



ANNUAL FINANCIAL REPORT

for the fiscal year ended August 31, 2011

SAM HOUSTON STATE UNIVERSITY
Huntsville, Texas

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

UNAUDITED

FINANCIAL REPORT

SAM HOUSTON STATE UNIVERSITY

For the Year Ended August 31, 2011

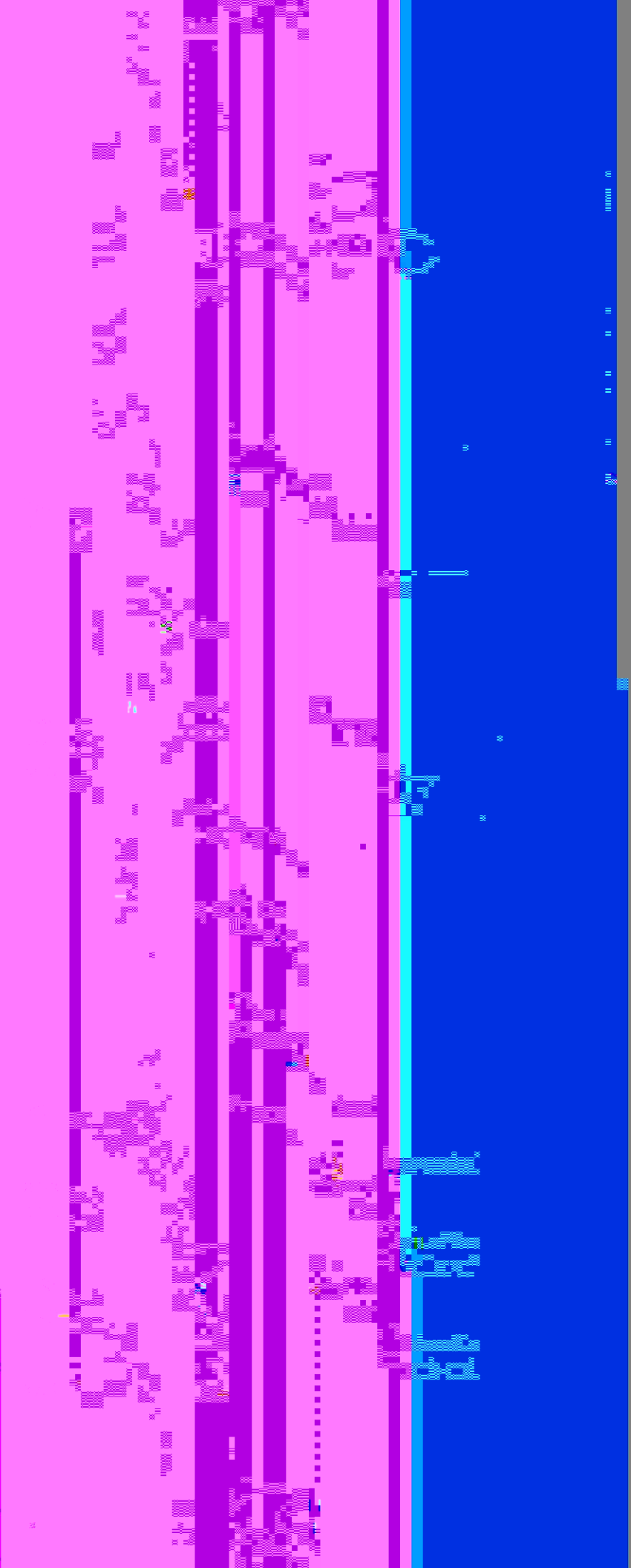
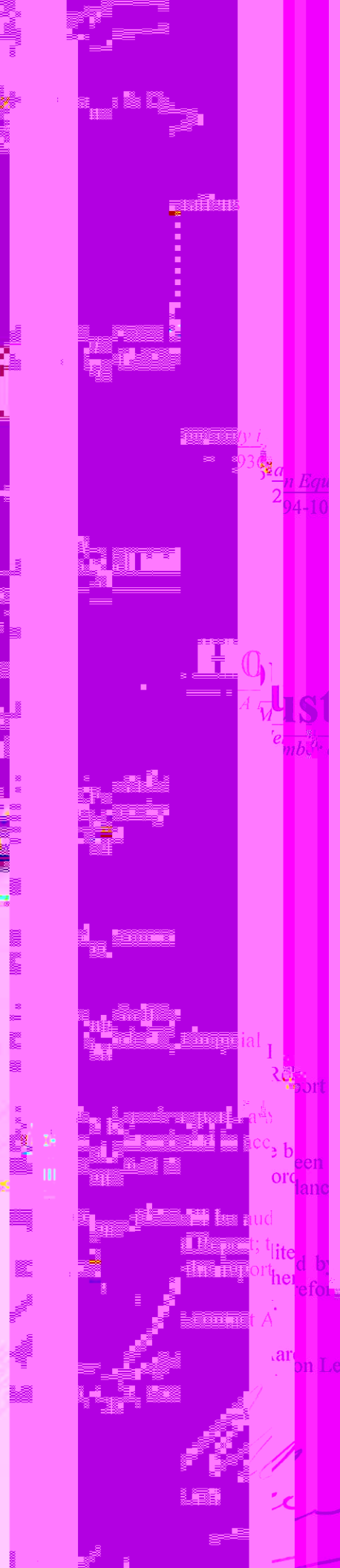
Huntsville, Texas

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**BOARD OF REGENTS
TEXAS STATE UNIVERSITY SYSTEM**

August 31, 2011

OFFICERS

Charlie Amato Chairman

MEMBERS

Terms Expire May 31, 2012
Ryan Bridges, Student Regent Huntsville

Terms Expires February 1, 2013
Charlie Amato, Chairman San Antonio
Trisha Pollard Bellaire
William F. Scott Nederland

Terms Expires February 1, 2015
Kevin J. Lilly Houston
Ron Mitchell Horseshoe Bay
David Montagne Beaumont

Terms Expires February 1, 2017
Dr. Jaime R. Garza San Antonio
Rossanna Salazar Austin
Donna N. Williams, Vice Chair Arlington

Chancellor
Brian McCall, Ph.D.

**ADMINISTRATIVE OFFICIALS
SAM HOUSTON STATE UNIVERSITY**

PRESIDENT

Dana L. Gibson, Ph.D.

FISCAL OFFICE

Al Hooten
Paige Smith, MBA, CIA, CPA
C. Aaron LeMay, JD, CPA, M.S. Ed

Vice President for Finance and Operations
Associate Vice President for Financial Services
Controller

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Sam Houston State University
 Student Enrollment Data
 For the Year Ended August 31, 2011

TYPE OF STUDENT	NUMBER OF STUDENTS BY SEMESTER			
	FALL 2010	SPRING 2011	SUMMER TERM 2011	
			FIRST	SECOND
Texas Residents	10,922	9,052	1,933	1,077
Out of State (Classified as Residents)	0	0	1	0
Out of State	274	302	424	163
Foreign	279	280	203	125
Children of Disabled	3	2	0	0
Concurrent Enrollment				
Foster Children of the State	19	15	8	6
Good Neighbor	1	1	2	0
High School Honor Scholarships				
High Ranking Senior	17	12	0	0
Hazelwood Act	259	319	168	138
Senior Citizens	8	6	3	2
Commission for the Blind/Deaf	32	32	14	11
Fireman Exempt				
Thesis Only				
Student Service Fees				
Nursing				
Faculty/Staff	1,841	1,840	1,548	1,542
Teaching Assistants	164	162	17	17
Competitive Scholarships	219	205	16	11
Military Personnel	1	2	1	2
Louisiana Adjacent County	1	0	0	0
Mexico Pilot				
National Student Exchange Program	4	4	1	1
New Mexico Adjacent County				
Texas Tomorrow Waiver	31	40	0	0
Adopted Students	24	19	10	9
Military Dependent	1	2	0	0
Pase				
TANF				
H.B. 877				
Distance Learning	3,155	4,005	2,192	1,616
Family & Consumer Science Alliance Agreement	0	0	0	2
Clinical Preceptor Exempt	1	1	1	1
Beaumont-Louisiana Non-resident				
UACH				
Early HS Grad	34	30	0	0
TAPS Tuition Voucher 54.2111				
TDCJ-54.218 Education Code				
Trio Grant Math 0301				
HB 1406 Non US Citizen	1	1	0	1
Totals	<u>17,291</u>	<u>16,332</u>	<u>6,542</u>	<u>4,724</u>

Enrollment Data (Fall Semester)

Fiscal Year	STUDENTS	SEMESTER HOURS
2011	17,291	207,288

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SAM HOUSTON STATE UNIVERSITY

PROPRIETARY FUND STATEMENTS

Sam Houston State University
Statement of Net Assets
August 31, 2011

	Total
ASSETS AND DEFERRED OUTFLOWS	
Current Assets:	
Cash and Cash Equivalents	\$
Cash on Hand	26,850.00
Cash in Bank	20,459,718.39
Cash in Transit/Reimburse from Treasury	2,792,609.53
Cash in State Treasury	28,959,321.03
Cash Equivalents	14,181,997.67
Securities Lending Collateral	
Short Term Investments	
Restricted:	
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	11,918,637.59
Cash in Transit/Reimburse from Treasury	
Cash in State Treasury	
Cash Equivalents	50,365,197.77
Short Term Investments	
Legislative Appropriations	10,990,932.56
Investments	
Receivables:	
Federal	2,365,522.67
Other Intergovernmental	
Interest and Dividends	181,394.25
Accounts	26,241,182.80
Gifts	
Investment Trades	
Other	
Interfund Receivable	
Due From Other Agencies	696,535.07
Consumable Inventories	
Merchandise Inventories	382,722.77
Prepaid Items	871,091.72
Loans and Contracts	1,646,599.77
Other Current Assets	24,947,354.79
Total Current Assets	\$ 197,027,668.38

Sam Houston State University
Statement of Net Assets
August 31, 2011

	Total
Non-Current Assets and Deferred Outflows:	
Restricted:	\$
Cash and Cash Equivalents	
Cash on Hand	
Cash in Bank	
Cash in Transit/Reimburse from Treasury	
Cash in State Treasury	
Cash Equivalents	1,953,557.54
Short Term Investments	
Receivables	196,638.86
Investments	83,777,225.15
Loans and Contracts	
Other Assets	
Deferred Charges	
Loans and Contracts	
Investments	
Derivative Instrument Assets	
Deferred Outflow of Resources	
Interfund Receivables	
Capital Assets:	
Non-Depreciable:	
Land and Land Improvements	16,709,455.81
Infrastructure	-
Construction in Progress	45,359,034.37
Other Capital Assets	759,903.50
Depreciable:	
Buildings and Building Improvements	342,976,028.37
Less Accumulated Depreciation	(164,682,608.19)
Infrastructure	11,262,207.97
Less Accumulated Depreciation	(5,045,583.00)
Facilities and Other Improvements	22,168,248.61
Less Accumulated Depreciation	(7,005,641.28)
Furniture and Equipment	26,657,907.11
Less Accumulated Depreciation	(16,965,655.02)
Vehicles, Boats, and Aircraft	3,433,131.76
Less Accumulated Depreciation	(2,250,803.66)
Other Capital Assets	11,928,771.40
Less Accumulated Depreciation	(8,086,751.36)
Amortizable Assets-Intangible	3,731,164.39
Less Accumulated Amortization	(943,855.78)
Other Non-Current Assets	
Total Non-Current Assets	\$ 365,932,376.55
Total Assets	\$ 562,960,044.93

Sam Houston State University
Statement of Net Assets
August 31, 2011

	Total
LIABILITIES AND DEFERRED INFLOWS	
Current Liabilities:	\$
Payables:	
Accounts	18,564,765.76
Investment Trades	
Payroll	7,786,766.60
Other Intergovernmental	
Federal	
Other	
Interfund Payable	
Due to Other Agencies	53,057.57
Deferred Revenues	70,086,749.42
Notes and Loans Payable	
Revenue Bonds Payable, Net	
General Obligation Bonds Payable, Net	
Claims and Judgments	154,222.82
Employees' Compensable Leave	1,725,690.89
Capital Lease Obligations	
Liabilities Payable from Restricted Assets	
Obligations/Reverse Purchase Agreements	
Obligations Under Securities Lending	
Funds Held for Others	2,049,125.49
Other Current Liabilities	769,116.49
Total Current Liabilities	\$ 101,189,495.04
Non-Current Liabilities and Deferred Inflows:	\$
Interfund Payables	
Notes and Loans Payable	
Revenue Bonds Payable, Net	
General Obligation Bonds Payable, Net	
Derivative Instrument Liabilities	
Deferred Inflow of Resources	
Net OPEB Obligation	
Pollution Remediation Obligations	
Liabilities Payable from Restricted Assets	
Claims and Judgments	
Employees' Compensable Leave	2,616,480.46
Capital Lease Obligations	
Other Non-Current Liabilities	1,471,115.89
Total Non-Current Liabilities and Deferred Inflows	\$ 4,087,596.35
Total Liabilities and Deferred Inflows	\$ 105,277,091.39

Sam Houston State University
Statement of Net Assets
August 31, 2011

	<u>Total</u>
NET ASSETS	
Invested in Capital Assets, Net of Related Debt	\$ 277,550,296.58
Restricted For	
Education	
Debt Retirement	
Capital Projects	44,382,053.95
Employee Benefits	
Funds Held As Permanent Investments:	
Non-Expendable	53,037,990.92
Expendable	
Other	21,533,588.45
Unrestricted	<u>61,179,023.64</u>
Total Net Assets	<u><u>\$ 457,682,953.54</u></u>

		Total
OPERATING REVENUES		
Sales of Goods and Services	\$	
Tuition and Fees (PR-Chgs for Services)		
Tuition and Fees - Pledged (PR-Chgs for Services)		118,645,675.17
Discounts and Allowances		(29,387,707.46)
Hospitals (PR-Chgs for Services)		
Hospitals - Pledged (PR-Chgs for Services)		
Discounts and Allowances		
Professional Fees (PR-Chgs for Services)		
Professional Fees - Pledged (PR-Chgs for Services)		
Discounts and Allowances		
Auxiliary Enterprises (PR-Chgs for Services)		24,738,477.49
Auxiliary Enterprises - Pledged (PR-Chgs for Services)		
Discounts and Allowances		
Other Sales of Goods and Services		12,370,053.60
Other Sales of Goods and Services - Pledged		
Discounts and Allowances		
Interest and Investment Income (PR-Chgs for Services)		
Interest and Investment Income (GR) Pledged		
Net Increase (Decrease) Fair Market Value (PR-OP Grants/Contributions)		
Net Increase (Decrease) Fair Market Value (GR) - Pledged		
Federal Revenue-Operating (PR-OP Grants/Contributions)		9,193,917.09
Federal Pass-Through Revenue (PR-OP Grants/Contributions)		1,120,492.35
State Grant Revenue (PR-OP Grants/Contributions)		349,536.90
State Grant Pass-Through Revenue (PR-OP Grants/Contributions)		9,594,094.97
Other Grants and Contracts (PR-OP Grants/Contributions)		1,973,272.67
Other Grants and Contracts (PR-OP Grants/Contributions) - Pledged		
Contributions to Retirement Systems (PR-Chgs for Services)		
Other Operating Revenues (PR-Chgs for Services)		11,476,607.79
Other Operating Revenues (GR) - Pledged		
Total Operating Revenues	\$	160,074,420.57
OPERATING EXPENSES		
Instruction	\$	61,751,143.25
Research		5,376,981.90
Hospitals and Clinics		OPERATING E14,507,687.221

Sam Houston State University System
Statement of Revenues, Expenses, and Changes in Net Assets
For the Fiscal Year Ended August 31, 2011

		Total
Federal Revenue (PR-OP Grants/Contributions)		25,489,954.51
Federal Pass-Through Revenue (PR-OP Grants/Contributions)		2,660,934.97
Gifts (PR-OP Grants/Contributions)		1,478,601.01
Interest and Investment Income (Expense) (PR-OP Grants/Contributions)		1,269,255.64
Interest and Investment Income (Expense) (GR) - Pledged		
Loan Premium/Fees Securities Lending (PR-OP Grants/Contributions)		
Investing Activities Expenses		(55,817.11)
Interest Expenses and Fiscal Charges		
Borrower Rebates and Agent Fees		
Gain (Loss) on Sale of Capital Assets (GR)		(168,986.22)
Net Increase (Decrease) in Fair Value of Investments (PR-OP Grants/Contrib)		3,928,675.76
Net Increase (Decrease) in Fair Value of Investments (GR) - Pledged		
Settlement of Claims (PR-Chgs for Services)		(99,294.46)
Settlement of Claims (GR) - Pledged		(187,250.76)
Other Nonoperating Revenues (Expenses) (PR-Chgs for Services)		(221,079.61)
Other Nonoperating Expenses (GR)		
Total Nonoperating Revenues (Expenses)	\$	86,674,479.85
Income (Loss) before Other Revenues, Expenses, Gains/Losses and Transfers	\$	7,501,441.76
 OTHER REVENUES, EXPENSES, GAINS/LOSSES AND TRANSFERS		
Capital Contributions	\$	
Capital Appropriations (HEAF)		11,893,110.00
Federal Grant - Capital Grant Contributions		
Contributions to Permanent and Term Endowments		
Special Items		
Extraordinary Items		
Increase NA Interagency Transfer Capital Assets		
Decrease NA Interagency Transfer Capital Assets		
Transfer In		25,500,000.00
Transfer Out		(12,822,544.67)
Legislative Transfer In		
Legislative Transfer Out		(2,674,523.53)
Lapses		(1,843.01)
Total Other Revenues, Expenses, Gains/Losses and Transfers		21,894,198.79
CHANGE IN NET ASSETS	\$	29,395,640.55
Net Assets, September 1, 2010	\$	428,287,312.99
Restatements		
Net Assets, September 1, 2010, as Restated	\$	428,287,312.99
NET ASSETS, August 31, 2011	\$	457,682,953.54

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Operating Expenses Instruction Research

Sam Houston State University
Statement of Cash Flows
For the Fiscal Year Ended August 31, 2011

		<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITES		
Receipts from Customers	\$	-
Proceeds from Tuition and Fees		83,006,104.24
Proceeds from Research Grants and Contracts		26,220,487.64
Proceeds from Gifts		-
Proceeds from Loan Programs		5,666,541.41
Proceeds from Auxiliaries		23,084,135.34
Proceeds from Other Revenues		17,851,108.06
Payments to Suppliers for Goods and Services		(82,822,206.64)
Payments to Employees for Salaries		(107,215,075.08)
Payments to Employees for Benefits		(23,108,533.85)
Payments for Loans Provided		(2,946,229.67)
Payments for Other Expenses		154,222.82
		<hr/>
Net Cash Provided by Operating Activities	\$	(60,109,445.73)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITES		
Proceeds from Debt Issuance	\$	-
Proceeds from State Appropriations		52,227,893.13
Proceeds from Gifts		1,452,362.43
Proceeds from Endowments		-
Proceeds of Transfers from Other Funds		-
Proceeds from Grant Receipts		28,150,889.48
Proceeds from Advances from Other Funds		-
Proceeds from Loan Programs		-
Proceeds from Other Financing Activities		-
Proceeds from Contributed Capital		-
Payments of Principal on Debt Issuance		-
Payments of Interest		-
Payments of Other Costs of Debt Issuance		-
Payments for Transfers to Other Funds		-
Payments for Grant Disbursements		-
Payments for Advances to Other Funds		-
Payments for Other Uses		(3,899,207.78)
		<hr/>
Net Cash Provided by Noncapital Financing Activities	\$	77,931,937.26
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITES		
Proceeds from the Sale of Capital Assets	\$	-
Proceeds from Debt Issuance		25,500,000.00
Proceeds from State Grants and Contracts		-
Proceeds from Federal Grants and Contracts		-
Proceeds from Gifts		-
Proceeds from Other Financing Activities		-
Proceeds from Capital Contributions		-
Proceeds from Advances from Other Funds		-
Payments for Additions to Capital Assets		(32,945,210.05)
Payments of Principal on Debt		(13,327,182.05)
Payments for Capital Lease		(204,448.13)
Payments of Interest on Debt Issuance		-
Payments of Other Costs of Debt Issuance		-
		<hr/>
Net Cash Provided by Capital and Related Financing Activities	\$	(20,976,840.23)
CASH FLOWS FROM INVESTING ACTIVITES		
Proceeds from Sales of Investments	\$	3,928,675.76
Proceeds from Interest Income		(198,025.73)
Proceeds from Investment Income		1,269,255.64
Proceeds from Principal Payments on Loans		-
Payments to Acquire Investments		(3,253,255.45)
		<hr/>
Net Cash Provided by Investing Activities	\$	1,746,650.22

Sam Houston State University
Statement of Cash Flows
For the Fiscal Year Ended August 31, 2011

		Total
Net Increase (Decrease) in Cash and Cash Equivalents	\$	(1,407,698.48)
Cash and Cash Equivalents, September 1, 2010		132,065,588.00
Changes in Accounting Principle		
Changes in Reporting Entity		
Restatements to Beginning Cash and Cash Equivalents		
Cash and Cash Equivalents, September 1, 2010 - Restated	\$	132,065,588.00
Cash and Cash Equivalents, August 31, 2011	\$	130,657,889.52
 RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Operating Income (Loss)	\$	(79,173,038.09)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities:		-
Amortization and Depreciation		15,151,212.50
Bad Debt Expense		982,658.29
Operating Income (Loss) and Cash Flow Ca2S/1,212.50		

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SAM HOUSTON STATE UNIVERSITY

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended August 31, 2011

Note 1: Summary of Significant Accounting Policies

GENERAL INTRODUCTION

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. This includes compliance with the Texas Comptroller of Public Accounts Reporting Requirements for Annual Financial Reports of State Agencies and Universities.

Sam Houston State University serves the state by providing a high quality education to residents of the state.

Sam Houston State University includes within this report all components as determined by an analysis of their relationship to Sam Houston State University as listed below.

Due to the statewide requirements embedded in Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements - and Management s Discussion and Analysis - for State and Local Governments*, the Comptroller of Public Accounts does not require the accompanying annual financial report to comply with all the requirements in this statement. The financial report will be considered for audit by the State Auditor as part of the audit of the State of Texas Comprehensive Annual Financial Report; therefore, an opinion has not been expressed on the financial statements and related information contained in this report.

FUND STRUCTURE

The financial statements of Sam Houston State University have been prepared on the basis of funds, each of which is considered a separate accounting entity. The fund designation for institutions of higher education is Business-Type Activity within the Proprietary Fund Type.

Proprietary Fund Types

Business-Type Activity

Business type funds are used for activities that are financed through the charging of fees for goods or services to the ultimate user. Institutions of higher education are required to report their financial activities as business type because the predominance of their funding comes through charges to students, sales of goods and services, and grant revenues.

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BASIS OF ACCOUNTING

The basis of accounting determines when revenues and expenditures or expenses are recognized in the accounts reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

Business type activity funds (proprietary funds) are accounted for on the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. Proprietary funds distinguish operating from non-operating items. Operating revenues and expenses result from providing services or producing and delivering goods in connection with the proprietary fund's principal ongoing operations. Operating expenses for the proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets.

BUDGET AND BUDGETARY ACCOUNTING

The budget is prepared biennially and represents appropriations authorized by the legislature and approved by the Governor (the General Appropriations Act).

Unencumbered appropriations are generally subject to lapse 60 days after the end of the fiscal year for which they were appropriated.

ASSETS, LIABILITIES, AND FUND BALANCES/NET ASSETS

ASSETS

Cash and Cash Equivalents

All highly liquid investments with a maturity of three months or less at the time of purchase are considered cash and cash equivalents.

Securities Lending Collateral

The University reports investments at fair value in the Statement of Net Assets with the following exceptions. (Fair value is the amount at which an investment could be exchanged in a current transaction between parties, other than in a forced or liquidation sale.) The exceptions are as follows:

1. Nonparticipating contracts, such as nonnegotiable certificates of deposit with redemption terms that do not consider market rates, are reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the financial institution's credit standing or other relevant factors.
2. Money market investments and participating interest-earning investment contracts that mature within one year or less of the date of their acquisition may be reported at amortized cost, assuming that the investment is not affected by the financial institution's credit standing or other relevant factors.

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3. For real estate, mortgages, venture capital, limited partnerships, and future and forward contracts, etc. held by non-external pool entities, fair value is not permitted. Instead, amortized cost or historical cost should be used.

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

Inventories include both merchandise inventories on hand for sale and consumable inventories. Inventories are valued at cost, generally utilizing the last-in, first-out method. Inventories for governmental fund types are the purchase method of accounting. The consumption method of accounting is used to account for inventories that appear in the proprietary fund types and the government-wide statements. The cost of these items is expended when the items are consumed.

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. These assets are capitalized at cost or, if any purchased, at appraised fair value as of the date of acquisition. 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

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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 assets.

Capital Lease Obligations

Capital Lease Obligations represent the liability for future lease payments under capital

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Unrestricted Net Assets

Unrestricted net assets consist of net assets, which do not meet the definition of the two preceding categories. Unrestricted net assets often have constraints on resources, which are imposed by management, but can be removed or modified.

INTERFUND TRANSACTIONS AND BALANCES

The agency has the following types of transactions among funds:

Transfers: Legally required transfers that are reported when incurred as Transfers In by the recipient fund and as Transfers Out by the disbursing fund.

Reimbursements: Reimbursements are repayments from funds responsible for expenditures or expenses to funds that made the actual payment. Reimbursements of expenditures made by one fund for another that are recorded as expenditures in the reimbursing fund and as a reduction of expenditures in the reimbursed fund. Reimbursements are not displayed in the financial statements.

Interfund receivables and payables: Interfund loans are reported as interfund receivables and payables. If repayment is due during the current year or soon thereafter it is classified as Current, repayment for two (or more) years is classified as Non-Current.

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Note 2: Capital Assets

A summary of changes in Capital Assets for the year ended August 31, 2011 is presented below:

STATE UNIVERSITY (753)
NOTE 2
August 31, 2011

Redistributions

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987	1986	1985	1984	1983	1982	1981	1980	1979	1978	1977	1976	1975	1974	1973	1972	1971	1970	1969	1968	1967	1966	1965	1964	1963	1962	1961	1960	1959	1958	1957	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940	1939	1938	1937	1936	1935	1934	1933	1932	1931	1930	1929	1928	1927	1926	1925	1924	1923	1922	1921	1920	1919	1918	1917	1916	1915	1914	1913	1912	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902	1901	1900	1899	1898	1897	1896	1895	1894	1893	1892	1891	1890	1889	1888	1887	1886	1885	1884	1883	1882	1881	1880	1879	1878	1877	1876	1875	1874	1873	1872	1871	1870	1869	1868	1867	1866	1865	1864	1863	1862	1861	1860	1859	1858	1857	1856	1855	1854	1853	1852	1851	1850	1849	1848	1847	1846	1845	1844	1843	1842	1841	1840	1839	1838	1837	1836	1835	1834	1833	1832	1831	1830	1829	1828	1827	1826	1825	1824	1823	1822	1821	1820	1819	1818	1817	1816	1815	1814	1813	1812	1811	1810	1809	1808	1807	1806	1805	1804	1803	1802	1801	1800	1799	1798	1797	1796	1795	1794	1793	1792	1791	1790	1789	1788	1787	1786	1785	1784	1783	1782	1781	1780	1779	1778	1777	1776	1775	1774	1773	1772	1771	1770	1769	1768	1767	1766	1765	1764	1763	1762	1761	1760	1759	1758	1757	1756	1755	1754	1753	1752	1751	1750	1749	1748	1747	1746	1745	1744	1743	1742	1741	1740	1739	1738	1737	1736	1735	1734	1733	1732	1731	1730	1729	1728	1727	1726	1725	1724	1723	1722	1721	1720	1719	1718	1717	1716	1715	1714	1713	1712	1711	1710	1709	1708	1707	1706	1705	1704	1703	1702	1701	1700	1699	1698	1697	1696	1695	1694	1693	1692	1691	1690	1689	1688	1687	1686	1685	1684	1683	1682	1681	1680	1679	1678	1677	1676	1675	1674	1673	1672	1671	1670	1669	1668	1667	1666	1665	1664	1663	1662	1661	1660	1659	1658	1657	1656	1655	1654	1653	1652	1651	1650	1649	1648	1647	1646	1645	1644	1643	1642	1641	1640	1639	1638	1637	1636	1635	1634	1633	1632	1631	1630	1629	1628	1627	1626	1625	1624	1623	1622	1621	1620	1619	1618	1617	1616	1615	1614	1613	1612	1611	1610	1609	1608	1607	1606	1605	1604	1603	1602	1601	1600	1599	1598	1597	1596	1595	1594	1593	1592	1591	1590	1589	1588	1587	1586	1585	1584	1583	1582	1581	1580	1579	1578	1577	1576	1575	1574	1573	1572	1571	1570	1569	1568	1567	1566	1565	1564	1563	1562	1561	1560	1559	1558	1557	1556	1555	1554	1553	1552	1551	1550	1549	1548	1547	1546	1545	1544	1543	1542	1541	1540	1539	1538	1537	1536	1535	1534	1533	1532	1531	1530	1529	1528	1527	1526	1525	1524	1523	1522	1521	1520	1519	1518	1517	1516	1515	1514	1513	1512	1511	1510	1509	1508	1507	1506	1505	1504	1503	1502	1501	1500	1499	1498	1497	1496	1495	1494	1493	1492	1491	1490	1489	1488	1487	1486	1485	1484	1483	1482	1481	1480	1479	1478	1477	1476	1475	1474	1473	1472	1471	1470	1469	1468	1467	1466	1465	1464	1463	1462	1461	1460	1459	1458	1457	1456	1455	1454	1453	1452	1451	1450	1449	1448	1447	1446	1445	1444	1443	1442	1441	1440	1439	1438	1437	1436	1435	1434	1433	1432	1431	1430	1429	1428	1427	1426	1425	1424	1423	1422	1421	1420	1419	1418	1417	1416	1415	1414	1413	1412	1411	1410	1409	1408	1407	1406	1405	1404	1403	1402	1401	1400	1399	1398	1397	1396	1395	1394	1393	1392	1391	1390	1389	1388	1387	1386	1385	1384	1383	1382	1381	1380	1379	1378	1377	1376	1375	1374	1373	1372	1371	1370	1369	1368	1367	1366	1365	1364	1363	1362	1361	1360	1359	1358	1357	1356	1355	1354	1353	1352	1351	1350	1349	1348	1347	1346	1345	1344	1343	1342	1341	1340	1339	1338	1337	1336	1335	1334	1333	1332	1331	1330	1329	1328	1327	1326	1325	1324	1323	1322	1321	1320	1319	1318	1317	1316	1315	1314	1313	1312	1311	1310	1309	1308	1307	1306	1305	1304	1303	1302	1301	1300	1299	1298	1297	1296	1295	1294	1293	1292	1291	1290	1289	1288	1287	1286	1285	1284	1283	1282	1281	1280	1279	1278	1277	1276	1275	1274	1273	1272	1271	1270	1269	1268	1267	1266	1265	1264	1263	1262	1261	1260	1259	1258	1257	1256	1255	1254	1253	1252	1251	1250	1249	1248	1247	1246	1245	1244	1243	1242	1241	1240	1239	1238	1237	1236	1235	1234	1233	1232	1231	1230	1229	1228	1227	1226	1225	1224	1223	1222	1221	1220	1219	1218	1217	1216	1215	1214	1213	1212	1211	1210	1209	1208	1207	1206	1205	1204	1203	1202	1201	1200	1199	1198	1197	1196	1195	1194	1193	1192	1191	1190	1189	1188	1187	1186	1185	1184	1183	1182	1181	1180	1179	1178	1177	1176	1175	1174	1173	1172	1171	1170	1169	1168	1167	1166	1165	1164	1163	1162	1161	1160	1159	1158	1157	1156	1155	1154	1153	1152	1151	1150	1149	1148	1147	1146	1145	1144	1143	1142	1141	1140	1139	1138	1137	1136	1135	1134	1133	1132	1131	1130	1129	1128	1127	1126	1125	1124	1123	1122	1121	1120	1119	1118	1117	1116	1115	1114	1113	1112	1111	1110	1109	1108	1107	1106	1105	1104	1103	1102	1101	1100	1099	1098	1097	1096	1095	1094	1093	1092	1091	1090	1089	1088	1087	1086	1085	1084	1083	1082	1081	1080	1079	1078	1077	1076	1075	1074	1073	1072	1071	1070	1069	1068	1067	1066	1065	1064	1063	1062	1061	1060	1059	1058	1057	1056	1055	1054	1053	1052	1051	1050	1049	1048	1047	1046	1045	1044	1043	1042	1041	1040	1039	1038	1037	1036	1035	1034	1033	1032	1031	1030	1029	1028	1027	1026	1025	1024	1023	1022	1021	1020	1019	1018	1017	1016	1015	1014	1013	1012	1011	1010	1009	1008	1007	1006	1005	1004	1003	1002	1001	1000	999	998	997	996	995	994	993	992	991	990	989	988	987	986	985	984	983	982	981	980	979	978	977	976	975	974	973	972	971	970	969	968	967	966	965	964	963	962	961	960	959	958	957	956	955	954	953	952	951	950	949	948	947	946	945	944	943	942	941	940	939	938	937	936	935	934	933	932	931	930	929	928	927	926	925	924	923	922	921	920	919	918	917	916	915	914	913	912	911	910	909	908	907	906	905	904	903	902	901	900	899	898	897	896	895	894	893	892	891	890	889	888	887	886	885	884	883	882	881	880	879	878	877	876	875	874	873	872	871	870	869	868	867	866	865	864	863	862	861	860	859	858	857	856	855	854	853	852	851	850	849	848	847	846	845	844	843	842	841	840	839	838	837	836	835	834	833	832	831	830	829	828	827	826	825	824	823	822	821	820	819	818	817	816	815	814	813	812	811	810	809	808	807	806	805	804	803	802	801	800	799	798	797	796	795	794	793	792	791	790	789	788	787	786	785	784	783	782	781	780	779	778	777	776	77
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UNAUDITED

Sam Houston State University is authorized by statute to make investments following the prudent person rule.

UNAUDITED

University funds for endowments and quasi endowments shall be accomplished in accordance with the following principals:

There are two primary investment objectives. One is to provide a continuing and dependable cash payout, stable, and preferably growing in real terms, after giving effect to inflation. The second is to cause the total value of the funds to appreciate, over time, exclusive of growth derived from donations.

1. The cash payout requirement for endowment and quasi endowment funds are significant and continuous. Income must be sufficient to provide an adequate cash stream to support the programs for which the endowments and quasi endowment

UNAUDITED

The Miscellaneous category consists of one investment type, defined portfolios, Nuveen Unit Trusts. These are non-rated investments in municipal bonds.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the agency will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The agency's investment policy limits holding of securities by counterparties to those involved with securities lending. As of August 31, 2011, Sam Houston State University had no investments subject to custodial credit risk.

Foreign currency risk for investments is the risk that changes in exchange rates affect the value of investments denominated in a foreign currency. As of August 31, 2011, Sam Houston State University had no investments subject to foreign currency risk.

UNAUDITED

CHANGES IN LONG-TERM LIABILITIES

During the year ended August 31, 2011, the following changes occurred in liabilities.

BUSINESS-TYPE ACTIVITIES	Balance 09/01/10	Additions	Reductions	Balance 08/31/11	Amounts Due Within One Year	Amounts Due Thereafter
Compensable Leave	\$3,235,613.81	\$1,106,557.54	\$0	\$4,342,171.35	\$1,725,690.89	\$2,616,480.46
Other Non-current	\$1,127,029.58	\$344,086.31	\$0	\$1,471,115.89	\$0	
Claims & Judgments	\$0	\$154,222.82	\$0	\$154,222.82	\$154,222.82	
Capital Lease	\$204,448.13	\$0	\$204,448.13	\$0	\$0	
TOTAL BUSINESS-TYPE ACTIVITIES	\$4,567,091.52	\$1,604,866.67	\$204,448.13	\$5,967,510.06	\$1,879,913.71	\$2,616,480.46

NOTES AND LOANS PAYABLE

None.

CLAIMS & JUDGMENTS

UNAUDITED

Sick leave, the accumulation of which is unlimited, is earned at the rate of eight hours per month and is paid only when an employee is off due to illness or to the estate of an employee in the event of his/her death. The maximum sick leave that may be paid an employee's estate is one-half of the employee's accumulated entitlement or 336 hours, whichever is less. The University's policy is to recognize the cost of sick leave when paid and the liability is not shown in the financial statements since experience indicates the expenditure for sick leave to be minimal.

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

UNAUDITED

Not applicable.

Sam Houston State did not have any derivative activity for the fiscal year ended August 31, 2011.

As of August 31, 2011, Sam Houston is not involved in any lease agreements. The previous lease agreement that the University had entered into has been paid.

Optional Retirement Program contributions for Sam Houston State University are reported by the Texas State University System office in the consolidated annual financial report.

Not Applicable.

The Employee's Retirement System will report the plans, balances, and liabilities for the State.

UNAUDITED

Appd Fund 9999, D23 Fund 7999			
University Components			
(Agency 756, D23 Fund 7999)	\$71,836.86		Local
Appd Fund 9999, D23 Fund 9999			
State Shared Cash Funds			
(Agency 608, D23 Fund 5015)	\$375.83		N/A
TOTAL DUE TO AND DUE FROM	\$574,651.85	\$53,057.57	

UNAUDITED

Note 13: Continuance Subject to Review

Not Applicable.
Sam Houston State is not subject to the Texas Sunset Act.

Note 14: Adjustments to Fund Balances/Net Assets

Not applicable.
Sam Houston State did not have any restatements for fiscal year ended August 31, 2011.

Note 15: Contingencies and Commitments

At August 31, 2011, 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, such liability, to the extent not provided for by insurance or otherwise, is not likely to have a material effect on the University.

Note 16: Subsequent Events

There have been no subsequent events that would have a material effect on the University's financial statements for fiscal year ended August 31, 2011.

UNAUDITED

society purposes and to encourage support of the athletic staff and athletic programs of Sam Houston State University through the efforts of its members, including donations to Sam Houston State University for use by such educational institution.

The Lettermen s Association s funds are carried on the University s books, and comprise \$7,971.53 of Total Deposits Held in Custody for Others - Agency Funds, at August 31, 2011. Sam Houston State University has performed stewardship functions in support of this account, including the receipt of deposits and payment of expenditures. A gift was made to the University from the Lettermen s Associations for fiscal year 2011 of \$10,880 to Restricted Funds.

Note 20: Stewardship, Compliance and Accountability

Sam Houston State has no material violations of finance related and contract provisions and no new component units are included in the financial report. Per the laws of the State of Texas, Sam Houston State cannot spend amounts in excess of appropriations granted by the Texas Legislature and there are no deficits reported in net assets.

Note 21: N/A

Note 22: Donor-Restricted Endowments

Nonexpendable restricted net assets consist of endowments in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income.

<u>Donor-Restricted Endowment</u>	<u>Amounts Of Net Appreciation</u>	<u>Reported in Net Assets</u>
True Endowments	\$5,047,415.57	Restricted for Nonexpendable
Term Endowments	0	Restricted for Nonexpendable
True Endowments	0	Restricted for Expendable

UNAUDITED

Accounts Receivable

Installment Plans	\$23,150,954.14
University Hotel	9,401.29
Raven Nest Golf Course	16,997.78

UNAUDITED

Note 25: Termination Benefits

Not Applicable.

During the fiscal year ended August 31, 2011, Sam Houston State did not provide termination benefits.

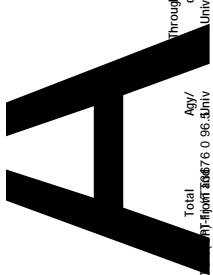
Note 26: Segment Information

Not applicable.

Sam Houston State does not report Enterprise Funds, nor does it use enterprise fund accounting and reporting standards.

Sam Houston State University
 Schedule TA
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2011

Federal Grantor/ Pass Through Grantor/ Program Title	CFDA Number	NSF Name/ Address	Agency/ TI - D, Me 1	Pass Through From Agencies or Universities	Pass Through From Non State Entities	Total Direct Program Amount	Total Direct Program Amount	Total Direct Program Amount	Total PT To and From



Sam Houston State University
 Schedule 1A
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended August 31, 2011

Federal Grantor/ Pass through Grantor/ Program Title	CFDA Number	NSE Name/ Identifying Number	Pass Through From			Agy/ Univ No	Direct Program Amount	Total PT From and Direct Prog Amount	Agy/ Univ No.	Pass Through To		Total PT To and Expenditures Amount
			Agencies or Universities Amount	Pass Through From Non State Entities Amount	Agencies or Universities Amount					Pass Through To Non State Entities Amount		
TRIO Student Support Services	84.042					\$ 230,042.92	\$ 230,042.92		\$	\$	\$ 230,042.92	
TRIO Michener Post Baccalaureate Achievement	84.217					\$ 218,118.55	\$ 218,118.55		\$	\$	\$ 218,118.55	
Totals - U.S. Department of Education						\$ 448,161.47	\$ 448,161.47		\$	\$	\$ 448,161.47	
WIA Cluster												
U.S. Department of Labor												
Pass Through From:												
WIA Dislocated Workers	17.260					\$ 52,061.14	\$ 52,061.14			\$	\$ 52,061.14	
Pass Through From:												
Texas Workforce Commission					320	\$ 52,061.14	\$ 52,061.14				\$ 52,061.14	
Totals - U.S. Department of Labor						\$ 52,061.14	\$ 52,061.14				\$ 52,061.14	

Note 1 - Non Monetary Assistance

Donation of Federal Surplus Property

39.003	\$ 8,537.52
Total Non-Monetary Assistance	<u>\$ 8,537.52</u>

Note 2 - Reconciliation

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

Federal Revenue

Proprietary Funds

Operating	Exhibit IV/SRECNA	\$	9,193,917.09
Non-Operating	Exhibit IV/SRECNA	\$	25,489,954.51
Capital Contributions	Exhibit IV/SRECNA		

Total Federal Revenue

\$ 34,683,871.60

Federal Pass-Through Revenue

Proprietary Funds

Operating	Federal Pass-Through Revenue from Other State Agencies (SRECNA)	\$	1,120,492.35
Non-Operating	Federal Pass-Through Revenue from Other State Agencies (SRECNA)	\$	2,660,934.97

Total Federal Pass-Through Revenue

\$ 3,781,427.32

Total Federal & Federal Pass-Through Revenue

\$ 38,465,298.92

Reconciling Items:

Non-monetary Items			
Donation of Federal Surplus Personal Property		\$	8,537.52

Total Non-monetary Items

\$ 8,537.52

New Loans Processed:

Federal Family Education Loans	84.032	\$	12,670.45
Federal Perkins Loan Program	84.038		25,075.00
Federal Direct Student Loans	84.268		66,318,361.49

Total New Loans Processed

\$ 66,356,106.94

Total Reconciliation Items

\$ 66,364,644.46

Total Per Note 2

\$ 104,829,943.38

Total Pass Through & Expenditures per Federal Schedule

\$ 104,829,943.38

Note 3 - Student Loans Processed and Administrative Costs Recovered

Federal Grantor/ CFDA number/Program Name	New Loans Processed	Admin. Costs Recovered	Total Loans Processed & Admin. Costs Recovered	Ending Balances of Previous Years' Loans
U.S. Department of Education 84.032 Federal Family Education Loans	\$ 12,670.45	\$ -	\$ 12,670.45	-

Sam Houston State University
Schedule 1B
State Pass-Through Grants from Other State Agencies
For the Year Ended August 31, 2011

UNAUDITED

Pass Through From:

<u>Agency Name</u>	
Texas Department of Public Safety Hurricane Gustav	\$ 2,292.74
University of Texas - System Joint Admission Medical Program (JAMP)	\$ 15,622.00
Texas State University - San Marcos Math for English Language Learners (MELL) 09-10	\$ 14,624.74
Texas A&M University-Corpus Christi College Readiness & Retention of Physics	\$ 10,000.00
Texas Higher Education Coordinating Board Texas Grant Program	\$ 8,703,814.00
Promote Participation & Success	\$ 13,444.54
College Work Study Program	\$ 90,852.00
5th Yr Accounting Students Scholarships Program	\$ 61,940.00
Top 10% Scholarships	\$ 473,249.00
Combat Exemption Prog SB297	\$ 9,128.00
Early High School Program SB1479	\$ 54,250.00
Certified Edu Aide Program	\$ 139,285.00
Parks and Wildlife Department Long term monitoring in two restored cienegas at Balmorhea State Park; Conservation of Comanche Springs pupfish and Pecos Gambusia	\$ 5,592.95
Total State Pass-Thru Grant Revenue	\$ 9,594,094.97

Pass Through To:

None.

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2A
MISCELLANEOUS BOND INFORMATION
For the Year Ended August 31, 2011

UNAUDITED

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2B
CHANGES IN BOND INDEBTEDNESS
For the Year Ended August 31, 2011

UNAUDITED

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2D
ANALYSIS OF FUNDS AVAILABLE FOR DEBT SERVICE
For the Year Ended August 31, 2011

UNAUDITED

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, 2011

UNAUDITED

Schedule Not Used

SAM HOUSTON STATE UNIVERSITY
SCHEDULE 2F
EARLY EXTINGUISHMENT AND REFUNDING
For the Year Ended August 31, 2011

UNAUDITED

Business Type Activities

Sam Houston State University
Schedule 3 - Reconciliation of Cash in State Treasury
August 31, 2011

UNAUDITED

Cash in State Treasury	Unrestricted	Restricted	Current Year Total
Local Revenue Fund 02XX	\$ 26,559,427.62		\$ 26,559,427.62
Departmental Suspense Fund 0900			
Correction Account for Direct Deposit Fund 0980			
Direct Deposit Hold - Transmit Account Fund 0979			

**SAM HOUSTON STATE UNIVERSITY
SCHEDULE 4**

~~57,395~~ **11,9,14 70**

UNAUDITED

133,208

11,9,14 70