

**SAM HOUSTON STATE UNIVERSITY**  
**MULTI-YEAR STATEMENT**  
**CHANGE IN UNRESTRICTED NET ASSETS EXCLUSIVE OF PLANT**  
**Fiscal Years 2004, 2005, 2006, 2007, 2008**  
**DRAFT**

	2004	2005	2006	2007	2008
<b>Restatement of Net Assets Without Plant and Plant - Related Debt</b>					
Unrestricted Net Assets (Statement of Net Assests)	\$ 242,886,720	A \$ 230,728,097	A \$ 261,043,616	\$ 266,340,668	
Less property, plant, and equipment (and assets limited to plant)	(156,718,379)	(162,987,597)	(182,324,521)	(184,341,915)	
Add plant-related debt (See Note B)					
<b>URNA Not Including Plant and Debt</b>	\$ 86,168,342	\$ 67,740,500	\$ 78,719,096	\$ 81,998,754	
<b>Revenues (Texas Higher Education Coordinating Board Schedule C2)</b>					
Net Tuition	46,162,386	51,748,111	C 62,343,165	C 67,736,700	
Legislative Appropriations	50,637,548	50,899,369	D 55,851,883	D 56,610,955	
Research Excellence Funds		121,559	205,230	205,230	
State Grants and Contracts	3,294,928	3,911,745	5,189,945	5,041,287	
Sales and Services	513,943	715,208	927,447	1,563,368	
Private Gifts and Grants	64,464	43,921	130,942	1,626,944	
Auxiliaries	17,455,669	20,014,329	23,165,184	23,953,460	
Investment Income	6,347	13,434	23,148	16,762	
Other Operating Revenues	8,547,067	9,193,446	11,624,656	11,232,016	
<b>Total Revenues</b>	\$ 126,682,352	\$ 136,661,122	\$ 159,461,600	\$ 167,986,722	
<b>Expenses (Texas Higher Education Coordinating Board Schedule C2)</b>					
Instructional	\$ 37,959,869	\$ 40,308,764	\$ 45,027,995	\$ 49,879,047	
Research	997,641.00	1,145,434.00	1,392,643.00	1,714,297.00	
Public Service	5,264,856.00	5,712,861.00	9,668,805.00	9,881,450.00	
Academic Support	12,539,015	15,287,488	19,157,732	22,095,309	
Student Services	7,042,082	7,928,705	11,891,187	11,555,417	
Institutional Support	15,055,672	18,465,490	E 8,658,094	E 11,668,218	
Operation and Maintenance of Plant	7,363,132	7,609,639	11,235,749	11,388,599	
Scholarships	4,996,253	2,389,722	4,629,517	5,796,225	
Auxiliary	20,830,178	23,085,626	25,332,747	25,982,948	
Other Expenses	368,613	210,273	269,957	223,535	
Add - Additions to property and CIP net of debt (See Note B)	6,791,574	6,978,863	5,790,913	10,701,484	
Add - Reduction in Debt related to Capital and CIP (See Note B)					
<b>Total Expenses Change in Unrestricted Net Assets Exclusive of Plant</b>	\$ 119,208,885	\$ 129,122,865	\$ 143,055,339	\$ 160,886,529	
<b>Change in Unrestricted Net Assets Exclusive of Plant</b>	\$ 7,473,467	\$ 7,538,257	\$ 16,406,261	\$ 7,100,193	

**Notes to Schedule**

**A** University debt is held in the name of Texas State University System (TSUS) and is reported in the TSUS combined Annual Financial Report.

**B** Explanation for large drop in Unrestricted Net Assets between FY 2004 and FY 2005 is due to the writedown of Library Periodicals of \$15,486,806.51, which are no longer considered capital assets.

Differences between fiscal years 2005 and 2006

- C** Net Tuition and Fees increased over 11 million - This was due to our increased enrollment and the rise of Designated Tuition by \$14 per sch (\$46 to \$60)., Recreation Sports Fee increased by \$ 27 per student (\$48 to \$75), Student Service Fee increased by \$2 per sch (\$19 to \$21 per sch), and Computer Use Fee by \$2 per sch (\$11 to \$13 per sch)
- D** State Appropriations increased by over \$4 million due to the appropriation of LEMIT Fund Balance.
- E** Institutional Expenditure Accounts for fiscal year 2005 were audited to determine if this was the appropriate account. As a result, accounts were re-classified to Instruction, Academic Support, Public Service, Student Services, and Scholarship.

Prepared by:

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Sources:

Annually Financial Reports, Fiscal Years 2004, 2005, 2006, 2007, 2008

Sources and Uses Report, Schedule C2, for fiscal years 2004, 2005, 2006, 2007, 2008