ANNUAL FINANCIAL REPORT

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SAM HOUSTON STATE UNIVERSITY
Huntsville, Texas

Sam Houston State University is a Member of
The Texas State University System

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Sam Houston State University

Proprietary Fund Financial Statements

Texas State University System
Sam Houston State University
Statement of Net Position
August 31, 2017

	2017	2016
ASSETS		
Current Assets:		
Cash and Cash Equivalents: (Note 3)		
Cash on Hand (Including Petty Cash)	$ 26,050.00	$ 27,350.00
Cash in Bank	28,365,463.47	54,613,361.85
Cash in Transit/Reimburse from Treasury	1,335,094.18	1,564,594.58
Cash in State Treasury (Schedule 3)	14,617,419.45	13,909,321.84
Cash Equivalents	36,638,854.08	23,214,077.72
Restricted:		
Cash and Cash Equivalents: (Note 3)		
Cash in Bank	153,406.44	660,224.54
Cash Equivalents	27,718,653.34	31,169,642.63
Short Term Investments (Note 3)	26,508,807.84	28,860,104.44
Legislative Appropriations	15,951,968.70	8,631,495.10
Receivables:		
Federal	3,740,466.71	2,949,872.37
Other Intergovernmental	650,000.00	-
Accounts - Tuition	48,701,772.60	42,415,590.95
Allowance Accounts	(7,839,280.61)	(7,046,024.11)
Other	1,668,481.67	138,885.97
Due From Other Agencies (Note 12)	404,397.02	3,262,158.09
Merchandise Inventories	294,907.95	412,607.45
Prepaid Items	112,457.83	23,920.40
Loans and Contracts	12,400,314.96	4,824,942.31
Other Current Assets	13,066,055.23	13,041,011.74
Total Current Assets	$ 224,515,290.86	$ 222,673,137.87
Non-Current Assets:		
Restricted:		
Investments (Note 3)	$ 108,703,134.20	$ 94,604,694.51
Investments (Note 3)	42,376,514.85	28,571,450.63
Receivables:		
Gifts/Pledges	5,799,592.21	1,539,988.26
Capital Assets: (Note 2)		
Non-Depreciable or Non-Amortizable		
Land and Land Improvements	36,709,944.47	29,651,084.04
Construction in Progress	161,716,556.75	90,113,771.37
Other Capital Assets	1,416,865.55	937,399.30

Texas State University System

August 31, 2017

	2017	2016

Texas State University System
Sam Houston State University
Statement of Net Position
August 31, 2017

	2017	2016
DEFERRED INFLOWS OF RESOURCES		
Total Deferred Inflows oF Resources	-	-
Net Investment in Capital Assets	$ 449,432,125.84	$ 375,940,497.17
Restricted For:		
Capital Projects	25,420,430.10	22,621,493.00
Other	18,769,392.63	15,143,354.09
Funds Held As Permanent Investments:		
Non-Expendable:		

	2017	2016
OPERATING REVENUES:		
Tuition and Fees - Pledged	$ 203,215,525.03	$ 194,070,476.63
Tuition and Fees - Discounts/Allowances	(51,066,371.94)	(56,701,764.89)
Auxiliary Enterprises - Pledged	41,931,865.81	41,925,450.59
Auxiliary Enterprise – Discounts/Allowances	(6,787,543.44)	-
Other Sales of Goods and Services - Pledged	4,457,690.83	4,766,291.66
Federal Revenue	4,540,255.78	4,679,347.58
Federal Pass-Through Revenue	1,440,495.86	868,945.92
State Grant Pass-Through Revenue	13,639,037.80	12,979,314.16
Other Grants and Contracts -Non-pledged	2,518,698.53	2,342,653.76
Other Operating Revenues - Pledged	6,824,338.29	9,530,145.71
Total Operating Revenues	$ 220,713,992.55	$ 214,460,861.12
OPERATING EXPENSES:		
Instruction	$ 97,581,506.78	$ 92,905,921.53
Research	4,721,736.06	4,371,873.42
Public Service	11,032,058.70	10,600,418.01
Academic Support	41,075,602.52	38,605,147.63
Student Services	26,064,599.37	

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Texas State University System
Sam Houston State University
Statement of Revenues, Expenses, and Changes in Net Position
For the Fiscal Year Ended August 31, 2017

	2017	2016
Other Nonoperating Revenue (Expenses)-Pledged	533,571.08	(33,530.87)
Other Nonoperating Expenses	(56,447.65)	-
Total Nonoperating Revenues (Expenses)	$ 127,024,416.08	$ 114,954,540.93
Income (Loss) before Capital Contributions, Endowments and Transfers	$ 27,582,751.28	$ 28,601,099.48
Capital Contributions, Endowments and Transfers		
Capital Appropriations (HEAF)	$ 17,329,858.00	$ 11,553,239.00
Additions to Permanent and Term Endowments	5,418,645.27	5,109,834.82
Interagency Transfer Capital Assets - Increase (N 12)	-	7,637.00
Transfer In (Note 12)	73,129,935.00	441,144.00
Transfer Out (Note 12)	(20,589,246.52)	(19,385,063.43)
Legislative Transfer In (Note 12)	4,284,046.00	580,852.00
Legislative Transfer Out (Note 12)	(6,241,462.12)	(2,529,619.16)
Legislative Appropriations Lapsed	(340,375.21)	(2,121.84)
Total Capital Contributions, Endowments and Transfers	$ 72,991,400.42	$ (4,224,097.61)
Change in Net Position	100,574,151.70	24,377,001.87
Beginning Net Position	589,188,569.59	564,811,567.72
Restatements (Note 14)	(3,473,457.68)	-
Beginning Net Position, as restated	585,715,111.91	564,811,567.72
Ending Net Position	$ 686,289,263.61	$ 589,188,569.59

Operating Expenses	Instruction	Research	Public Service	Academic Support	Student Services	Institutional Support	Operation and Maintenance of Plant	Scholarship and Fellowshipnstis

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITES		

Texas State University System
Sam Houston State Univeristy
Statement of Cash Flows
For the Fiscal Year Ended August 31, 2017

	2017	2016
Bad Debt Expense	796,028.66	1,543,620.09
Operating Income (Loss) and Cash Flow Categories:		
Classification Differences		
Changes in Assets and Liabilities:		
(Increase) Decrease in Receivables	(13,796,662.77)	(4,120,287.98)
(Increase) Decrease in Due from Other Funds	2,857,761.07	(2,855,228.60)
(Increase) Decrease in Inventories	117,699.50	(51,032.96)
(Increase) Decrease in Prepaid Expenses	(88,537.43)	156,430.07
(Increase) Decrease in Loans & Contracts	(7,575,372.65)	(1,167,419.57)
(Increase) Decrease in Other Assets	(25,043.49)	2,812,956.00
Increase (Decrease) in Payables	[illegible]	[illegible]

SAM HOUSTON STATE UNIVERSITY

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended August 31, 2017

Note 1: Summary of Significant Accounting Policies

Reporting Entity

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Restricted Assets

Restricted assets include monies or other resources restricted by legal or contractual requirements. These assets include proceeds of enterprise fund general obligation and revenue bonds and revenues set aside for statutory or contractual requirements. Assets held in reserve for guaranteed student loan defaults are also included.

Inventories and Prepaid Items

Inventories include both merchandise inventories on hand for resale and consumable inventories. Inventories are valued at cost, generally utilizing the first-in, first-out method. The consumption method of accounting is used to account for inventories and prepaid items that appear in both governmental and proprietary fund types. The costs of inventories are expensed when they are used or consumed. Prepaid items reflect payments for costs applicable to future accounting periods and are recorded in both government-wide financial statements and fund financial statements.

Capital Assets

Assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year should be capitalized. All capital assets are capitalized at cost or estimated historical cost if actual historical cost is not available. Donated capital assets are reported at fair value as of the acquisition date. Purchases of assets by governmental funds are reported as expenditures. Depreciation is reported on all "exhaustible" assets. "Inexhaustible" assets such as works of art and historical treasures are not depreciated. Road and highway infrastructure is reported using the modified approach. Other depreciable Assets are depreciated over the estimated useful life of the asset using the straight-line method.

Other Receivables

Other receivables include year-end revenue accruals not included in any other receivable category. This account can appear in both governmental and proprietary fund types.

Liabilities

Accounts Payable

Accounts Payable represents the liability for the value of assets or services received at the balance sheet date for which payment is pending.

Other Payables

Other payables are the accrual at year-end of expenditure transactions not included in any of the other payable descriptions.

Employees' Compensable Leave Balances

Employees' Compensable Leave Balances represent the liability that becomes "due" upon the occurrence of relevant events such as resignations, retirements, and uses of leave balances by covered employees. Liabilities are reported separately as either current or noncurrent in the Statement of Net Position

Capital Lease Obligations

Capital lease contracts payable, which are not funded by current resources, represent the liability

Fund Balance/Net Position

The difference between fund assets and liabilities is "Net Position" on the government-wide, proprietary and fiduciary fund statements, and the "Fund Balance" is the difference between fund assets and liabilities on the governmental fund statements.

Reservations of Fund Balance

Fund balances for governmental funds are classified as either reserved or unreserved in the fund financial statements. Reservations are legally restricted to a specific future use or not available for expenditure.

Reserved for Encumbrances

This represents commitments of the value of contracts awarded or assets ordered prior to year-end but not received as of that date. Encumbrances are not included with expenditures or liabilities. They represent current resources designated for specific expenditures in subsequent operating periods.

Reserved for Consumable Inventories

This represents the amount of supplies, postage and prepaid assets to be used in the next fiscal year.

Unreserved/Undesignated

Other represents the unappropriated balance at year-end

Net Investment in Capital Assets

Net Investment in Capital Assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes, and other debt that are attributed to the acquisition, construction, or improvement of those assets.

Net Position - Restricted

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Interfund

Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2017 is presented below:

				Reclassifications				
	Balance 9/1/2016	Adjustments/ Restatement	Completed CIP	Inc-Int'agy Trans	Dec-Int'agy Trans	Additions	Deletions	Balance 8/31/2017
Non-Depreciable Assets								
Land and Land Improvements	29,651,084.04	0.00	8,106.10	0.00	0.00	7,050,754.33	0.00	36,709,9
Construction in Progress	90,113,771.37	0.00	(12,040,086.42)	0.00	0.00	83,707,141.45	(64,269.65)	161,716,5
Other Assets	937,399.30	0.00	0.00	0.00	0.00	479,466.25	0.00	1,416,865
Total Non-Depreciated Assets	120,702,254.71	0.00	(12,031,980.32)	0.00	0.00	91,237,362.03	(64,269.65)	199,843
Depreciable Assets								
Buildings and Building Improvements	440,043,107.41	0.00	4,540,021.45	0.00	0.00	0.00	0.00	444,583,1
Infrastructure	15,498,669.50	0.00	5,477,359.89	0.00	0.00	0.00	0.00	20,976,0
Furniture and Equipment	36,655,309.33	0.00	0.00	0.00	0.00	4,283,206.85	(1,643,849.89)	39,294,66
Vehicles, Boats and Aircraft	4,738,997.20	0.00	0.00	0.00	0.00	147,712.81	0.00	4,886,710
Other Capital Assets	14,137,161.74	0.00	0.00	0.00	0.00	326,437.05	(585,002.84)	13,878,59
Facilities and Other Improvements	35,215,257.53	0.00	2,014,598.98	0.00	0.00	0.00	0.00	37,229,8
Total Depreciable Assets	546,288,502.71	0.00	12,031,980.32	0.00	0.00	4,757,356.71	(2,228,852.73)	560,848
Less Accumulated Depreciation for:								
Buildings and Building Improvements	(231,155,471.41)	0.00	0.00	0.00	0.00	(15,994,959.04)	0.00	(247,150,43
Infrastructure	(7,820,782.35)	0.00	0.00	0.00	0.00	(710,553.99)	0.00	(8,531,336
Furniture and Equipment	(26,637,070.50)	0.00	0.00	0.00	0.00	(3,235,118.97)	1,587,773.74	(28,284,41
Vehicles, Boats and Aircraft	(3,561,312.80)	0.00	0.00	0.00	0.00	(350,526.73)	0.00	(3,911,839
Other Capital Assets	(9,951,225.83)	0.00	0.00	0.00	0.00	(504,881.29)	585,002.84	(9,871,10
Facilities and Other Improvements	(12,092,293.78)	0.00	0.00	0.00	0.00	(1,563,932.09)	0.00	(13,656,225
Total Accumulated Depreciation	(291,218,156.67)	0.00	0.00	0.00	0.00	(22,359,972.11)	2,172,776.58	(311,405,35
Depreciable Assets Net	255,070,346.04	0.00	12,031,980.32	0.00	0.00	(17,602,615.40)	(56,076.15)	249,443
Intangible Capital Assets Amortized								
Land Use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Computer Software	3,243,398.02	0.00	0.00	0.00	0.00	0.00	0.00	3,243,398.
Other Intangible Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Intangible Capital Assets Amortized	3,243,398.02	0.00	0.00	0.00	0.00	0.00	0.00	3,243,398.
Less Accumulated Amortization								
Land Use Rights	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Software	(3,075,501.60)	0.00	0.00	0.00	0.00	(22,772.16)	0.00	(3,098,273
Other Capital Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization Total	(3,075,501.60)	0.00	0.00	0.00	0.00	(22,772.16)	0.00	(3,098,273
Business Type Activities Capital Assets, Net	375,940,497.17	0.00	0.00	0.00	0.00	73,611,974.47	(120,345.80)	449,432,12

Note 3: Deposits, Investments, and Repurchase Agreements

U.S. Government	
U.S. Treasury Securities	
U.S. Treasury Strips	
U.S. Treasury TIPS	
U.S. Government Agency Obligations	
Corporate Obligations	
International Obligations (Govt and Corp)	
Equity	118,738,068.0
Fixed Income	26,686,089.2
Other Commingled Funds 24(.)-18.	

Concentration of credit risk is the risk of loss attributable to the magnitude of investment in a single issuer. Investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments are excluded from this disclosure requirement. As of August 31, 2017, Sam Houston State University was not subject to concentration of credit risk.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Sam Houston State University is not required to disclose interest rate risk.

Reverse Repurchase, Securities Lending, Derivative Investing

Sam Houston State University did not participate in Reverse Repurchase Agreements, Securities Lending, or Derivative Investing during fiscal year 2017.

Note 4: Short-Term Debt

During the fiscal year ended August 31, 2017, Sam Houston State University had no short-term debt activity.

Note 5: Long-Term Liabilities

Changes in Long-Term Liabilities

During the year ended August 31, 2017, the following changes occurred in liabilities.

BUSINESS-TYPE ACTIVITIES	Balance 09/01/2016	Additions	Reductions	Balance 08/31/2017	Amounts Due Within One Year	Amounts Due Thereafter
Compensable Leave	$6,266,455.55	$760,955.67	$574,189.15	$6,453,222.07	$3,538,036.04	$2,915
Other Non-Current Liabilities	$1,228,945.01		$26,616.12	$1,202,328.89		$1,202,328.89
TOTAL BUSINESS-TYPE ACTIVITIES	$7,495,400.56	$760,955.67	$600,805.27	$7,655,550.96	$3,538,036.04	$4,117

Claims & Judgements

Note 6: Bonded Indebtedness

All bonded indebtedness for Sam Houston State University is issued by System Administration through the Texas State University System Revenue Financing System. System Administration and each component institution within the system are members of the Revenue Financing System. The Board of Regents pledged all of the funds (revenues) and balances derived or attributable to any member of the Rev

Note 8: Leases

As of August 31, 2017, Sam Houston State University was not involved in any capital lease agreements.

Sam Houston State University has entered into various operating leases for buildings and equipment. Rental expenses for operating leases were $208,601.64 for the fiscal year ended August 31, 2017.

Future minimum lease payments under operating leases having an initial term in excess of one year as of August 31, 2017 were as follows:

Fiscal Year Ended August 31, 2017		
2018		186,013.03
2019		151,784.80
2020		84,451.31
2021		947.00
Total future minimum lease payments	$	423,196.14

Note 9: Defined Benefit Pension P24 Tm e0 1s0.5(:)]TJ 0 Tc 06.5380w 29 0 Td (

Note 12: Interfund Activity and Transactions

As explained in Note 1 on Interfund Transactions and Balances, there are transactions between funds and agencies. At year-end, amounts to be received or paid are reported as: Interfund Receivables or Interfund Payables; Due From Other Agencies or Due To Other Agencies (See Schedule 1A - Schedule of Expenditures of Federal Awards, and Schedule 1B - Schedule of Grant Pass Through From/To State Agencies); Due From Other Funds or Due To Other Funds; Transfers in or transfers out; Legislative Transfers In or Legislative Transfers Out.

Sam Houston State University has not participated in any interfund borrowing during fiscal year 2017.

The agency experienced routine transfers with other state agencies, which were consistent with the activities of the fund making the transfer. Repayment of interfund balances will occur within one year from the date of the financial statements.
Individual balances and activity at August 31, 2017, were as follows:

Current Portion	Current Interfund Receivable	Current Interfund Payable	Purpose (Disclosure required)
GENERAL (01)			
Total Interfund Receivable/Payable			

Non-Current Portion	Non-Current Interfund Receivable	Non-Current Interfund Payable	Purpose (Disclosure required)
GENERAL REVENUE (01)			
SPECIAL REVENUE (02)			
Appd Fund 0210 and D23 Fund 02			
(Agency 700, D23 Fund 0400)			
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DUE FROM/TO OTHER STATE ENTITIES	Due From Other Agencies	Due to Other Agencies	Purpose
GENERAL (01)			

TRANSFERS IN FROM/OUT TO OTHER STATE ENTITIES	Transfers In from Other State Entities

Note 14: Adjustments to Fund Balances/Net Assets

During fiscal year 2017, Sam Houston State University identified that during the conversion of the ERP system sales tax related to the purchase of student meal plans was not reported on the income statement or filed with the state of Texas. This was fully disclosed to the state of Texas Comptroller's Office and all prior year sales tax was promptly reported and paid. This resulted in an overstatement of fund balance of $3,195,542.71.

In addition, Sam Houston State University also conducted a full review of the allocation method to the individual funds in regard to bad debt expense for the period of 2011-2016. This review concluded that as an institution bad debt expense was accurate for those periods, however, the allocation to agency funds was overstated by $277,914.97. Since agency funds only appear in SHSU's Statement of Net Position and not SHSU's Statement of Revenue, Expenses, and Changes in Net Position this required a restatement of opening fund balance.

Note 15: Contingencies and Commitments

At August 31, 2017, various lawsuits and claims involving Sam Houston State University were pending. While the ultimate liability with respect to litigation and other claims asserted against the University cannot be reasonably estimated at this time, the University anticipates no liability on the merits of outstanding claims.

Note 16: Subsequent Events

There have been no subsequent events that would have a material effect on the University's financial statements for the fiscal year ended August 31, 2017.

Note 17: Risk Management

Sam Houston State University participates in statewide self-insurance programs for coverage in the areas of workers' compensation and unemployment compensation.

Unemployment Compensation: The State provides coverage for unemployment benefits for university employees from appropriations made to the Texas Workforce Commission (TWC). The current General Appropriations Act provides that the University must reimburse the General Revenue Fund, from university appropriations, 50% of the unemployment benefits paid for State funded positions and 100% of the cost for unemployment compensation for any positions paid from funds held in local bank accounts and local funds held in the State Treasury. The Comptroller of Public Accounts determines the

Note 19: The Financial Reporting Entity

Sam Houston State University is an agency of the State of Texas and a component of the Texas State University System and its financial records comply with applicable State statutes and regulations. As required by generally accepted accounting principles, these financial statements present Sam Houston State University.

Related Organizations

The Sam Houston University Foundation was formed in 2011 to support the educational, scientific, athletic, and research mission of Sam Houston State University. The Foundation raises and manages funds designated for support to the university. In total, the Foundation Board reported payments of $302,792.00 for university support.

Note 20: Stewardship, Compliance and Accountability

Sam Houston State University has no material violations of finance related and contractual provisions and no new component units are included in the financial report. Per the laws of the State of Texas, Sam Houston State University cannot spend amounts in excess of appropriations granted by the Texas Legie oti

Note 23: Extraordinary and Special Items

Not Applicable.
Sam Houston State University had no special or extraordinary items to report for the fiscal year ended August 31, 2017.

Note 24: Disaggregation of Receivable and Payable Balance

Sam Houston State University had the following aggregate receivable and payable balances as of August 31, 2017:

Current Receivables

Federal Receivables	
Instructional and Departmental	$
Research	490,768.64
Public Service	
Financial Aid	3,249,698.07
Academic Support	
Total Net Federal Receivable	$ 3,740,466.71
As Reported on the Financial Statements	
Current Federal Receivable	$ 3,740,466.71
Non-Current Federal Receivable	
Total Net Federal Receivable	$ 3,740,466.71
Accounts Receivable	
Allowance for Doubtful Accounts	$ (7,839,280.61
Returned Checks	421,855.43
Contracts and Grants	9,727,153.46
Auxiliaries	9,695,100.93
Tuition and Fees Receivable	28,688,360.84
Other Receivables	169,301.94
Total Net Accounts Receivable	$ 40,862,491.99

Noncurrent Receivables

Gifts, Pledges and Donations	$ 5,799,592.2

Current Payables

Accounts Payable	
Taxes Payable	$ 18,625.17
Construction Retainage	5,505,670.72
Construction Related Accounts Payable	7,996,000.74
Other Payables	1,869,076.95
Total Accounts Payable	$ 15,389,373.58

Noncurrent Payables

The amount shown on the Statement of Net Position for Other Non-Current Lia
consists of the following:

Other Non-Current Liabilities		
Student Deposit Payables	$	1,202,328.8

Note 25: Termination Benefits

Not Applicable
During the fiscal year ended August 31, 201 , Sam Houston State University did not provide termination benefits.

Note 26: Segment Information

Not applicable.
Sam Houston State University does not report Enterprise Funds, nor does it use enterprise fund accounting and rel52.2930.2951.141onsntonngon

Note 32: Fund Balances

Not applicable.

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6XS RUJ (IIHFWLYH ,QVWUXFWLRQ [redacted] 6WDWH *UDQW	1DWLRQDO 3DUWQHUVKLS										

Note 1 - Non Monetary Assistance

Note 2 - Reconciliation

Per Combined Governmental Operating Statement
Statement of Activities and Proprietary Statement of Changes in Revenues, Expenses and Net Assets

			2015	2016	2017
Federal Revenue					
Proprietary Funds					
Operating	Exhibit IV/SRECNA		$ 4,514,647.17	$ 4,679,347.58	$ 4,540,255.78
Non-Operating	Exhibit IV/SRECNA		$ 30,834,569.45	$ 30,485,009.61	$ 32,146,243.59
Capital Contributions	Exhibit IV/SRECNA				
Total Federal Revenue			$ 35,349,216.62	$ 35,164,357.19	$ 36,686,499.37
Federal Pass-Through Revenue					
Proprietary Funds					
Operating	Federal Pass-Through Revenue from Other State Agencies (SRECNA)		$ 856,148.68	$ 868,945.92	$ 1,440,495.86
Non-Operating	Federal Pass-Through Revenue from Other		$ 22,782.45	$ 17,949.70	
	State Agencies (SRECNA)		$ -	$ -	$ -
Total Federal Pass-Through Revenue			$ 878,931.13	$ 886,895.62	$ 1,440,495.86
Total Federal & Federal Pass-Through Revenue			$ 36,228,147.75	$ 36,051,252.81	$ 38,126,995.23
Reconciling Items:					
Non-monetary Items					
Donation of Federal Surplus Personal Property			$ -	$ -	$ -
Total Non-monetary Items			$ -	$ -	$ -
New Loans Processed:					
Federal Family Education Loans		84.032	$ -	$ -	$ -
Federal Perkins Loan Program		84.038	$ 99,954.00	$ 21,685.00	$ 40,065.00
Federal Direct Student Loans		84.268	$ 96,305,259.00	$ 104,819,341.00	$ 117,480,738.00
Total New Loans Processed			$ 96,405,213.00	$ 104,841,026.00	$ 117,520,803.00
Total Reconciliation Items			$ 96,405,213.00	$ 104,841,026.00	$ 117,520,803.00
Total Per Note 2			$ 132,633,360.75	$ 140,892,278.81	$ 155,647,798.23
Total Pass Through & Expenditures per Federal Schedule			$ 132,633,360.75	$ 140,892,278.81	$ 155,647,798.23
Difference			$ -	$ -	$ -

Note 3a- Student Loans Processed and Administrative Costs Recovered

CFDA #	Beginning Balance of Outstanding Loan as of 8/31/16	New Loans Processed	*CY Admin Cost Recovered, includes PYs only if applicable	Total Loans Processed and Admin Cost Recovered	Repayment/ Adjustment Activity	**Outstanding Balance of Loans as of 8/31/17,

Sam Houston State University
Schedule 1B
State Pass-Through Grants from Other State Agencies

Pass Through From:

Texas State Board of Public Accountancy		
Fifth Year Accounting Student Scholarship Program	$	12,007.00

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2A
MISCELLANEOUS BOND INFORMATION

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2B
CHANGES IN BOND INDEBTEDNESS
For the Year Ended August 31, 2017

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2D
ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE
For the Year Ended August 31, 2017

Business Type Activities
General Obligation Bonds

Schedule Not Used

Business Type Activities
Revenue Bonds

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2E
DEFEASED BONDS OUTSTANDING
For the Year Ended August 31, 2017

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2F
EARLY EXTINGUISHMENT AND REFUNDING
For the Year Ended August 31, 2017

Business Type Activities
General Obligation Bonds

Schedule Not Used

Business Type Activities
Revenue Bonds

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 3
RECONCILIATION OF CASH IN STATE TREASURY
August 31, 2017

Cash in State Treasury	Unrestricted	Restricted	Current Year Total
Local Revenue Fund 259	$ 12,301,250.11		$ 12,301,250.11
Law Enforcement Mgt. Institute Fund 581	$ 1,805,318.10		$ 1,805,318.10
CJ Correctional Management Institue Fund 5083	$ 510,851.24		

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 4
HIGHER EDUCATION ASSISTANCE FUND
For the Year Ended August 31, 2017

UNAUDITED

	Totals
Balance September 1, 2016	$ 4,984,531.89
REVENUES	
Appropriations	17,329,858.00
Total Revenues	17,329,858.00
EXPENSES	
Capital Expenditures	6,391,082.86
Professional Fees and Services	48,911.51
Materials and Supplies	2,379,838.32
Repairs and Maintenance	46,051.40
Service	212,586.78
Interest	19.92
Real Property	524,233.87
Other Expenses	715,774.62
Total Expenses	10,318,499.28
BALANCE AT AUGUST 31, 2017	$ 11,995,890.61