

Sam Houston State University
Statement of Net Assets
August 31, 2007

UNAUDITED

ASSETS

Current Assets:

Cash and Cash Equivalents	\$	
Cash on Hand		24,350.00
Cash in Bank		1,679,447.73
Cash in Transit/Reimbursement from Treasury		2,813,332.38
Cash in State Treasury		23,959,116.97
Cash Equivalents		50,977,676.52
Securities Lending Collateral		
Short Term Investments		
Restricted:		
Cash and Cash Equivalents		
Cash on Hand		
Cash in Bank		(551,831.71)
Cash in Transit/Reimbursement from Treasury		
Cash in State Treasury		
Cash Equivalents		6,728,662.65
Short Term Investments		
Legislative Appropriations		8,478,829.75
Investments		
Receivables from:		
Federal		4,956,929.15
Other Intergovernmental		
Interest and Dividends		
Accounts Receivable		8,904,585.30
Gifts		
Investment Trades		
Other		
Interfund Receivables		
Due From Other Agencies		596,033.01
Consumable Inventories		
Merchandise Inventories		289,326.21
Deferred Charges		
Loans and Contracts		1,954,469.72
Other Current Assets		13,922,714.36

Total Current Assets	\$	<u>124,733,642.04</u>
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Noncurrent Assets:	
Restricted:	
Cash and Cash Equivalents	\$
Cash on Hand	
Cash in Bank	566,267.31
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	9,115,738.34
Short Term Investments	
Receivables	489,370.87
Investments	62,089,131.13
Loans and Contracts	
Other Assets	
Loans and Contracts	386,591.49
Investments	
Interfund Receivables	
Capital Assets:	
Non-Depreciable:	
Land and Land Improvements	12,894,758.59
Infrastructure	
Construction in Progress	11,919,031.95
Other Capital Assets	759,903.50
Depreciable:	
Buildings and Building Improvements	263,035,863.89
Less Accumulated Depreciation	(132,928,101.51)
Infrastructure	9,023,977.71
Less Accumulated Depreciation	(3,470,760.00)
Facilities and Other Improvements	17,363,516.24
Less Accumulated Depreciation	(4,037,059.35)
Furniture and Equipment	18,489,796.20
Less Accumulated Depreciation	(12,104,808.52)
Vehicles, Boats, and Aircraft	2,419,663.25
Less Accumulated Depreciation	(1,696,702.91)
Other Capital Assets	9,834,853.99
Less Accumulated Depreciation	(6,670,996.85)
Other Noncurrent Assets	
Total Non-Current Assets	<u>\$ 257,480,035.32</u>
Total Assets	<u><u>\$ 382,213,677.36</u></u>

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LIABILITIES

Current Liabilities:	\$	
Payables:		
Accounts		2,353,586.90
Investment Trades		
Federal		
Other Intergovernmental		
Payroll		4,238,947.29
Other		
Interfund Payable		
Due to Other Agencies		147,400.21
Deferred Revenues		53,072,031.16
Notes and Loans Payable		
Revenue Bonds Payable		
General Obligation Bonds Payable		
Claims and Judgements		
Employees' Compensable Leave		1,856,148.21
Capital Lease Obligations		105,664.78
Liabilities Payable from Restricted Assets		
Obligations/Reverse Purchase Agreements		
Obligations Under Securities Lending		
Funds Held for Others		2,318,677.59
Other Current Liabilities		620,728.37
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Total Current Liabilities	\$	<u>64,713,184.51</u>
Noncurrent Liabilities:		
Interfund Payables	\$	
Notes and Loans Payable		
Revenue Bonds Payable		
General Obligation Bonds Payable		
Claims and Judgements		
Employees Compensable Leave		1,089,155.24
Capital Lease Obligations		385,356.66
Other Non-Current Liabilities		1,233,918.08
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Total Noncurrent Liabilities	\$	<u>2,708,429.98</u>
Total Liabilities	\$	<u><u>67,421,614.49</u></u>

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NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$	184,341,914.74
Restricted for		
Education		
Debt Retirement		
Capital Projects		
Employee Benefit		
Funds Held As Permanent Investments:		
Non-Expendable		31,985,985.93
Expendable		
Other		16,465,408.48
Unrestricted		<u>81,998,753.72</u>
Total Net Assets	\$	<u><u>314,792,062.87</u></u>