

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: General Fund - 0001

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	1,178,324.00	0.00	1,178,324.00	0.00	0.00	0.00	1,178,324.00
Tangible-Art/Historical treasures (non-deprec)	0444	120,000.00	0.00	120,000.00	0.00	0.00	0.00	120,000.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>1,298,324.00</u>	<u>0.00</u>	<u>1,298,324.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,298,324.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	111,610.79	0.00	111,610.79	0.00	0.00	0.00	111,610.79
Tangible-Improvements other than buildings	0449	133,178.44	0.00	133,178.44	0.00	0.00	0.00	133,178.44
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	12,909,837.91	(29,470.00)	12,880,367.91	0.00	0.00	0.00	12,880,367.91
Tangible-Equipment	0450	8,361,259.39	0.00	8,361,259.39	0.00	(296,103.76)	0.00	8,065,155.63
Intangible-Computer software	0481	9,814,979.11	0.00	9,814,979.11	0.00	0.00	0.00	9,814,979.11
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>31,330,865.64</u>	<u>(29,470.00)</u>	<u>31,301,395.64</u>	<u>0.00</u>	<u>(296,103.76)</u>	<u>0.00</u>	<u>31,005,291.88</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: General Fund - 0001

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(50,179.84)	0.00	(50,179.84)	(4,647.75)	0.00	0.00	(54,827.59)
Tangible-Improvements other than buildings	0463	(129,962.46)	0.00	(129,962.46)	(3,215.98)	0.00	0.00	(133,178.44)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0459	(12,684,759.12)	29,470.00	(12,655,289.12)	(124,417.85)	0.00	0.00	(12,779,706.97)
Tangible-Equipment	0462	(8,210,432.05)	0.00	(8,210,432.05)	(79,376.73)	294,905.14	0.00	(7,994,903.64)
Intangible-Computer software	0491	(9,814,979.11)	0.00	(9,814,979.11)	0.00	0.00	0.00	(9,814,979.11)
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		(30,890,312.58)	29,470.00	(30,860,842.58)	(211,658.31)	294,905.14	0.00	(30,777,595.75)
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		61,430.95	0.00	61,430.95	(4,647.75)	0.00	0.00	56,783.20
Tangible-Improvements other than buildings		3,215.98	0.00	3,215.98	(3,215.98)	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)		225,078.79	0.00	225,078.79	(124,417.85)	0.00	0.00	100,660.94
Tangible-Equipment		150,827.34	0.00	150,827.34	(79,376.73)	(1,198.62)	0.00	70,251.99
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		440,553.06	0.00	440,553.06	(211,658.31)	(1,198.62)	0.00	227,696.13

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: General Fund - 0001

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	1,738,877.06	0.00	1,738,877.06	(211,658.31)	(1,198.62)	0.00	1,526,020.13

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State University Continuing Education Revenue Fund - 0573

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 1998 Higher Education Capital Outlay Bond Fund - 0574

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	20,440.70	0.00	20,440.70	0.00	(20,440.70)	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>20,440.70</u>	<u>0.00</u>	<u>20,440.70</u>	<u>0.00</u>	<u>(20,440.70)</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	24,031,577.45	0.00	24,031,577.45	0.00	0.00	0.00	24,031,577.45
Tangible-Improvements other than buildings	0449	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	54,858.38	0.00	54,858.38	0.00	0.00	0.00	54,858.38
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>24,086,435.83</u>	<u>0.00</u>	<u>24,086,435.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>24,086,435.83</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 1998 Higher Education Capital Outlay Bond Fund - 0574

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(5,973,572.74)	0.00	(5,973,572.74)	(801,052.58)	0.00	0.00	(6,774,625.32)
Tangible-Improvements other than buildings	0463	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(35,733.62)	0.00	(35,733.62)	(4,182.06)	0.00	0.00	(39,915.68)
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		(6,009,306.36)	0.00	(6,009,306.36)	(805,234.64)	0.00	0.00	(6,814,541.00)
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		18,058,004.71	0.00	18,058,004.71	(801,052.58)	0.00	0.00	17,256,952.13
Tangible-Improvements other than buildings		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		19,124.76	0.00	19,124.76	(4,182.06)	0.00	0.00	14,942.70
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		18,077,129.47	0.00	18,077,129.47	(805,234.64)	0.00	0.00	17,271,894.83

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Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 1998 Higher Education Capital Outlay Bond Fund - 0574

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	18,097,570.17	0.00	18,097,570.17	(805,234.64)	(20,440.70)	0.00	17,271,894.83

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
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- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State College Dorm Bldg Maint And Equip Res Fund - 0575

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0449	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	104,922.34	0.00	104,922.34	0.00	(5,747.39)	0.00	99,174.95
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>104,922.34</u>	<u>0.00</u>	<u>104,922.34</u>	<u>0.00</u>	<u>(5,747.39)</u>	<u>0.00</u>	<u>99,174.95</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State College Dorm Bldg Maint And Equip Res Fund - 0575

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0463	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(103,932.12)	0.00	(103,932.12)	(990.22)	5,747.39	0.00	(99,174.95)
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>(103,932.12)</u>	<u>0.00</u>	<u>(103,932.12)</u>	<u>(990.22)</u>	<u>5,747.39</u>	<u>0.00</u>	<u>(99,174.95)</u>
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		990.22	0.00	990.22	(990.22)	0.00	0.00	0.00
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>990.22</u>	<u>0.00</u>	<u>990.22</u>	<u>(990.22)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State College Dorm Bldg Maint And Equip Res Fund - 0575

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	990.22	0.00	990.22	(990.22)	0.00	0.00	0.00

(1) Rpt. 18 amount submitted as of previous year (6-30-2013)

(2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.

(3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).

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

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

(6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).

(8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.

(9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**

(10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State Univ Dorm Construction Fund (Dcf) - 0576

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	64,408,947.92	0.00	64,408,947.92	0.00	0.00	0.00	64,408,947.92
Tangible-Improvements other than buildings	0449	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	5,022,601.82	0.00	5,022,601.82	0.00	0.00	0.00	5,022,601.82
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	33,290.91	0.00	33,290.91	0.00	0.00	0.00	33,290.91
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>69,464,840.65</u>	<u>0.00</u>	<u>69,464,840.65</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>69,464,840.65</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State Univ Dorm Construction Fund (Dcf) - 0576

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(13,009,408.85)	0.00	(13,009,408.85)	(2,146,964.93)	0.00	0.00	(15,156,373.78)
Tangible-Improvements other than buildings	0463	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	(690,607.77)	0.00	(690,607.77)	(125,565.04)	0.00	0.00	(816,172.81)
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(24,081.91)	0.00	(24,081.91)	(3,329.08)	0.00	0.00	(27,410.99)
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		(13,724,098.53)	0.00	(13,724,098.53)	(2,275,859.05)	0.00	0.00	(15,999,957.58)
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		51,399,539.07	0.00	51,399,539.07	(2,146,964.93)	0.00	0.00	49,252,574.14
Tangible-Improvements other than buildings		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		4,331,994.05	0.00	4,331,994.05	(125,565.04)	0.00	0.00	4,206,429.01
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		9,209.00	0.00	9,209.00	(3,329.08)	0.00	0.00	5,879.92
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		55,740,742.12	0.00	55,740,742.12	(2,275,859.05)	0.00	0.00	53,464,883.07

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State Univ Dorm Construction Fund (Dcf) - 0576

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	55,740,742.12	0.00	55,740,742.12	(2,275,859.05)	0.00	0.00	53,464,883.07

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State University Dorm Revenue Fund (Drf) - 0580

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0449	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	73,218.75	0.00	73,218.75	0.00	0.00	0.00	73,218.75
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>73,218.75</u>	<u>0.00</u>	<u>73,218.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>73,218.75</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State University Dorm Revenue Fund (Drf) - 0580

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State University Parking Revenue Fund - 0583

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0449	717,198.83	0.00	717,198.83	0.00	0.00	0.00	717,198.83
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>717,198.83</u>	<u>0.00</u>	<u>717,198.83</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>717,198.83</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State University Parking Revenue Fund - 0583

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0463	(716,439.63)	0.00	(716,439.63)	(759.20)	0.00	0.00	(717,198.83)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>(716,439.63)</u>	<u>0.00</u>	<u>(716,439.63)</u>	<u>(759.20)</u>	<u>0.00</u>	<u>0.00</u>	<u>(717,198.83)</u>
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings		759.20	0.00	759.20	(759.20)	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>759.20</u>	<u>0.00</u>	<u>759.20</u>	<u>(759.20)</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: State University Parking Revenue Fund - 0583

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	759.20	0.00	759.20	(759.20)	0.00	0.00	0.00

(1) Rpt. 18 amount submitted as of previous year (6-30-2013)

(2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.

(3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).

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

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

(6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).

(8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.

(9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**

(10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 1996 Higher Education Capital Outlay Bond Fund - 0658

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Improvements other than buildings	0449	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	16,402.20	0.00	16,402.20	0.00	0.00	0.00	16,402.20
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>16,402.20</u>	<u>0.00</u>	<u>16,402.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,402.20</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 1996 Higher Education Capital Outlay Bond Fund - 0658

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	0.00	0.00	0.00	0.00	0.00	0.00	0.00

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State University Trust Fund - 0948

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	260,978.00	0.00	260,978.00	0.00	0.00	0.00	260,978.00
Tangible-Construction work in progress	0455	89,538.65	(37,763.24)	51,775.41	37,965.18	0.00	0.00	89,740.59
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>350,516.65</u>	<u>(37,763.24)</u>	<u>312,753.41</u>	<u>37,965.18</u>	<u>0.00</u>	<u>0.00</u>	<u>350,718.59</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	36,745,231.52	107,076.00	36,852,307.52	459,700.00	0.00	0.00	37,312,007.52
Tangible-Improvements other than buildings	0449	315,174.59	0.00	315,174.59	229,790.90	0.00	0.00	544,965.49
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	15,478,427.53	0.00	15,478,427.53	128,068.00	0.00	0.00	15,606,495.53
Tangible-Libraries & Coll. (deprec)	0445	1,857,758.41	300,037.63	2,157,796.04	0.00	0.00	0.00	2,157,796.04
Tangible-Equipment	0450	10,874,473.48	0.00	10,874,473.48	1,147,963.14	(279,660.88)	0.00	11,742,775.74
Intangible-Computer software	0481	11,721,605.71	0.00	11,721,605.71	133,830.00	0.00	0.00	11,855,435.71
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>76,992,671.24</u>	<u>407,113.63</u>	<u>77,399,784.87</u>	<u>2,099,352.04</u>	<u>(279,660.88)</u>	<u>0.00</u>	<u>79,219,476.03</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State University Trust Fund - 0948

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(3,896,826.65)	(1,784.60)	(3,898,611.25)	(1,241,214.33)	0.00	0.00	(5,139,825.58)
Tangible-Improvements other than buildings	0463	(146,093.80)	0.00	(146,093.80)	(39,392.85)	0.00	0.00	(185,486.65)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	(3,162,151.32)	0.00	(3,162,151.32)	(652,876.62)	0.00	0.00	(3,815,027.94)
Tangible-Libraries & Coll. (deprec)	0459	(804,121.61)	(15,001.88)	(819,123.49)	(215,779.61)	0.00	0.00	(1,034,903.10)
Tangible-Equipment	0462	(7,765,934.59)	0.00	(7,765,934.59)	(853,779.29)	171,489.97	0.00	(8,448,223.91)
Intangible-Computer software	0491	(11,538,000.58)	0.00	(11,538,000.58)	(125,913.01)	0.00	0.00	(11,663,913.59)
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>(27,313,128.55)</u>	<u>(16,786.48)</u>	<u>(27,329,915.03)</u>	<u>(3,128,955.71)</u>	<u>171,489.97</u>	<u>0.00</u>	<u>(30,287,380.77)</u>
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		32,848,404.87	105,291.40	32,953,696.27	(781,514.33)	0.00	0.00	32,172,181.94
Tangible-Improvements other than buildings		169,080.79	0.00	169,080.79	190,398.05	0.00	0.00	359,478.84
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		12,316,276.21	0.00	12,316,276.21	(524,808.62)	0.00	0.00	11,791,467.59
Tangible-Libraries & Coll. (deprec)		1,053,636.80	285,035.75	1,338,672.55	(215,779.61)	0.00	0.00	1,122,892.94
Tangible-Equipment		3,108,538.89	0.00	3,108,538.89	294,183.85	(108,170.91)	0.00	3,294,551.83
Intangible-Computer software		183,605.13	0.00	183,605.13	7,916.99	0.00	0.00	191,522.12
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>49,679,542.69</u>	<u>390,327.15</u>	<u>50,069,869.84</u>	<u>(1,029,603.67)</u>	<u>(108,170.91)</u>	<u>0.00</u>	<u>48,932,095.26</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: Calif State University Trust Fund - 0948

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	50,030,059.34	352,563.91	50,382,623.25	(991,638.49)	(108,170.91)	0.00	49,282,813.85

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2002 Higher Education Capital Outlay Bond Fund - 6028

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	8,390,673.44	0.00	8,390,673.44	0.00	0.00	0.00	8,390,673.44
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	(0.03)	0.00	(0.03)	0.00	0.00	0.00	(0.03)
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		8,390,673.41	0.00	8,390,673.41	0.00	0.00	0.00	8,390,673.41
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	291,355,204.30	0.00	291,355,204.30	0.00	0.00	0.00	291,355,204.30
Tangible-Improvements other than buildings	0449	24,467,044.07	0.00	24,467,044.07	0.00	0.00	0.00	24,467,044.07
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	22,860,381.30	0.00	22,860,381.30	0.00	0.00	0.00	22,860,381.30
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	88,218.73	0.00	88,218.73	0.00	0.00	0.00	88,218.73
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		338,770,848.40	0.00	338,770,848.40	0.00	0.00	0.00	338,770,848.40

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2002 Higher Education Capital Outlay Bond Fund - 6028

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(154,704,491.68)	0.00	(154,704,491.68)	(9,091,212.24)	0.00	0.00	(163,795,703.92)
Tangible-Improvements other than buildings	0463	(24,394,801.42)	0.00	(24,394,801.42)	(53,093.20)	0.00	0.00	(24,447,894.62)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	(15,720,750.49)	0.00	(15,720,750.49)	(687,888.15)	0.00	0.00	(16,408,638.64)
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(88,218.73)	0.00	(88,218.73)	0.00	0.00	0.00	(88,218.73)
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>(194,908,262.32)</u>	<u>0.00</u>	<u>(194,908,262.32)</u>	<u>(9,832,193.59)</u>	<u>0.00</u>	<u>0.00</u>	<u>(204,740,455.91)</u>
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		136,650,712.62	0.00	136,650,712.62	(9,091,212.24)	0.00	0.00	127,559,500.38
Tangible-Improvements other than buildings		72,242.65	0.00	72,242.65	(53,093.20)	0.00	0.00	19,149.45
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		7,139,630.81	0.00	7,139,630.81	(687,888.15)	0.00	0.00	6,451,742.66
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>143,862,586.08</u>	<u>0.00</u>	<u>143,862,586.08</u>	<u>(9,832,193.59)</u>	<u>0.00</u>	<u>0.00</u>	<u>134,030,392.49</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2002 Higher Education Capital Outlay Bond Fund - 6028

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	152,253,259.49	0.00	152,253,259.49	(9,832,193.59)	0.00	0.00	142,421,065.90

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2004 Higher Education Capital Outlay Bond Fund - 6041

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	4,980,103.54	(4,328,742.20)	651,361.34	1,010,000.14	0.00	0.00	1,661,361.48
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>4,980,103.54</u>	<u>(4,328,742.20)</u>	<u>651,361.34</u>	<u>1,010,000.14</u>	<u>0.00</u>	<u>0.00</u>	<u>1,661,361.48</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	50,313,501.23	1,742,194.02	52,055,695.25	160,929.70	0.00	0.00	52,216,624.95
Tangible-Improvements other than buildings	0449	776,089.22	417,747.92	1,193,837.14	0.00	0.00	0.00	1,193,837.14
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	1,275,843.96	2,142,869.04	3,418,713.00	0.00	0.00	0.00	3,418,713.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	41,607.31	0.00	41,607.31	0.00	0.00	0.00	41,607.31
Intangible-Computer software	0481	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>52,407,041.72</u>	<u>4,302,810.98</u>	<u>56,709,852.70</u>	<u>160,929.70</u>	<u>0.00</u>	<u>0.00</u>	<u>56,870,782.40</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2004 Higher Education Capital Outlay Bond Fund - 6041

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(5,852,270.02)	(29,036.56)	(5,881,306.58)	(1,739,090.60)	0.00	0.00	(7,620,397.18)
Tangible-Improvements other than buildings	0463	(194,022.30)	(20,887.40)	(214,909.70)	(77,608.92)	0.00	0.00	(292,518.62)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	(62,323.07)	(26,785.87)	(89,108.94)	(85,467.83)	0.00	0.00	(174,576.77)
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(41,607.31)	0.00	(41,607.31)	0.00	0.00	0.00	(41,607.31)
Intangible-Computer software	0491	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>(6,150,222.70)</u>	<u>(76,709.83)</u>	<u>(6,226,932.53)</u>	<u>(1,902,167.35)</u>	<u>0.00</u>	<u>0.00</u>	<u>(8,129,099.88)</u>
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		44,461,231.21	1,713,157.46	46,174,388.67	(1,578,160.90)	0.00	0.00	44,596,227.77
Tangible-Improvements other than buildings		582,066.92	396,860.52	978,927.44	(77,608.92)	0.00	0.00	901,318.52
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		1,213,520.89	2,116,083.17	3,329,604.06	(85,467.83)	0.00	0.00	3,244,136.23
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>46,256,819.02</u>	<u>4,226,101.15</u>	<u>50,482,920.17</u>	<u>(1,741,237.65)</u>	<u>0.00</u>	<u>0.00</u>	<u>48,741,682.52</u>

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2004 Higher Education Capital Outlay Bond Fund - 6041

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	51,236,922.56	(102,641.05)	51,134,281.51	(731,237.51)	0.00	0.00	50,403,044.00

(1) Rpt. 18 amount submitted as of previous year (6-30-2013)

(2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.

(3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).

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

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

(6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).

(8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.

(9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**

(10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2006 University Capital Outlay Bond Fund - 6048

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Non-depreciable/Non-amortizable Capital Assets:								
Tangible-Land & land improvements	0446	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Art/Historical treasures (non-deprec)	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Construction work in progress	0455	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (non-deprec) DO NOT USE	0444	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (non-amort)	0472	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (non-amort)	0473	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (non-amort)	0474	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Internally generated assets in progress	0471	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Depreciable/Amortizable Capital Assets:								
Tangible-Buildings & building improvements	0448	3,139,951.46	0.00	3,139,951.46	0.00	0.00	0.00	3,139,951.46
Tangible-Improvements other than buildings	0449	106,103.56	0.00	106,103.56	0.00	0.00	0.00	106,103.56
Tangible-Art/Historical treasures DO NOT USE	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0451	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0445	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0450	461,695.16	0.00	461,695.16	0.00	(9,534.93)	0.00	452,160.23
Intangible-Computer software	0481	20,056.41	0.00	20,056.41	0.00	0.00	0.00	20,056.41
Intangible-Land use rights (amort)	0482	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0483	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0484	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		<u>3,727,806.59</u>	<u>0.00</u>	<u>3,727,806.59</u>	<u>0.00</u>	<u>(9,534.93)</u>	<u>0.00</u>	<u>3,718,271.66</u>

SCO USE ONLY

Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2006 University Capital Outlay Bond Fund - 6048

Account Title	SCO Acct	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a) (Footnote) (Explanation)	Balance As Of 6/30/2014
Less accumulated Depreciation and Amortization for: Enter as (negative)								
Tangible-Buildings & building improvements	0458	(205,447.05)	0.00	(205,447.05)	(104,665.05)	0.00	0.00	(310,112.10)
Tangible-Improvements other than buildings	0463	(47,746.61)	0.00	(47,746.61)	(10,610.35)	0.00	0.00	(58,356.96)
Tangible-Art/Historical treasures DO NOT USE	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure	0457	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)	0459	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment	0462	(355,185.63)	0.00	(355,185.63)	(26,505.42)	3,813.98	0.00	(377,877.07)
Intangible-Computer software	0491	(20,056.41)	0.00	(20,056.41)	0.00	0.00	0.00	(20,056.41)
Intangible-Land use rights (amort)	0492	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)	0493	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)	0494	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		(628,435.70)	0.00	(628,435.70)	(141,780.82)	3,813.98	0.00	(766,402.54)
Depreciable Capital Assets, net of depreciation:								
Tangible-Buildings & building improvements		2,934,504.41	0.00	2,934,504.41	(104,665.05)	0.00	0.00	2,829,839.36
Tangible-Improvements other than buildings		58,356.95	0.00	58,356.95	(10,610.35)	0.00	0.00	47,746.60
Tangible-Art/Historical treasures DO NOT USE		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Infrastructure		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Libraries & Coll. (deprec)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Tangible-Equipment		106,509.53	0.00	106,509.53	(26,505.42)	(5,720.95)	0.00	74,283.16
Intangible-Computer software		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Land use rights (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Patents, cpyrghts & trdmrks (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Intangible-Other intangible assets (amort)		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		3,099,370.89	0.00	3,099,370.89	(141,780.82)	(5,720.95)	0.00	2,951,869.12

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Document No.	CCYYMMDD	Fund

Agency (name and number): California State University, San Bernardino - 6660

Fund name and number: 2006 University Capital Outlay Bond Fund - 6048

Account Title	(1) Report 18 Balance as of 07/01/2013	(2) Prior Period Adjustments	(3) Adjusted/Restated Balance As Of 07/01/2013	(4)(5) Additions	(6)(7) Deductions	Transfers (8) (Requires a (Footnote) (Explanation)	Balance As Of 6/30/2014
Total Net Capital Assets (10)	3,099,370.89	0.00	3,099,370.89	(141,780.82)	(5,720.95)	0.00	2,951,869.12

- (1) Rpt. 18 amount submitted as of previous year (6-30-2013)
- (2) Prior Period Adjustments represents changes to capital assets for prior year transactions, such as corrections and timing differences between previous year's Report 18 and the assets included in the final audit report etc. Include an explanation for the adjustment, including the reason for the adjustment. If the adjustment represents a building or improvement which is equal to or greater than \$1 million, then state the nature of the adjustment, the date the asset was acquired, and the acquisition cost.
- (3) Campus's financial statement balance sheet capital asset amount. (Note 5 of Reporting Package).
- (4) Additions represent current year purchases of capital assets, completed construction in progress (CWIP), and additions to CWIP.
- (5) Current period depreciation and amortization will be shown in the "Addition" column of the section labeled "Less Accum. Depreciation and Amortization for:"(CSU and Proprietary funds only).
- (6) Deductions represent current year sales of capital assets, 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 and obsolete capital assets will be shown in the "Deductions" column of the section labeled "Less Accum. Depreciation and Amortization for:" (CSU and Proprietary funds only).
- (8) Transfers represent transfers to/from other funds and other agencies. A footnote is required stating the fund to which the asset was transferred or from which it was received, and the agency name and number to which the asset was transferred or from which it was received.
- (9) Includes assets that do not fit the other asset descriptions, such as leasehold improvements. **Do not include intangible assets on this line.**
- (10) Total Net Capital Assets represents the total tangible assets, plus the total intangible assets, net of depreciation and amortization.

CSU REPORT 19, CAPITAL ASSETS

Statement of Changes in Capital Assets
As of June/30/2014
California State University, San Bernardino (6660)

Tangible Assets	Debit or Positive Balance	Enter as (negative) Accumulated Depreciation	Net Capital Assets
Land & land improvements	9,568,997.44	0.00	9,568,997.44
Buildings & building improvements	472,575,924.39	(198,851,865.47)	273,724,058.92
Art/Historical treasures (non-deprec)	380,978.00	0.00	380,978.00
Construction work in progress	1,751,102.04	0.00	1,751,102.04
Infrastructure	46,908,191.65	(21,214,416.16)	25,693,775.49
Libraries & Coll. (deprec)	15,038,163.95	(13,814,610.07)	1,223,553.88
Equipment	20,666,862.83	(17,206,953.23)	3,459,909.60
Improvements other than buildings	27,162,327.53	(25,834,634.12)	1,327,693.41
Total Tangible Assets	594,052,547.83	(276,922,479.05)	317,130,068.78
Intangible Assets			
Computer software	21,690,471.23	(21,498,949.11)	191,522.12
Land use rights (amort)	0.00	0.00	0.00
Land use rights (non-amort)	0.00	0.00	0.00
Patents, copyrights & trdmrks (amort)	0.00	0.00	0.00
Patents, copyrights & trdmrks (non-amort)	0.00	0.00	0.00
Other intangible assets (amort)	0.00	0.00	0.00
Other intangible assets (non-amort)	0.00	0.00	0.00
Internally generated assets in progress	0.00	0.00	0.00
Total Intangible Assets	21,690,471.23	(21,498,949.11)	191,522.12
 Total Capital Assets	 615,743,019.06	 (298,421,428.16)	 317,321,590.90

CSU REPORT 19, CAPITAL ASSETS

Statement of Changes in Capital Assets
 As of June/30/2014
 California State University, San Bernardino (6660)

Investment in Capital Assets		Credit or Negative	Enter as positive	Net
Fund	Description	Balance	Accumulated	Capital
			Depreciation	Assets
0001	General Fund	<u>(32,303,615.88)</u>	<u>30,777,595.75</u>	<u>(1,526,020.13)</u>
0574	1998 Higher Education Capital Outlay Bond Fund	<u>(24,086,435.83)</u>	<u>6,814,541.00</u>	<u>(17,271,894.83)</u>
0575	State College Dorm Bldg Maint And Equip Res Fund	<u>(99,174.95)</u>	<u>99,174.95</u>	<u>0.00</u>
0576	Calif State Univ Dorm Construction Fund (Dcf)	<u>(69,464,840.65)</u>	<u>15,999,957.58</u>	<u>(53,464,883.07)</u>
0580	Calif State University Dorm Revenue Fund (Drf)	<u>(73,218.75)</u>	<u>73,218.75</u>	<u>0.00</u>
0583	State University Parking Revenue Fund	<u>(717,198.83)</u>	<u>717,198.83</u>	<u>0.00</u>
0658	1996 Higher Education Capital Outlay Bond Fund	<u>(16,402.20)</u>	<u>16,402.20</u>	<u>0.00</u>
0948	Calif State University Trust Fund	<u>(79,570,194.62)</u>	<u>30,287,380.77</u>	<u>(49,282,813.85)</u>
6028	2002 Higher Education Capital Outlay Bond Fund	<u>(347,161,521.81)</u>	<u>204,740,455.91</u>	<u>(142,421,065.90)</u>
6041	2004 Higher Education Capital Outlay Bond Fund	<u>(58,532,143.88)</u>	<u>8,129,099.88</u>	<u>(50,403,044.00)</u>
6048	2006 University Capital Outlay Bond Fund	<u>(3,718,271.66)</u>	<u>766,402.54</u>	<u>(2,951,869.12)</u>
Total Investment in Capital Assets		<u>(615,743,019.06)</u>	<u>298,421,428.16</u>	<u>(317,321,590.90)</u>