

**Sam Houston State University**  
**Statement of Net Assets**  
**August 31, 2008**

**UNAUDITED**

	<u><b>Total</b></u>
<b>ASSETS</b>	
Current Assets:	
Cash and Cash Equivalents	\$
Cash on Hand	24,325.00
Cash in Bank	2,160,080.70
Cash in Transit/Reimbursement from Treasury	4,811,213.10
Cash in State Treasury	21,950,148.45
Cash Equivalents	49,370,262.11
Securities Lending Collateral	
Short Term Investments	
Restricted:	
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	609,326.62
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	58,849,456.74
Short Term Investments	
Legislative Appropriations	4,815,585.14
Investments	
Receivables from:	
Federal	3,330,110.95
Other Intergovernmental	
Interest and Dividends	
Accounts Receivable	10,451,334.93
Gifts	
Investment Trades	
Other	
Interfund Receivables	
Due From Other Agencies	155,089.39
Consumable Inventories	
Merchandise Inventories	297,516.83
Deferred Charges	
Loans and Contracts	2,047,861.37
Other Current Assets	14,228,160.56
Total Current Assets	\$ 173,100,471.89

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Noncurrent Assets:	
Restricted:	
Cash and Cash Equivalents	\$
Cash on Hand	
Cash in Bank	
Cash in Transit/Reimbursement from Treasury	
Cash in State Treasury	
Cash Equivalents	12,892,348.75
Short Term Investments	
Receivables	289,164.37
Investments	60,921,234.39
Loans and Contracts	
Other Assets	
Loans and Contracts	388,274.55
Investments	
Interfund Receivables	
Capital Assets:	
Non-Depreciable:	
Land and Land Improvements	13,774,986.97
Infrastructure	
Construction in Progress	28,949,618.46
Other Capital Assets	759,903.50
Depreciable:	
Buildings and Building Improvements	268,552,551.37
Less Accumulated Depreciation	(138,282,909.54)
Infrastructure	9,023,977.71
Less Accumulated Depreciation	(3,817,836.00)
Facilities and Other Improvements	17,937,477.24
Less Accumulated Depreciation	(4,719,919.75)
Furniture and Equipment	22,076,612.92
Less Accumulated Depreciation	(13,527,698.68)
Vehicles, Boats, and Aircraft	2,791,773.94
Less Accumulated Depreciation	(1,791,324.11)
Other Capital Assets	10,320,493.59
Less Accumulated Depreciation	(7,001,034.61)
Other Noncurrent Assets	
Total Non-Current Assets	<u>\$ 279,537,695.07</u>
Total Assets	<u><u>\$ 452,638,166.96</u></u>

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	<b>Total</b>
<b>LIABILITIES</b>	
Current Liabilities:	
Payables:	\$
Accounts	5,052,746.55
Investment Trades	
Federal	
Other Intergovernmental	
Payroll	4,356,731.94
Other	
Interfund Payable	
Due to Other Agencies	1,399.63
Deferred Revenues	56,966,210.65
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements	
Employees' Compensable Leave	1,986,566.17
Capital Lease Obligations	102,818.80
Liabilities Payable from Restricted Assets	
Obligations/Reverse Purchase Agreements	
Obligations Under Securities Lending	
Funds Held for Others	2,578,826.94
Other Current Liabilities	640,820.86
Total Current Liabilities	<u>\$ 71,686,121.54</u>
Noncurrent Liabilities:	
Interfund Payables	\$
Notes and Loans Payable	
Revenue Bonds Payable	
General Obligation Bonds Payable	
Claims and Judgements	
Employees Compensable Leave	1,186,473.20
Capital Lease Obligations	282,537.86
Other Non-Current Liabilities	1,241,085.14
Total Noncurrent Liabilities	<u>\$ 2,710,096.20</u>
Total Liabilities	<u><u>\$ 74,396,217.74</u></u>

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	<b>Total</b>
<b>NET ASSETS</b>	
Invested in Capital Assets, Net of Related Debt	\$ 204,661,316.35
Restricted for	
Education	
Debt Retirement	
Capital Projects	48,049,927.77
Employee Benefit	
Funds Held As Permanent Investments:	
Non-Expendable	36,102,069.82
Expendable	
Other	15,019,692.45
Unrestricted	<u>74,408,942.83</u>
Total Net Assets	<u><u>\$ 378,241,949.22</u></u>