

REPORT 18, CAPITAL ASSETS

Statement of Changes in Capital Assets
June 30, 2004 Page 1 of 46

All Fiscal Years

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Document No.	CCYMMDD	Fund

Agency (name and number): San Diego State University - 6790

Fund name and number: All Funds

Name of Contact person: Lorretta A. Leavitt

Title: University Controller

Phone No: (619) 594-6303

I certify (or declare) under penalty of perjury that the data on the attached statement is true and correct; and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with Section 1090).

Subscribed and executed on July 28, 2004 at San Diego, California.

Authorized Signature: _____

Account Title	SCO Acct.	(1)	(2)	(3)		Dr Cr	(4)(5)	Dr Cr	(6)(7)	Dr Cr	Transfers (8) (Requires a Footnote Explanation)	Dr Cr	Balance As Of 6/30/2004
		Report 18 Balance as of 7/1/2003	Prior Period Adjustments	Adjusted/Restated Balance As Of 7/1/2003	As Of 7/1/2003								
Non-depreciable capital assets:													
Land & land improvements	0446	9,486,903.52	-	9,486,903.52	1,004,284.19		-		-		-		10,491,187.71
Works of art/Historical treasures	0444	8,581,240.98	-	8,581,240.98	13,500.00		-		-		-		8,594,740.98
Construction work in progress	0455	36,777,280.69	-	36,777,280.69	15,252,937.54		31,389,179.38		-		-		20,641,038.85
Libraries & Coll. (non-depreciable)	0444	-	-	-	-		-		-		-		-
Total		<u>54,845,425.19</u>	<u>-</u>	<u>54,845,425.19</u>	<u>16,270,721.73</u>		<u>31,389,179.38</u>		<u>-</u>		<u>-</u>		<u>39,726,967.54</u>
Depreciable capital assets:													
Buildings & building improvements	0448	440,855,642.33	-	440,855,642.33	32,283,668.67		-		4,981,400.57	(8)	-		478,120,711.57
Improvements other than buildings	0449	16,029,154.41	-	16,029,154.41	-		-		-		-		16,029,154.41
Works of art/Historical treasures	0445	-	-	-	-		-		-		-		-
Infrastructure (depreciable)	0451	28,505,036.19	-	28,505,036.19	1,194,673.44		-		-		-		29,699,709.63
Libraries & Coll. (depreciable)	0445	30,276,802.57	-	30,276,802.57	772,988.07		-		-		-		31,049,790.64
Equipment	0450	52,252,086.94	-	52,252,086.94	1,813,522.32		6,467,119.79		(4,981,400.57)	(8)	-		42,617,088.90
Other (9)	0447	11,696,691.13	-	11,696,691.13	26,284.11		-		-		-		11,722,975.24
Total		<u>579,615,413.57</u>	<u>-</u>	<u>579,615,413.57</u>	<u>36,091,136.61</u>		<u>6,467,119.79</u>		<u>-</u>		<u>-</u>		<u>609,239,430.39</u>
Less accumulated depreciation for:													
Buildings & building improvements	0458	173,621,982.15	-	173,621,982.15	14,334,139.29		436,588.83		996,280.10	(8)	-		188,515,812.71
Improvements other than buildings	0463	14,170,315.37	-	14,170,315.37	1,795,697.66		2,130,822.13		-		-		13,835,190.90
Works of art/Historical treasures	0459	-	-	-	-		-		-		-		-
Infrastructure	0457	7,408,562.91	-	7,408,562.91	8,088,326.02		7,514,452.53		-		-		7,982,436.40
Libraries & Coll.	0459	23,962,616.25	-	23,962,616.25	1,581,143.89		-		-		-		25,543,760.14
Equipment	0462	37,942,212.07	-	37,942,212.07	14,266,649.62		17,472,680.63		(996,280.10)	(8)	-		33,739,900.96
Other (9)	0461	11,465,036.04	-	11,465,036.04	-		294,372.59		-		-		11,170,663.45
Total		<u>268,570,724.79</u>	<u>-</u>	<u>268,570,724.79</u>	<u>40,065,956.48</u>		<u>27,848,916.71</u>		<u>-</u>		<u>-</u>		<u>280,787,764.56</u>

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Agency (name and number): San Diego State University - 6790

Fund name and number: All Funds

	(1) Report 18 Balance as of 7/1/2003	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance		(4)(5) Dr Additions	(6)(7) Dr Deductions	Transfers (8) (Requires a Footnote Explanation)	Balance As Of 6/30/2004
			As Of 7/1/2003	Cr				
Depreciable Capital assets net of depreciation:								
Buildings & building improvements	267,233,660.18	-	267,233,660.18	17,949,529.38	(436,588.83)	3,985,120.47	289,604,898.86	
Improvements other than buildings	1,858,839.04	-	1,858,839.04	(1,795,697.66)	(2,130,822.13)	-	2,193,963.51	
Works of art/Historical treasures	-	-	-	-	-	-	-	
Infrastructure	21,096,473.28	-	21,096,473.28	(6,893,652.58)	(7,514,452.53)	-	21,717,273.23	
Libraries & Coll.	6,314,186.32	-	6,314,186.32	(808,155.82)	-	-	5,506,030.50	
Equipment	14,309,874.87	-	14,309,874.87	(12,453,127.30)	(11,005,560.84)	(3,985,120.47)	8,877,187.94	
Other (9)	231,655.09	-	231,655.09	26,284.11	(294,372.59)	-	552,311.79	
Total	311,044,688.78	-	311,044,688.78	(3,974,819.87)	(21,381,796.92)	-	328,451,665.83	
Total capital assets, net (10)	365,890,113.97	-	365,890,113.97	12,295,901.86	10,007,382.46	-	368,178,633.37	

(1) Rpt. 18 amount submitted as of previous year (6-30-2003)

(2) Prior Period adjustments.

(3) Campus's Financial Statement Balance Sheet capital asset amount

(4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP

(5) Current period depreciation will be shown in the "Addition" column of the "Less Accum. Depreciation for:" (CSU and Proprietary funds only)

(6) Deductions represent current year sales of capital assets, loss/obsolete capital assets, and completed construction work in progress (CWIP). If there are buildings or other improvement deductions equal to or greater than \$1 million, the following information for each building or other improvement deduction should be provided in a footnote on the Report 18; the nature of the deduction, e.g. sale, demolition, the date acquired and acquisition cost for each deduction.

(7) Accumulated depreciation for current year sales of capital assets, loss/obsolete capital assets will be shown in the "Deduction" column of the "Less Accum. Depreciation for:" (CSU and Proprietary funds only).

(8) Transfers represent transfers to/from other funds and other agencies, with a note stating which fund transferred to/from, and the agency name and number to which the asset was transferred. Group 2 Science Lab reclassified from equipment to buildings.

(9) Includes leasehold improvements, intangible assets, software, and intellectual property

(10) Total capital assets, net, represents the total Non-depreciable capital asset plus the total Depreciable capital assets net of depreciation.

