REPORTING PACKAGE

California State University San Bernardino

Statement of Net Assets

June 30, 2007

		Discretely presented component units			
	-	GASB Auxiliary	FASB Auxiliary		
Assets	University	Organizations	Organizations	Total	
Current assets:					
Cash and cash equivalents	\$ 1,917,104	328,707	5,208,441	7,454,252	
Short-term investments	59,767,901	2,357,218	14,473,447	76,598,566	
Accounts receivable, net	4,103,040	33,224	8,134,329	12,270,593	
Leases receivable, current portion	-	-	-	-	
Pledges receivable, net	-	-	-	-	
Prepaid expenses and other assets	939,571	30,106	1,890,114	2,859,791	
Total current assets	66,727,616	2,749,255	29,706,331	99,183,202	
Noncurrent assets:					
Restricted cash and cash equivalents	-	-	-	-	
Accounts receivable, net	43,960,255	-	-	43,960,255	
Leases receivable, net of current portion	-	-	-	-	
Student loans receivable, net	2,028,962	_	-	2,028,962	
Pledges receivable, net		_	5,735,532	5,735,532	
Endowment investments		_	12,651,248	12,651,248	
Other long-term investments	15,734,306	_	2,036,112	17,770,418	
Capital assets, net	327,525,768	518,762	23,912,213	351,956,743	
*		518,702			
Other assets	154,753	-	1,317,013	1,471,766	
Total noncurrent assets	389,404,044	518,762	45,652,118	435,574,924	
Total assets	456,131,660	3,268,017	75,358,449	534,758,126	
Liabilities and Net Assets					
Current liabilities:					
Accounts payable	27,035,976	233,906	2,189,444	29,459,326	
Accrued salaries and benefits payable	7,886,615	20,568	586,014	8,493,197	
Accrued compensated absences - current portion	4,618,820	33,492	161,984	4,814,296	
Deferred revenue	5,511,382	-	82,088	5,593,470	
Capitalized lease obligations - current portion	825,528	-	-	825,528	
Long-term debt obligations - current portion	2,254,790	_	-	2,254,790	
Self-insurance claims liability - current portion	-	-	-	-	
Other liabilities	3,071,594	_	5,777,838	8,849,432	
Total current liabilities	51,204,705	287,966	8,797,368	60,290,039	
Noncurrent liabilities:					
Accrued compensated absences, net of current portion	3,196,245		190,555	3,386,800	
	5,190,245	-	190,555	3,300,000	
Deferred revenue	-	-	-	-	
Grants refundable	1,967,637	-	-	1,967,637	
Capitalized lease obligations, net of current portion	11,156,398	-	-	11,156,398	
Long-term debt obligations, net of current portion	122,065,809	-	-	122,065,809	
Self-insurance claims liability, net of current portion	-	-	-	-	
Depository accounts	-	-	-	-	
Other liabilities	-	-	525,200	525,200	
Total noncurrent liabilities	138,386,089	-	715,755	139,101,844	
Total liabilities	189,590,794	287,966	9,513,123	199,391,883	
Net assets:					
Invested in capital assets, net of related debt	203,857,756	518,762	23,912,213	228,288,731	
Restricted for:					
Nonexpendable - endowments	-	-	8,135,150	8,135,150	
Expendable:					
Scholarships and fellowships	673,564	-	699,390	1,372,954	
Research	-	-	-	-	
Loans	550,263	-	-	550,263	
Capital projects	35,361,300	863,000	18,170,406	54,394,706	
Debt service	1,488,850	-	-,,	1,488,850	
Other	-,,	1,452,916	6,481,934	7,934,850	
Unrestricted	24,609,133	145,373	8,446,233	33,200,739	
Total net assets	\$ 266,540,866	2,980,051	65,845,326	335,366,243	
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REPORTING PACKAGE California State University San Bernardino Statement of Revenues, Expenses, and Changes in Net Assets

June 30, 2007

	_	Discretely presente	d component units		
		GASB Auxiliary	FASB Auxiliary		
	University	Organizations	Organizations	Eliminations	Total
Revenues:					
Operating revenues:					
Student tuition and fees, gross	\$ 62,152,716	-	842,209	(128,135)	62,866,790
Scholarship allowances (enter as negative)	(26,915,548)	-	-	-	(26,915,548)
Student tuition and fees (net of scholarship					
allowances of \$ 26915548)	35,237,168	-	842,209	(128,135)	35,951,242
Grants and contracts, noncapital:					
Federal	19,844,444	-	15,457,814	-	35,302,258
State	9,735,065	-	5,943,169	-	15,678,234
Local	-	-	-	-	-
Nongovernmental	-	-	3,217,681	-	3,217,681
Sales and services of educational activities	-	-	-	-	-
Sales and services of auxiliary enterprises, gross	12,381,306	2,796,449	11,925,215	(168,102)	26,934,868
Scholarship allowances - aux ent (enter as negative)	-	-	-	-	-
Sales and services of auxiliary enterprises (net of					
scholarship allowances of \$ 0)	12,381,306	2,796,449	11,925,215	(168,102)	26,934,868
Other operating revenues	2,742,868	-	5,945,185	-	8,688,053
Total operating revenues	 79,940,851	2,796,449	43,331,273	(296,237)	125,772,336
Expenses:					
Operating expenses:					
Instruction	74,965,260	-	419,068	(128,135)	75,256,193
Research	-	-	1,485,363	-	1,485,363
Public service	431,266	-	16,273,424	-	16,704,690
Academic support	14,965,653	-	6,393,692	-	21,359,345
Student services	15,238,309	1,245,282	7,221,111	-	23,704,702
Institutional support	23,342,456	-	904,490	-	24,246,946
Operation and maintenance of plant	23,260,134	-	-	-	23,260,134
Student grants and scholarships	17,860,047	-	1,223,204	-	19,083,251
Auxiliary enterprise expenses	6,112,510	1,300,504	10,739,037	(168,102)	17,983,949
Depreciation and amortization	 16,509,687	66,188	1,220,071	-	17,795,946
Total operating expenses	 192,685,322	2,611,974	45,879,460	(296,237)	240,880,519
Operating income (loss)	 (112,744,471)	184,475	(2,548,187)	-	(115,108,183)
Nonoperating revenues (expenses):	00 (20 001				00 (20 001
State appropriations, noncapital	99,629,001	-	-	-	99,629,001
Gifts, noncapital	354,766	-	7,239,547	-	7,594,313
Investment income, net	2,732,651	177,374	1,810,475	-	4,720,500
Endowment income	-	-	-	-	-
Interest on capital-related debt	(3,586,904)	-	-	-	(3,586,904)
Other nonoperating revenues (expenses)	 9,008,298	(1,182)	(858,416)	-	8,148,700
Net nonoperating revenues (expenses)	 108,137,812	<u>176,192</u> 360,667	8,191,606		116,505,610
Income (loss) before other additions	 (4,606,659)	300,007	5,643,419	•	1,397,427
State appropriations, capital	7,079,000	-	-	-	7,079,000
Grants and gifts, capital	-	-	-	-	-
Additions to permanent endowments	-	-	-	-	-
Transfers from (to) other CSU campuses, net	-	-	-	-	-
Increase (decrease) in net assets	 2,472,341	360,667	5,643,419	-	8,476,427
Net assets:					
Net assets at beginning of year, as previously reported	264,068,525	2,619,384	60,201,907	-	326,889,816
Restatements	 -	-	-	-	-
Net assets at beginning of year, as restated	 264,068,525	2,619,384	60,201,907	-	326,889,816
Net assets at end of year	\$ 266,540,866	2,980,051	65,845,326	-	335,366,243
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REPORTING PACKAGE

California State University San Bernardino

Statement of Cash Flows

Years ended June 30, 2007 and 2006

Cash flows from operating activities: \$ 35,751,277 31,753,185 Foderal grants and contracts 9,665,155 9,891,915 Local grants and contracts 9,665,155 9,891,915 Nongovernmental grants and contracts - - Payments to suppliers (124,392,184) (115,92,569) Payments to suppliers (124,392,184) (115,92,569) Payments to subdent loans 418,225,555) (124,392,184) (115,92,569) Payments to subdent loans 418,2207 358,412 Sales and services of auxiliary enterprises 1,134,178 Sales and services of ductational activities - - - - Other receipts (squipments) 1,480,566 3,144,195 314,125 Sale and services of ductational activities: - - - - State appropriations 102,808,298 89,283,667 3,144,195 State appropriations 102,808,298 89,283,667 - - - - - - - - - - - - - -			2007	2006
Federal grants and contracts 18.885.527 18.803.246 State grants and contracts 9,665.155 9,809.195 Nongoverminental grants and contracts - - Payments to suppliers (15.705.145) (22.165.768) Payments to suppliers (12.322.184) (11.5.925.569) Payments to suppliers (13.507.145) (14.15.925.569) Collections of student loans 008.267 338.142 States and services of auxiling enterprises 11.937.169 11.141.718 States and services of auxiling enterprises 11.937.169 11.141.718 State and services of auxiling enterprises 10.2.808.298 80.283.693 Grifts and grants received for other than capital purposes 33.47.66 34.1,221 Federal loan program receives - - - Proteed S from capital financing activities 9.238.567 1.581.693 Proteed S from capital and related financing activities 9.238.567 1.581.693 Proteed S from capital and related financing activities 9.238.567 1.581.693 Proteed S from capital and related financing activities - -<	Cash flows from operating activities:			
State grants and contracts 9,665,155 9,891,915 Local grants and contracts - - Payments to suppliers (124,392,184) (115,925,569) Payments to students (18,225,565) (14,333,05) Payments to students (18,225,565) (14,333,05) Collections of student loans 408,267 358,142 Sales and services of ducational activities 11,937,169 11,141,715) Cash nows from noncopital financing activities - - State angle-revices of ducational activities 302,866 31,84,195 Net cash provided by (used in) operating activities 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 335,4766 341,221 Federal loan program receipts 320,252 17,4898 Federal loan program receipts 9,238,2667 1,581,659 Other moncapital financing activities 111,943,354 91,201,721 Cash flows from capital and related financing activities 11,943,744 91,201,721 Cash flows from capital and related financing activities 11,943,744 91,201,721 Cash flows from capital and related financing activities 11,943,744 91,201,721 Cash flows from capital and related financing activities 11,1943,354 91,203,123	Tuition and fees	\$	35,751,277	31,753,185
Local grants and contracts - - Nongovernment algrants and contracts - - Psymeatis to suppliers (15,705,145) (22,165,766) Psymeatis to suppliers (115,292,184) (115,925,366) Psymeatis to subdents (18,225,565) (14,333,015) Collections of student loans 408,267 338,142 Sates and services of auxiling enterprises 11,937,169 11,141,718 Sates and services of auxiling enterprises 11,937,169 11,141,718 Sates and services of auxiling enterprises 14,80,566 3,184,195 Net cash provided by (used in) operating activities 80,244,933) (77,311,751) Cash Tows from noncapital financing activities 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 354,766 341,221 Federal loan program disputsmements (70,029) (77,311,751) Monies disbursed on behalf of others - - Cash form capital financing activities 9,228,567 1,581,659 Net cash provided by (used in) noncapital financing activities 111,943,284 91,201,721 Cash form capital and related financing activities	Federal grants and contracts		18,835,527	18,803,246
Nongriverminental grants and contracts - - - Payments to supplies (15,705,145) (22,165,768) Payments to students (12,4,392,184) (115,925,369) Payments to students (12,4,392,184) (115,925,369) Payments to student loans (12,4,392,184) (115,925,369) Collections of student loans (12,4,392,184) (115,925,369) Sales and services of ducational activities 11,937,169 11,141,718 Sales and services of ducational activities (12,408,298 89,283,693) Cash flows from noncapital financing activities 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 344,766 341,221 Pederal loan program receipts 302,852 374,498 Pederal loan program receipts 2,235,657 1,581,659 Net cash provided by (used in) noncapital financing activities 2,235,657 1,581,659 Net cash provided by (used in noncapital financing activities 2,235,657 1,581,659 Net cash provided by (used in noncapital financing activities 11,943,284 91,201,721 Cash flows from capital and related financing activities 11,943,284 91,201,721 <td>State grants and contracts</td> <td></td> <td>9,665,155</td> <td>9,891,915</td>	State grants and contracts		9,665,155	9,891,915
Payments to suppliers (15, 705, 145) (22, 165, 768) Payments to students (12, 432, 134) (115, 925, 569) Payments to students 408, 267 358, 142 Collections of student loans 408, 267 358, 143 Sales and services of auxiliary enterprises 11, 937, 169 11, 14, 178 Sales and services of auxiliary enterprises 1, 480, 566 31, 184, 195 Other receipts (payments) 1, 480, 566 31, 84, 195 Net cash provided by (used in) operating activities (102, 808, 298 89, 283, 693 Gifts and grants received for other than capital purposes 354, 766 341, 221 Federal loan program receipts 352, 766 341, 221 Federal loan program receipts 9, 208, 298 99, 283, 693 Other roncapital financing activities 2, 2667 1, 581, 659 Net cash provided by (used in) noncapital financing activities 9, 238, 266 1, 581, 659 Net cash provided by (used in) noncapital financing activities 9, 238, 266 1, 584, 653 Proceeds from sale of capital advent enters 9, 238, 266 1, 584, 653 Transforts to servo wgant 68, 211, 045 (12, 478, 233)	Local grants and contracts		-	-
Payments to smiployees(124,392,184)(115,925,56)Payments to students(18,225,65)(14,353,015)Collections of student loans408,267358,142Sales and services of auxiliary enterprises11,937,16911,141,718Sales and services of ducational activities1,480,5663,184,195Net cash provided by (used in) operating activities102,808,29889,283,693Grifs and grants received for other than capital purposes354,766341,221Pederal loan program disbursements(760,929)(379,750)Monies received on behalf of othersOther noncapital financing activities9,238,5671,581,659Net cash provided by (used in) noncapital financing activities9,238,5671,581,659Net cash provided by (used in) noncapital financing activities0,444,06412,388,236State appropriations37,024,00819,319,261-Cash flows from capital and related financing activitiesProceeds from sale of capital assetsCapital grants and grifsProceeds from sale of capital assetsNet cash provided by (used in) capital and related financing activitiesProceeds from sale of capital assetsInterest payments received on capital leasesProceeds from sales and maturities of i	Nongovernmental grants and contracts		-	-
Payments to students (18,225,56) (14,353,015) Collections of student loans 408,267 358,142 Sales and services of auxiliary enterprises 11,937,169 11,141,718 Sales and services of auxiliary enterprises 11,847,169 11,141,718 Sales and services of auxiliary enterprises 11,847,169 11,141,718 Sales and services of auxiliary enterprises 102,808,298 89,283,693 Cherr cecipits (payments) 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 354,766 341,221 Federal loan program receipts 302,582 374,898 Pederal loan program receipts 302,582 374,898 Pederal loan program receipts 2,028,567 1.581,659 Noties cabivased on behalf of others - - Other noncapital financing activities 9,238,567 1.581,659 Not cash provided by (used in) noncapital financing activities 9,238,567 1.581,659 Not cash provided by (used in) noncapital financing activities - - Proceeds from sale of capital assets - - - Capital grants and gifts - - - - Proceeds from sale of capital assets - - - Capital debt and	Payments to suppliers		(15,705,145)	(22,165,768)
Collections of student loans 408,267 538,142 Sales and services of auxiliary enterprises 11,937,169 11,141,718 Sales and services of educational activities 1.480,566 3.184,195 Other receips (payments) 1.480,566 3.184,195 Net cash provided by (used in) operating activities: 1.480,566 3.184,195 State appropriations 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 334,766 341,221 Federal loan program necipits 320,282 374,898 Federal loan program necipits 320,282 374,898 Proteived on behalf of others - - Monies received no capital financing activities 9,238,567 1,581,659 Net cash provided by (used in) noncapital financing activities: 91,201,721 Cash flows from capital and related financing activities: - - Proceeds from capital debt 50,444,064 12,388,236 State appropriations - - - Capital grants and grifs - - - Proceeds from sale of capital asets - - - Capital grants and grifs - - - Proceeds from sale of capital asets - - -			(124,392,184)	(115,925,369)
Sales and services of auxiliary enterprises 11,937,169 11,141,718 Sales and services of educational activities 1,440,056 1,84,193 Other receipts (payments) 1,440,056 3,184,193 Net cash provided by (used in) operating activities (80,244,933) (77,311,751) Cash flows from noncapital financing activities: 102,208,298 89,283,693 Gifts and grants received for other than capital purposes 354,766 341,221 Pederal loan program instrucements (760,929) (379,750) Monies disbursed on behalf of others - - Other noncapital financing activities 9,233,567 1581,659 Net cash provided by (used in) noncapital financing activities 9,233,567 1581,659 Net cash provided by (used in) noncapital financing activities 9,238,267 1581,659 Proceeds from capital and related financing activities - - - Proceeds from agent disburged on capital lassets - - - - Cash flows from capital debt (24,626,229) - - - - - - - - - - - - - -			(18,225,565)	(14,353,015)
Sales and services of educational activities - - Other receipts (payments) 1.480,566 3,184,195 Net cash provided by (used in) operating activities: - - State appropriations 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 354,766 341,221 Federal loan program receipts 302,582 374,898 Federal loan program disbursements (760,929) (379,750) Monies received on behalf of others - - Other noncapital financing activities: 9,238,567 1,581,659 Other noncapital and related financing activities: 9,238,567 1,581,659 Proceeds from capital and related financing activities: 111,943,284 91,201,721 Cash flows from capital and related financing activities: - - - Proceeds from sale of capital assets - - - - Cash flows from sale of capital assets - <t< td=""><td></td><td></td><td>408,267</td><td>358,142</td></t<>			408,267	358,142
Other receipts (payments) 1,480,566 3,184,195 Net cash provided by (used in) operating activities: (80,244,933) (77,311,751) Cash flows from noncapital financing activities: 102,808,298 89,283,093 Sitate appropriations 102,808,298 89,283,093 Gifts and grants received for other than capital purposes 302,582 374,898 Pederal loan program disbursements (766,929) (379,750) Monies disbursed on behalf of others - - Other noncapital financing activities: 9,238,567 1,581,659 Net cash provided by (used in) noncapital financing activities: 9,238,567 1,581,659 Proceeds from capital and related financing activities: 9,238,236 - Proceeds from sale or capital assets - - - Acquisition of capital assets - - - Proceeds from sale or capital debt and leases (14,447,653) (24,626,229) - Transfers to escrow agent - - - - Principal payments received on capital leases - - - - Interest payments received on capital leases - -	Sales and services of auxiliary enterprises		11,937,169	11,141,718
Net cash provided by (used in) operating activities: (80,244,933) (77,311,751) Cash flows from noncapital financing activities: 312,808,298 89,283,693 State appropriations 102,808,298 89,283,693 Gifts and grants received for other than capital purposes 334,766 314,231 Pederal loan program receipts 302,582 374,898 Pederal loan program disbursements (760,929) (379,750) Monies received on behalf of others - - Other noncapital financing activities 9,238,567 1,581,659 Net cash provided by (used in) noncapital financing activities 9,238,567 1,581,659 Proceeds from capital and related financing activities: 9,238,266 11,943,284 91,201,721 Cash flows from capital debt 50,444,064 12,388,236 12,388,236 State appropriations 37,024,608 19,319,361 - - Acquisition of capital assets - - - - - Transfers to secrow agent - - - - - - - - - - - - - - -	Sales and services of educational activities		-	-
Cash flows from noncapital financing activities: 102,808,298 89,283,693 State appropriations 354,766 341,221 Federal loan program received for other than capital purposes 354,766 341,221 Federal loan program received 002,802 374,488 Federal loan program received on behalf of others - - Monics disbursed on behalf of others - - Other noncapital financing activities 9,238,567 1,581,659 Net cash provided by (used in) noncapital financing activities: 91,238,567 1,581,659 Proceeds from capital debt 50,444,064 12,388,236 State appropriations 37,024,608 19,319,361 Cash flows from sale of capital assets - - Proceeds from sale of capital assets - - Transfers to escrow agent - - - Principal paid on capital debt and leases - - - Net cash provided by (used in) capital and related financing activities - - - Principal paid on capital debt and leases - - - - Interest paid on capital debt and leases - <td>Other receipts (payments)</td> <td></td> <td>1,480,566</td> <td>3,184,195</td>	Other receipts (payments)		1,480,566	3,184,195
State appropriations102.808.29889.283.693Gifts and grants received for other than capital purposes354,766341,221Federal loan program receipts302.582374,898Federal loan program disbursements(760,929)(379,750)Monies received on behalf of othersOther noncapital financing activities9,238,5671,581,659Net cash provided by (used in) noncapital financing activities9,238,5671,581,659Proceeds from capital and related financing activities:9,238,5671,288,236Proceeds from capital and related financing activities:Proceeds from sale of capital assetsProceeds from sale of capital assets(68,211,045)(24,626,229)Transfers to escrow agent(13,007,186)Principal payments received on capital leasesInterest paid on capital debt and leases(3,653,429)(4,456,048)Principal payments received on capital leasesInterest paid on capital advection capital and related financing activitiesProceeds from sales of investing activities:Principal payments received on capital leasesInterest paid on capital advection capital leasesInterest paid on capital debt and leasesNet cash provided by (used in) inpesting activities:Procee	Net cash provided by (used in) operating activities		(80,244,933)	(77,311,751)
State appropriations102.808.29889.283.693Gifts and grants received for other than capital purposes354,766341,221Federal loan program receipts302.582374,898Federal loan program disbursements(760,929)(379,750)Monies received on behalf of othersOther noncapital financing activities9,238,5671,581,659Net cash provided by (used in) noncapital financing activities9,238,5671,581,659Proceeds from capital and related financing activities:9,238,5671,288,236Proceeds from capital and related financing activities:Proceeds from sale of capital assetsProceeds from sale of capital assets(68,211,045)(24,626,229)Transfers to escrow agent(13,007,186)Principal payments received on capital leasesInterest paid on capital debt and leases(3,653,429)(4,456,048)Principal payments received on capital leasesInterest paid on capital advection capital and related financing activitiesProceeds from sales of investing activities:Principal payments received on capital leasesInterest paid on capital advection capital leasesInterest paid on capital debt and leasesNet cash provided by (used in) inpesting activities:Procee	Cash flows from noncanital financing activities.			
Gifts and grants received for other than capital purposes 354,766 341,221 Federal loan program receipts 302,582 374,898 Federal loan program disbusements (760,929) (379,750) Monies disbursed on behalf of others - - Monies disbursed on behalf of others - - Other noncapital financing activities 9,238,567 1,581,659 Net cash provided by (used in) noncapital financing activities 9,238,567 1,581,659 Cash flows from capital and related financing activities 9,238,567 1,581,659 Proceeds from capital det 50,444,064 12,388,236 State appropriations 37,024,608 19,319,361 Capital grants and gifts - - Proceeds from sale of capital assets - - Acquisition of capital assets (68,211,045) (2,462,622) Principal paid on capital debt and leases (14,447,653) (2,093,912) Interest paid on capital leases - - Interest paid on capital leases - - Proceeds from sales and maturities of investments 49,192,815 11,000,000 Purchases of investments (98,822,598) (19,000,000) Purchases of investments (45,707,933) (8,114,166) N			102 808 298	89 283 693
Federal loan program receipts302,582373,898Federal loan program disbursements(760,929)(379,750)Monies received on behalf of othersOther noncapital financing activities9,238,5671,581,659Net cash provided by (used in) noncapital financing activities9,238,5671,581,659Cash flows from capital debt50,444,06412,388,236State appropriations37,024,60819,319,361Capital grants and giftsProceeds from sale of capital assetsCapital grants and giftsProceeds from sale of capital assetsPrincipal paid on capital debt and leases(14,447,653)(2,093,912)Interest paid on capital debt and leasesInterest payments received on capital leaseInterest payments received on capital leaseInterest payments received on capital leaseInterest payments received on capital lease<				
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Acquisition of capital assets(68,211,045)(24,626,229)Transfers to escrow agent-(13,007,186)Principal paid on capital debt and leases(14,447,653)(2,093,912)Interest paid on capital debt and leases(3,653,429)(4,456,048)Principal payments received on capital leasesInterest payments received on capital leasesNet cash provided by (used in) capital and related financing activities1,156,545(12,475,778)Cash flows from investing activities:49,192,81511,000,000Proceeds from sales and maturities of investments49,192,81511,000,000Purchases of investments(45,707,933)(8,114,166)Net cash provided by (used in) investing activities(12,853,037)(6,699,974)Cash and cash equivalents at end of year\$1,917,10414,770,141Cash and cash equivalents at end of year:\$1,917,10414,770,141Cash and cash equivalents\$1,917,10414,770,141Restricted cash and cash equivalents\$1,917,10414,770,141Summary of cash and cash equivalents\$1,917,10414,770,141Restricted cash and cash equivalents\$1,917,10414,770,141Restricted cash and cash equivalents\$1,917,10414,770,141Restricted cash and cash equivalentsCash and cash equivalents\$1,917,104-Cash and cash equivalentsCash and cash equivalents- <t< td=""><td>Capital grants and gifts</td><td></td><td>-</td><td>-</td></t<>	Capital grants and gifts		-	-
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Interest payments received on capital leases - Net cash provided by (used in) capital and related financing activities 1,156,545 Cash flows from investing activities: 1,156,545 Proceeds from sales and maturities of investments 49,192,815 11,000,000 Purchases of investments (98,582,598) (19,000,000) Investment income received 3,681,850 (114,166) Net cash provided by (used in) investing activities (45,707,933) (8,114,166) Net increase (decrease) in cash and cash equivalents (12,853,037) (6,699,974) Cash and cash equivalents at beginning of year 14,770,141 21,470,115 Cash and cash equivalents at end of year: Summary of cash and cash equivalents at end of year: OK Cash and cash equivalents \$ 1,917,104 14,770,141 Restricted cash and cash equivalents \$ 1,917,104 14,770,141	Interest paid on capital debt and leases		(3,653,429)	(4,456,048)
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Proceeds from sales and maturities of investments49,192,81511,000,000Purchases of investments(98,582,598)(19,000,000)Investment income received3,681,850(114,166)Net cash provided by (used in) investing activities(45,707,933)(8,114,166)Net increase (decrease) in cash and cash equivalents(12,853,037)(6,699,974)Cash and cash equivalents at beginning of year14,770,14121,470,115Cash and cash equivalents at end of year\$ 1,917,10414,770,141OKSummary of cash and cash equivalents at end of year: Cash and cash equivalentsCash and cash equivalents\$ 1,917,104Restricted cash and cash equivalents\$ 1,917,104	Cash flows from investing activities:			
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Summary of cash and cash equivalents at end of year: Cash and cash equivalents \$ 1,917,104 Restricted cash and cash equivalents -	Cash and cash equivalents at end of year	\$		14,770,141
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		\$	1.917.104	
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REPORTING PACKAGE

California State University San Bernardino

Statement of Cash Flows

Years ended June 30, 2007 and 2006

	2007	2006
Reconciliation of net operating income (loss) to net cash provided by (used in) operating		
activities:		
Operating income (loss)	\$ (112,744,471)	(102,389,493)
Adjustments to reconcile net operating income (loss) to net cash provided by (used in)		
operating activities:		
Depreciation and amortization	16,509,687	16,121,711
Change in assets and liabilities:		
Accounts receivable, net	(1,680,639)	1,244,029
Student loans receivable, net	42,750	358,141
Pledges receivable, net	-	-
Prepaid expenses and other assets	(58,879)	3,078,998
Accounts payable	17,528,042	3,527,438
Accrued salaries and benefits	320,590	736,753
Accrued compensated absences	464,012	558,075
Deferred revenue	(520,608)	506,507
Self-insurance claims liability	(221,000)	(1,141,000)
Depository accounts	-	-
Other liabilities	115,583	87,090
Net cash provided by (used in) operating activities	\$ (80,244,933)	(77,311,751)
	ОК	
Supplemental schedule of noncash transactions:	-	
Contributed capital/donated assets	\$ -	-
Acquisition of capital asset through capital lease	5,227,000	7,964,076
Acquisition of capital asset through long-term debt obligation (other than capital lease)		-
Construction work in progress acquired from the Office of the Chancellor	46,792	-
Capital asset transferred from the Office of the Chancellor	-	5,064
Accrued capital asset costs (purchased but unpaid at year-end)	-	(654,294)
Gifts in-kind	-	-
Operating expenses paid through long-term debt obligation	-	-
Prepaid expenses paid through long-term debt obligation	-	-
Amortization of bond premium / (discount)	95,984	-
Amortization of loss on refunding(s)	29,459	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-