

**Sam Houston State University**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**For the Fiscal Year Ended August 31, 2004**

**OPERATING REVENUES**

Sales of Goods and Services	
Tuition and Fees (PR-Chgs for Services)	\$52,707,212.03
Tuition and Fees - Pledged (PR-Chgs for Services)	
Discounts and Allowances	(6,544,826.37)
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)	17,455,669.24
Auxiliary Enterprises - Pledged (PR-Chgs for Services)	
Discounts and Allowances	
Other Sales of Goods and Services	513,943.06
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 Value (PR-OP Grants/Contributions)	
Net Increase (Decrease) Fair Value (GR)	
Federal Revenue-Operating (PR-OP Grants/Contributions)	13,458,221.72
Federal Pass Through Revenue (PR-OP Grants/Contributions)	587,274.36
State Grant Revenue (PR-OP Grants/Contributions)	1,783,194.31
State Grant Pass Through Revenue (PR-OP Grants/Contributions)	3,367,943.30
Other Grants and Contracts (PR-OP Grants/Contributions)	812,289.24
Land Income (PR-Chgs for Services)	
Contributions to Retirement Systems (PR-Chgs for Services)	
Other Operating Revenues (PR-Chgs for Services)	9,809,470.28
Other Operating Revenues (GR)	
Total Operating Revenues	<u><u>\$93,950,391.17</u></u>

**OPERATING EXPENSES**

Instruction	\$38,415,656.07
Research	2,641,114.31
Public Service	8,876,328.63
Academic Support	13,933,466.84
Student Services	7,209,349.70
Institutional Support	15,865,596.41
Operation and Maintenance of Plant	8,840,630.52
Scholarship and Fellowships	9,348,184.60

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Auxiliary Enterprise Expenditures	20,830,178.38
Depreciation and Amortization	4,009,143.19
Total Operating Expenses	<u>\$129,969,648.65</u>
Operating Income (Loss)	<u><u>(\$36,019,257.48)</u></u>

**NONOPERATING REVENUES (EXPENSES):**

Legislative Revenue (GR)	\$36,209,336.00
Additional Appropriations (GR)	8,563,604.14
HEAF Appropriation Revenue (GR)	5,864,608.00
Federal Revenue Non-Operating (PR-OP Grants/Contributions)	
Gifts (PR-OP Grants/Contributions)	2,054,731.63
Investment Income (Expense) (PR-OP Grants/Contributions)	654,898.28
Investment Income (Expense) (GR)	
Loan Premium/Fees on Securities Lending (PR-OP Grants/Contributions)	
Investing Activities Expense	(57,573.11)
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/Contributions)	1,178,978.88
Net Increase (Decrease) in Fair Value of Investments (GR)	
Settlement of Claims (PR-Chgs for Services)	(181,904.35)
Settlement of Claims (GR)	(186,709.05)
Other Nonoperating Revenues (Expenses) (PR-Chgs for Services)	746,567.06
Other Nonoperating Revenues (Expenses) (GR)	
Total Nonoperating Revenues (Expenses)	<u>\$54,846,537.48</u>
Income (Loss) before Other Revenues, Expenses, Gains/Losses and Transfers	<u><u>\$18,827,280.00</u></u>

**OTHER REVENUES, EXPENSES, GAINS/**

**LOSSES AND TRANSFERS**

Capital Contributions	
Capital Appropriations (HEAF)	
Additions to Permanent and Term Endowments	
Special Items	
Extraordinary Items	
Transfers-In	\$20,845,278.90
Transfers-Out	(7,257,140.40)
Legislative Transfers-In	
Legislative Transfers-Out	
Legislative Appropriations Lapsed	

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Total Other Revenues, Expenses, Gains/Losses and Transfers	<u>\$13,588,138.50</u>
<b>CHANGE IN NET ASSETS</b>	<u>\$32,415,418.50</u>
Total Net Assets, Beginning	\$247,035,726.31
Restatements	<u>(8,022,037.34)</u>
Total Net Assets, Beginning, as Restated	<u>\$239,013,688.97</u>
<b>TOTAL NET ASSETS, ENDING</b>	<u><u>\$271,429,107.47</u></u>