

Sam Houston State University
Statement of Net Assets
August 31, 2006

UNAUDITED

	<u>Total</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	
Cash on Hand	\$ 24,350.00
Cash in Bank	2,492,246.54
Cash in Transit/Reimbursement from Treasury	795,727.72
Cash in State Treasury	27,462,095.48
Cash Equivalents	41,221,234.05
Securities Lending Collateral	
Short Term Investments	
Restricted:	
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	987,133.27
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	5,029,379.89
Short Term Investments	
Legislative Appropriations	6,838,432.99
Investments	
Receivables from:	
Federal	1,628,547.65
Other Intergovernmental	
Interest and Dividends	
Accounts Receivable	9,378,745.05
Gifts	
Investment Trades	
Other	
Interfund Receivables	
Due From Other Agencies	759,199.70
Consumable Inventories	
Merchandise Inventories	253,946.77
Deferred Charges	
Loans and Contracts	2,605,933.08
Other Current Assets	<u>10,351,624.77</u>
Total Current Assets	\$ 109,828,596.96

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Noncurrent Assets:	
Restricted:	
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	\$ 579,428.10
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	4,646,178.82
Short Term Investments	
Receivables	404,015.73
Investments	59,643,107.53
Loans and Contracts	509,701.30
Other Assets	
Loans and Contracts	
Investments	
Interfund Receivables	
Capital Assets:	
Non-Depreciable:	
Land and Land Improvements	12,577,654.09
Infrastructure	
Construction in Progress	79,289,664.11
Other Capital Assets	759,903.50
Depreciable:	
Buildings and Building Improvements	191,053,972.71
Less Accumulated Depreciation	(127,270,885.66)
Infrastructure	9,023,977.71
Less Accumulated Depreciation	(3,123,684.00)
Facilities and Other Improvements	14,776,308.24
Less Accumulated Depreciation	(3,540,801.38)
Furniture and Equipment	16,447,872.48
Less Accumulated Depreciation	(11,189,739.32)
Vehicles, Boats, and Aircraft	2,181,056.71
Less Accumulated Depreciation	(1,624,116.27)
Other Capital Assets	9,323,458.96
Less Accumulated Depreciation	(6,360,121.13)
Other Noncurrent Assets	
Total Non-Current Assets	<u>\$ 248,106,952.23</u>
Total Assets	<u><u>\$ 357,935,549.19</u></u>

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LIABILITIES	
Current Liabilities:	
Payables:	
Accounts	\$ 1,567,517.44
Investment Trades	
Federal	
Other Intergovernmental	
Payroll	3,926,876.14
Other	552,346.79
Interfund Payable	
Due to Other Agencies	24,052.52
Deferred Revenues	44,571,145.26
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements	
Employees' Compensable Leave	1,724,962.04
Capital Lease Obligations	
Liabilities Payable from Restricted Assets	
Obligations/Reverse Purchase Agreements	
Obligations Under Securities Lending	
Funds Held for Others	3,408,130.96
Other Current Liabilities	
Total Current Liabilities	<u>\$ 55,775,031.15</u>
Noncurrent Liabilities:	
Interfund Payables	
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements	
Employees Compensable Leave	\$ 983,660.87
Capital Lease Obligations	
Other Non-Current Liabilities	1,360,444.05
Total Noncurrent Liabilities	<u>\$ 2,344,104.92</u>
Total Liabilities	<u>\$ 58,119,136.07</u>

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NET ASSETS	
Invested in Capital Assets, Net of Related Debt	\$ 182,324,520.75
Restricted for	
Education	
Debt Retirement	
Capital Projects	
Employee Benefit	
Funds Held As Permanent Investments:	
Non-Expendable	25,596,863.35
Expendable	
Other	13,175,933.34
Unrestricted	<u>78,719,095.68</u>
Total Net Assets	<u><u>\$ 299,816,413.12</u></u>