss) on Sale of Capital Assets (GR)	
Net Increase (Decrease) in Fair Value of Investments (PR-OP Grants/Contrib)	1,276,271.98
Net Increase (Decrease) in Fair Value of Investments (GR)	
Settlement of Claims (PR-Chgs for Services)	(133,507.35)
Settlement of Claims (GR)	(127,021.99)
Other Nonoperating Revenues (Expenses) (PR-Chgs for Services)	3,656,047.14
Other Nonoperating Revenues (Expenses) (GR)	
Total Nonoperating Revenues (Expenses)	<u>\$ 62,051,710.07</u>
Income (Loss) before Other Revenues, Expenses, Gains/Losses and Transfers	\$ 22,817,173.97
OTHER REVENUES, EXPENSES, GAINS/LOSSES AND TRANSFERS	
Capital Contributions	
Capital Appropriations (HEAF)	6,610,870.00
Contributions to Permanent and Term Endowments	
Special Items	
Extraordinary Items	
Transfer In	14,960,469.43
Transfer Out	(6,283,747.71)
Legislative Transfer In	
Legislative Transfer Out	(2,072,987.86)
Lapses	(11,172.14)
Total Other Revenues, Expenses, Gains/Losses and Transfers	<u>13,203,431.72</u>
CHANGE IN NET ASSETS	<u>\$ 36,020,605.69</u>
Net Assets, September 1 2005	\$ 263,795,807.43
Restatements	
Net Assets, September 1, 2005, as Restated	<u>\$ 263,795,807.43</u>
NET ASSETS, August 31, 2006	<u><u>\$ 299,816,413.12</u></u>