

Sam Houston State University
Statement of Net Assets
August 31, 2005

UNAUDITED

ASSETS

Current Assets:

Cash and Cash Equivalents

Cash on Hand	\$24,550.00
Cash in Bank	(198,428.35)
Cash in Transit/Reimbursement from Treasury	2,139,554.39
Cash in State Treasury	24,078,111.96
Cash Equivalents	67,159,972.22

Securities Lending Collateral

Short Term Investments

Restricted:

Cash and Cash Equivalents

Cash on Hand	
Cash in Bank	130,540.09
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	3,777,945.28

Short Term Investments

Legislative Appropriations 5,246,673.23

Investments

Receivables from:

Federal	3,398,891.76
Other Intergovernmental	
Interest and Dividends	
Accounts Receivable	6,393,010.68
Gifts	
Investment Trades	
Other	

Interfund Receivables

Due From Other Agencies 420,435.78

Consumable Inventories

Merchandise Inventories 292,355.55

Deferred Charges

Loans and Contracts 2,278,270.44

Other Current Assets 9,690,232.19

Total Current Assets \$124,832,115.22

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Noncurrent Assets:

Restricted:

Cash and Cash Equivalents

Cash on Hand

Cash in Bank

\$193,572.82

Cash in Transit/Reimbursement from Treasury

Cash in State Treasury

Cash Equivalents

2,548,635.23

Short Term Investments

Receivables

Investments

24,404,143.15

Loans and Contracts

Other Assets

Loans and Contracts

642,330.65

Investments

Interfund Receivables

Capital Assets:

Non-Depreciable:

Land and Land Improvements

12,456,614.66

Infrastructure

Construction in Progress

69,217,535.05

Other Capital Assets

759,903.50

Depreciable:

Buildings and Building Improvements

177,983,746.27

Less Accumulated Depreciation

(123,113,569.44)

Infrastructure

9,023,977.71

Less Accumulated Depreciation

(2,776,608.00)

Facilities and Other Improvements

14,295,682.24

Less Accumulated Depreciation

(3,096,180.47)

Furniture and Equipment

14,986,997.41

Less Accumulated Depreciation

(10,207,925.83)

Vehicles, Boats, and Aircraft

2,227,109.90

Less Accumulated Depreciation

(1,621,900.86)

Other Capital Investments

8,909,665.23

Less Accumulated Depreciation

(6,057,450.71)

Other Noncurrent Assets

1,233,487.87

Total Non-Current Assets

\$192,009,766.38

Total Assets

\$316,841,881.60

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LIABILITIES

Current Liabilities:

Payables From:

Accounts	\$2,883,787.54
Investment Trades	
Federal	
Other Intergovernmental	
Payroll	3,481,138.52
Other	467,894.17
Interfund Payable	
Due to Other Agencies	160,422.82
Deferred Revenues	39,739,747.48
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements Payable	
Employees' Compensable Leave	1,590,285.37
Capital Lease Obligations	
Liabilities Payable from Restricted Assets	
Obligations/Reverse Purchase Agreements	
Obligations Under Securities Lending	
Funds Held for Others	2,395,796.53
Other Current Liabilities	
Total Current Liabilities	<u>\$50,719,072.43</u>

Noncurrent Liabilities:

Interfund Payable	
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements Payable	
Employees Compensable Leave	845,245.69
Capital Lease Obligations	
Other Non-Current Liabilities	1,481,756.05
Total Noncurrent Liabilities	<u>\$2,327,001.74</u>
Total Liabilities	<u>\$53,046,074.17</u>

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NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$162,987,596.66
Restricted for	
Education	
Debt Retirement	
Capital Projects	
Employee Benefit	
Funds Held As Permanent Investments:	
Non-Expendable	20,629,642.62
Expendable	
Other	12,438,067.79
Unrestricted	<u>67,740,500.36</u>
Total Net Assets	\$263,795,807.43