

**Sam Houston State University**  
**Statement of Cash Flows**  
**For the Year Ended August 31, 2004**

**Cash Flows from Operating Activities**

Receipts from Customers	
Proceeds from Tuition and Fees	\$49,302,715.52
Proceeds from Research Grants and Contracts	20,512,792.03
Proceeds from Gifts	
Proceeds from Loan Programs	3,762,792.70
Proceeds from Auxiliaries	20,233,429.87
Proceeds from Other Revenues	10,321,896.65
Payments to Suppliers for Goods and Services	(46,314,968.23)
Payments to Employees for Salaries	(64,316,700.63)
Payments to Employees for Benefits	(15,091,019.61)
Payments for Loans Provided	(4,403,350.52)
Payments for Other Expenses	
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Net Cash Provided (Used) by Operating Activities	(25,992,412.22)

**Cash Flows from Noncapital Financing Activities**

Proceeds from Debt Issuance	20,500,000.00
Proceeds from State Appropriations	46,522,409.55
Proceeds from Gifts	2,073,073.85
Proceeds from Endowments	
Proceeds of Transfers from Other Funds	
Proceeds from Grant Receipts	
Proceeds from Advances from Other Funds	
Proceeds from Loan Programs	
Proceeds from Other Financing	
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	17,648.19
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Net Cash Provided by Noncapital Financing Activities	69,113,131.59

**Cash Flows from Capital and Related Financing Activities**

Proceeds from the Sale of Capital Assets	
Proceeds from Debt Issuance	
Proceeds from State Grants and Contracts	
Proceeds from Federal Grants and Contracts	
Proceeds from Gifts	

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Proceeds from Other Financing Activities	
Proceeds from Capital Contributions	
Proceeds from Advances from Other Funds	
Payments for Additions to Capital Assets	(29,245,656.38)
Payments of Principal on Debt	(7,234,083.01)
Payments for Capital Lease	
Payments of Interest on Debt Issuance	
Payments of Other Costs of Debt Issuance	
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Net Cash Provided by Capital and Related Financing Activities	<u>(36,479,739.39)</u>

**Cash Flows from Investing Activities**

Proceeds from Sales of Investments	425,862.68
Proceeds from Interest Income	746,567.06
Proceeds from Investment Income	654,898.28
Proceeds from Principal Payments on Loans	
Payments to Acquire Investments	<u>(57,573.11)</u>
Net Cash Provided by Investing Activities	<u>1,769,754.91</u>

Net Increase (Decrease) in Cash and Cash Equivalents	8,410,734.89
Cash and Cash Equivalents, September 1, 2003	114,268,723.98
Changes in Accounting Principal	
Changes in Reporting Entity	
Restatements to Beginning Cash and Cash Equivalents	
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Cash and Cash Equivalents, September 1, 2003 - Restated	<u>114,268,723.98</u>
Cash and Cash Equivalents, August 31, 2004	<u><u>\$122,679,458.87</u></u>

**Reconciliation of Operating Income (Loss) to**  
**Net Cash Provided (Used) by Operating Activities**

Operating Income (Loss)	(36,019,257.48)
Adjustments to Reconcile Operating Income	
to Net Cash Provided (Used) by Operating Activities:	
Amortization and Depreciation	4,009,143.19
Bad Debt Expense	21,229.42
Operating Income and Cash Flow Categories:	
Classification Differences	
Changes in Assets and Liabilities:	
(Increase) Decrease in Receivables	(278,577.73)

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Increase (Decrease) in Due from Other Funds	
(Increase) Decrease in Inventories	27,068.24
(Increase) Decrease in Prepaid Expenses	(1,518,766.87)
(Increase) Decrease in Notes Receivable	(633,576.10)
(Increase) Decrease in Loans & Contracts	
(Increase) Decrease in Other Assets	
(Increase) Decrease in State Appropriations	
Increase (Decrease) in Payables	1,829,860.36
Increase (Decrease) in Deposits	117,562.01
Increase (Decrease) in Due to Other Funds	
Increase (Decrease) in Deferred Income	6,553,247.48
Increase (Decrease) in Compensated Absence Liability	(100,344.74)
Increase (Decrease) in Benefits Payable	
Increase (Decrease) in Other Liabilities	
Total Adjustments	<u>10,026,845.26</u>
Net Cash Provided by Operating Activities	<u><u>(\$25,992,412.22)</u></u>

**Non Cash Transactions**

Donation of Capital Assets	
Net Change in Fair Value of Investments	\$753,116.20
Borrowing Under Capital Lease Purchase	
Other	