

REPORTING PACKAGE
California State University San Bernardino
Statement of Net Position
June 30, 2014

Assets	University	Discretely presented component units		Total
		GASB Auxiliary Organizations	FASB Auxiliary Organizations	
Current assets:				
Cash and cash equivalents	\$ 16,733	256,329	6,323,768	6,596,830
Short-term investments	86,865,270	3,066,509	9,956,009	99,887,788
Accounts receivable, net	2,779,489	82,385	2,395,711	5,257,585
Leases receivable, current portion	-	-	-	-
Notes receivable, current portion	-	-	-	-
Pledges receivable, net	-	-	440,365	440,365
Prepaid expenses and other assets	1,002,622	-	149,242	1,151,864
Total current assets	90,664,114	3,405,223	19,265,095	113,334,432
Noncurrent assets:				
Restricted cash and cash equivalents	-	-	130,483	130,483
Accounts receivable, net	707,938	-	-	707,938
Leases receivable, net of current portion	-	-	-	-
Notes receivable, net of current portion	-	-	-	-
Student loans receivable, net	1,042,375	-	-	1,042,375
Pledges receivable, net	-	-	541,649	541,649
Endowment investments	-	-	24,457,753	24,457,753
Other long-term investments	234,809	-	5,429,943	5,664,752
Capital assets, net	320,607,099	247,166	6,225,655	327,079,920
Other assets	54,473	-	91,068	145,541
Total noncurrent assets	322,646,694	247,166	36,876,551	359,770,411
Total assets	413,310,808	3,652,389	56,141,646	473,104,843
Deferred outflows of resources:				
Unamortized loss on refunding(s)	1,762,720	-	-	1,762,720
Total deferred outflows of resources	1,762,720	-	-	1,762,720
Liabilities				
Current liabilities:				
Accounts payable	3,021,042	174,866	1,397,396	4,593,304
Accrued salaries and benefits payable	9,848,756	36,128	500,746	10,385,630
Accrued compensated absences - current portion	5,083,612	-	129,519	5,213,131
Unearned revenue	6,051,922	-	-	6,051,922
Capitalized lease obligations - current portion	-	-	-	-
Long-term debt obligations - current portion	3,944,050	-	-	3,944,050
Claims liability for losses and LAE - current portion	-	-	-	-
Depository accounts - current portion	-	-	-	-
Other liabilities	2,501,978	-	1,452,721	3,954,699
Total current liabilities	30,451,360	210,994	3,480,382	34,142,736
Noncurrent liabilities:				
Accrued compensated absences, net of current portion	3,182,319	86,789	118,626	3,387,734
Unearned revenue	-	-	71,129	71,129
Grants refundable	1,437,112	-	-	1,437,112
Capitalized lease obligations, net of current portion	-	-	-	-
Long-term debt obligations, net of current portion	107,959,026	-	-	107,959,026
Claims liability for losses and LAE, net of current portion	-	-	-	-
Depository accounts	218,460	-	-	218,460
Other postemployment benefits obligation	3,450,004	163,728	5,009,383	8,623,115
Other liabilities	-	-	1,927,200	1,927,200
Total noncurrent liabilities	116,246,921	250,517	7,126,338	123,623,776
Total liabilities	146,698,281	461,511	10,606,720	157,766,512
Deferred inflows of resources:				
Deferred inflows from SCAs, grants, and others	-	-	-	-
Total deferred inflows of resources	-	-	-	-
Net position:				
Net investment in capital assets	211,504,932	247,166	6,225,655	217,977,753
Restricted for:				
Nonexpendable - endowments	-	-	18,645,965	18,645,965
Expendable:				
Scholarships and fellowships	428,363	-	5,551,160	5,979,523
Research	-	-	-	-
Loans	565,212	-	-	565,212
Capital projects	277,183	-	-	277,183
Debt service	-	-	-	-
Other	-	-	12,216,865	12,216,865
Unrestricted	55,599,557	2,943,712	2,895,281	61,438,550
Total net position	\$ 268,375,247	3,190,878	45,534,926	317,101,051
	BALANCE	BALANCE	BALANCE	BALANCE

REPORTING PACKAGE
California State University San Bernardino
Statement of Revenues, Expenses, and Changes in Net Position
June 30, 2014

	Discretely presented component units			Eliminations	Total
	University	GASB Auxiliary Organizations	FASB Auxiliary Organizations		
Revenues:					
Operating revenues:					
Student tuition and fees, gross	\$ 136,361,544	-	1,618,789	-	137,980,333
Scholarship allowances (enter as negative)	(68,122,980)	-	-	-	(68,122,980)
Student tuition and fees (net of scholarship allowances of \$ 68122980)	68,238,564	-	1,618,789	-	69,857,353
Grants and contracts, noncapital:					
Federal	-	-	13,914,300	-	13,914,300
State	-	-	8,078,958	-	8,078,958
Local	-	-	-	-	-
Nongovernmental	-	-	414,323	-	414,323
Sales and services of educational activities	171,067	-	-	-	171,067
Sales and services of auxiliary enterprises, gross	14,710,372	4,348,259	203,395	-	19,262,026
Scholarship allowances - aux ent (enter as negative)	(4,689,292)	-	-	-	(4,689,292)
Sales and services of auxiliary enterprises (net of scholarship allowances of \$ 4689292)	10,021,080	4,348,259	203,395	-	14,572,734
Other operating revenues	7,003,150	-	2,165,717	-	9,168,867
Total operating revenues	85,433,861	4,348,259	26,395,482	-	116,177,602
Expenses:					
Operating expenses:					
Instruction	85,054,075	-	1,209,773	-	86,263,848
Research	347,871	-	8,631,911	-	8,979,782
Public service	1,086,781	-	5,994,260	-	7,081,041
Academic support	21,183,805	-	449,986	-	21,633,791
Student services	23,701,744	2,254,053	7,685,894	(567,262)	33,074,429
Institutional support	29,854,820	-	2,925,209	-	32,780,029
Operation and maintenance of plant	19,979,457	-	-	-	19,979,457
Student grants and scholarships	40,057,897	-	1,680,456	567,262	42,305,615
Auxiliary enterprise expenses	9,026,183	2,240,491	269,533	-	11,536,207
Depreciation and amortization	18,337,258	79,222	452,361	-	18,868,841
Total operating expenses	248,629,891	4,573,766	29,299,383	-	282,503,040
Operating income (loss)	(163,196,030)	(225,507)	(2,903,901)	-	(166,325,438)
Nonoperating revenues (expenses):					
State appropriations, noncapital	81,530,428	-	-	-	81,530,428
Federal financial aid grants, noncapital	47,401,860	-	-	-	47,401,860
State financial aid grants, noncapital	27,057,631	-	-	-	27,057,631
Local financial aid grants, noncapital	-	-	-	-	-
Nongovernmental and other financial aid grants, noncapital	42,536	-	-	-	42,536
Other federal nonoperating grants, noncapital	85,405	-	-	-	85,405
Gifts, noncapital	8,212	-	3,316,527	-	3,324,739
Investment income (loss), net	682,916	-	-	-	682,916
Endowment income (loss), net	-	-	3,525,916	-	3,525,916
Interest expense	(4,787,704)	-	-	-	(4,787,704)
Other nonoperating revenues (expenses)	2,722,525	16,534	2,862,395	-	5,601,454
Net nonoperating revenues (expenses)	154,743,809	16,534	9,704,838	-	164,465,181
Income (loss) before other additions	(8,452,221)	(208,973)	6,800,937	-	(1,860,257)
State appropriations, capital	-	-	-	-	-
Grants and gifts, capital	171,045	-	-	-	171,045
Additions (reductions) to permanent endowments	-	-	694,236	-	694,236
Increase (decrease) in net position	(8,281,176)	(208,973)	7,495,173	-	(994,976)
Net to Zero					
Net position:					
Net position at beginning of year, as previously reported	276,656,423	3,399,851	38,039,753	-	318,096,027
Restatements	-	-	-	-	-
Net position at beginning of year, as restated	276,656,423	3,399,851	38,039,753	-	318,096,027
Net position at end of year	\$ 268,375,247	3,190,878	45,534,926	-	317,101,051
	Agree with SNP	Agree with SNP	Agree with SNP	Net to Zero	Agree with SNP

REPORTING PACKAGE
California State University San Bernardino
Statement of Cash Flows
Years ended June 30, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Tuition and fees	\$ 68,587,966	84,516,320
Federal grants and contracts	-	-
State grants and contracts	-	-
Local grants and contracts	-	-
Nongovernmental grants and contracts	-	-
Payments to suppliers	(33,566,634)	(33,729,286)
Payments to employees	(153,996,670)	(147,206,192)
Payments to students	(40,379,255)	(56,172,041)
Collections of student loans	-	-
Sales and services of educational activities	171,067	344,241
Sales and services of auxiliary enterprises	9,926,082	14,986,540
Other receipts (payments)	7,465,685	6,612,204
Net cash provided by (used in) operating activities	(141,791,759)	(130,648,214)
Cash flows from noncapital financing activities:		
State appropriations	81,530,428	72,303,182
Federal financial aid grants	47,547,580	44,646,049
State financial aid grants	26,682,483	22,653,843
Local financial aid grants	-	-
Nongovernmental and other financial aid grants	42,536	-
Other federal nonoperating grants	85,405	87,545
Gifts and grants received for other than capital purposes	8,212	81,860
Federal loan program receipts	215,361	150,488
Federal loan program disbursements	(283,813)	(154,307)
Monies received on behalf of others	48,781	-
Monies disbursed on behalf of others	-	-
Other noncapital financing activities	2,647,671	2,045,867
Net cash provided by (used in) noncapital financing activities	158,524,644	141,814,527
Cash flows from capital and related financing activities:		
Proceeds from capital debt	23,848,359	6,745,765
State appropriations	1,252,131	2,916,188
Capital grants and gifts	-	86,389
Proceeds from sale of capital assets	-	-
Acquisition of capital assets	(5,222,172)	(4,145,887)
Issuance of notes receivable (CO use only)	-	-
Transfers to escrow agent	(23,414,695)	(6,709,020)
Principal paid on capital debt and leases	(3,891,688)	(7,851,026)
Interest paid on capital debt and leases	(5,027,255)	(4,938,560)
Principal payments received on capital leases	-	-
Interest payments received on capital leases	-	-
Principal payments received on notes receivable	-	-
Interest payments received on notes receivable	-	-
Net cash provided by (used in) capital and related financing activities	(12,455,320)	(13,896,151)
Cash flows from investing activities:		
Proceeds from sales and maturities of investments	343,666,650	300,229,524
Purchases of investments	(348,522,883)	(298,248,844)
Investment income received	578,492	748,558
Net cash provided by (used in) investing activities	(4,277,741)	2,729,238
Net increase (decrease) in cash and cash equivalents	(176)	(600)
Cash and cash equivalents at beginning of year	16,909	17,509
Cash and cash equivalents at end of year	\$ 16,733	16,909
	Agree with FN 3	
Summary of cash and cash equivalents at end of year:		
Cash and cash equivalents	\$ 16,733	

REPORTING PACKAGE
California State University San Bernardino
Statement of Cash Flows
Years ended June 30, 2014 and 2013

	2014	2013
Restricted cash and cash equivalents	-	
Total cash and cash equivalents at end of year	\$ 16,733	
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:		
Operating income (loss)	\$ (163,196,030)	(147,526,465)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation and amortization	18,337,258	18,656,348
Change in assets and liabilities:		
Accounts receivable, net	(92,038)	51,824
Student loans receivable, net	-	-
Pledges receivable, net	-	-
Prepaid expenses and other assets	285,519	(28,752)
Accounts payable	846,954	(523,247)
Accrued salaries and benefits	393,892	284,341
Accrued compensated absences	466,513	(1,129,606)
Unearned revenue	810,389	(741,386)
Depository accounts	-	-
Other postemployment benefits obligation	676,802	644,405
Other liabilities	(321,018)	(335,676)
Net cash provided by (used in) operating activities	\$ (141,791,759)	(130,648,214)
	Agree with above	
Supplemental schedule of noncash transactions:		
Contributed capital/donated assets	\$ -	2,013,500
Acquisition of capital asset through capital lease	-	-
Acquisition of capital asset through long-term debt obligation (other than capital lease)	1,140,095	-
Construction work in progress acquired from the Office of the Chancellor	-	-
Capital asset transferred from the Office of the Chancellor	-	-
Change in accrued capital asset costs (purchased but unpaid at year-end)	(61,587)	(104,602)
Gifts in-kind	171,045	-
Operating expenses paid through long-term debt obligation	-	-
Prepaid expenses paid through long-term debt obligation	-	-
Amortization of bond premium / (discount)	487,658	(383,773)
Revenue recognition of deferred inflows from SCAs, grants, and others	-	-
Capital assets paid by the Office of the Chancellor	128,068	85,910
Amortization of loss on refundings	128,510	(446,331)
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-
	-	-