

Sam Houston State University
Statement of Net Assets
August 31, 2004

ASSETS

Current Assets:

Cash and Cash Equivalents	
Cash on Hand	\$24,000.00
Cash in Bank	1,906,462.57
Cash in Transit/Reimbursement from Treasury	620,086.45
Cash in State Treasury	25,863,952.54
Cash Equivalents	79,939,159.39
Securities Lending Collateral	
Short Term Investments	
Restricted:	
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	762,854.57
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	1,931,628.33
Short Term Investments	
Legislative Appropriations	4,688,950.62
Investments	
Receivables from:	
Federal	2,172,766.29
Other Intergovernmental	
Interest and Dividends	
Accounts Receivable	10,566,026.57
Gifts	
Other	
Interfund Receivables	
Due From Other Agencies	469,321.04
Consumable Inventories	
Merchandise Inventories	290,400.66
Deferred Charges	
Loans and Contracts	2,411,094.53
Other Current Assets	7,797,995.11
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Total Current Assets	\$139,444,698.67
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Noncurrent Assets:

Restricted:

Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	\$83,811.11
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	

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Short Term Investments	
Receivables	
Investments	
Loans and Contracts	675,874.92
Other Assets	
Loans and Contracts	
Investments	11,851,460.14
Interfund Receivables	
Capital Assets:	
Non-Depreciable:	
Land and Land Improvements	12,427,819.66
Infrastructure	
Construction in Progress	64,308,233.99
Other Capital Assets	24,639,318.24
Depreciable:	
Buildings and Building Improvements	154,143,509.00
Less Accumulated Depreciation	(121,510,235.94)
Infrastructure	9,023,977.71
Less Accumulated Depreciation	(2,429,532.00)
Facilities and Other Improvements	13,897,563.74
Less Accumulated Depreciation	(2,662,293.07)
Furniture and Equipment	14,222,248.05
Less Accumulated Depreciation	(9,757,953.70)
Vehicles, Boats, and Aircraft	1,973,394.96
Less Accumulated Depreciation	(1,557,672.02)
Other Capital Investments	
Less Accumulated Depreciation	
Other Noncurrent Assets	113,718.20
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Total Non-Current Assets	\$180,990,746.90
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Total Assets	\$320,435,445.57
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LIABILITIES

Current Liabilities:	
Payables From:	
Accounts	\$7,643,699.80
Federal	
Other Intergovernmental	
Payroll	
Other	382,444.67
Interfund Payable	
Due to Other Agencies	187,237.18

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Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements Payable	
Employees' Compensable Leave	1,197,339.79
Capital Lease Obligations	
Liabilities Payable from Restricted Assets	
Obligations/Reverse Purchase Agreements	
Obligations Under Securities Lending	
Funds Held for Others	2,247,801.02
Other Current Liabilities	
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Total Current Liabilities	\$46,746,839.06
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Noncurrent Liabilities:

Interfund Payable	
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements Payable	
Employees Compensable Leave	707,498.82
Capital Lease Obligations	
Other Non-Current Liabilities	1,552,000.22
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Total Noncurrent Liabilities	\$2,259,499.04
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Total Liabilities	<u>\$49,006,338.10</u>
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NET ASSETS

Invested in Capital Assets, Net of Related Debt	\$156,718,378.62
Restricted for	
Education	
Debt Retirement	
Capital Projects	
Employee Benefit	
Funds Held As Permanent Investments:	
Non-Expendable	18,173,335.40
Expendable	
Other	10,369,051.61
Unrestricted	86,168,341.84
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Total Net Assets	<u>\$271,429,107.47</u>