

**Sam Houston State University**  
**Matrix of Operating Expenses Reported by Function**  
**For the Fiscal Year Ended August 31, 2008**

UNAUDITED

Operating Expenses	Instruction	Research	Hospitals and Clinics	Public Service	Academic Support	Student Services	Institutional Support	Operation and Maintenance of Plant	Scholarship and Fellowships	Auxiliary Enterprises	Depreciation and Amortization*	Total Expenses
Cost of Goods Sold	\$ 98.25	\$ -		\$ 43,261.45	\$ 599.33	\$ 56,826.31	\$ 8,072.45	\$ -	\$ -	\$ 420,739.97		\$ 529,597.76
Salaries and Wages	41,930,152.69	2,317,224.18		6,882,896.19	11,092,560.34	7,913,998.21	5,950,976.75	5,245,146.37	754,287.30	8,977,261.12		91,064,503.15
Payroll Related Costs	10,304,831.72	480,557.19		2,230,225.24	2,367,346.78	1,706,164.53	1,547,866.73	1,307,395.62	18,371.40	2,166,862.71		22,129,621.92
Professional Fees and Services	10,143.92	45,912.25		876,351.44	185,606.69	97,998.62	342,048.05	22,938.09	380.00	46,950.33		1,628,329.39
Federal Pass-Through Expense	-	29,355.99		403,640.22	-	-	-	-	-	-		432,996.21
State Grant Pass-Through Expense	-	-		-	-	-	-	-	-	-		-
Travel	43,263.17	258,386.87		384,906.95	1,355,658.33	460,618.26	192,689.68	3,282.65	37,467.15	1,084,295.47		3,820,568.53
Materials and Supplies	281,661.28	340,860.23		1,164,394.29	4,908,251.19	1,796,925.01	2,094,787.32	973,863.30	28,418.47	7,984,235.49		19,573,396.58
Communication and Utilities	15,303.00	31,564.75		277,157.13	900,356.81	396,065.85	93,993.37	3,762,602.22	570.00	3,081,052.60		8,558,665.73
Repairs and Maintenance	21,800.49	13,244.20		69,146.23	619,471.32	598,884.20	195,212.53	369,591.89	75,271.50	819,523.66		2,782,146.02
Rentals and Leases	7,239.35	24,068.39		1,049,129.87	198,193.96	105,609.94	168,764.93	8,470.48	12,250.99	361,675.74		1,935,403.65
Printing and Reproduction	4,486.47	1,284.00		15,219.00	154,798.29	155,622.62	227,468.79	-	-	73,510.09		632,389.26
Depreciation and Amortization*	-	-		-	-	-	-	-	-	-	11,187,990.61	11,187,990.61
Bad Debt Expense	(144,813.40)	-		-	-	(20,019.98)	(70,721.66)	-	-	(84,142.99)		(319,698.03)
Interest	0.90	101.82		90.89	16,473.89	-	(2,794.65)	48.38	-	-		13,921.23
Scholarships	51,750.00	54,350.00		262,442.54	217,149.65	66,616.25	20,564.74	-	12,888,987.51	855,494.24		14,417,354.93
Claims and Judgments	-	-		-	-	-	-	-	-	-		-
Other Operating Expenses	107,047.75	978,043.35		2,324,256.83	2,309,024.98	1,038,501.11	1,756,871.76	767,986.70	154,543.90	2,266,278.94		11,702,555.32
<b>Total Operating Expenses</b>	<b>\$ 52,632,965.59</b>	<b>\$ 4,574,953.22</b>	<b>\$ -</b>	<b>\$ 15,983,118.27</b>	<b>\$ 24,325,491.56</b>	<b>\$ 14,373,810.93</b>	<b>\$ 12,525,800.79</b>	<b>\$ 12,461,325.70</b>	<b>\$ 13,970,548.22</b>	<b>\$ 28,053,737.37</b>	<b>\$ 11,187,990.61</b>	<b>\$ 190,089,742.26</b>

\* Depreciation and Amortization may be allocated to the various functions or shown entirely in the Depreciation and Amortization column