

Chico State Enterprises

SINGLE AUDIT REPORT

Year Ended June 30, 2025



CHICO STATE ENTERPRISES

Single Audit Report

Year Ended June 30, 2025

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Chico State Enterprises

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Chico State Enterprises (CSE) (a nonprofit organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of CSE's major federal programs for the year ended June 30, 2025. CSE's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CSE complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CSE and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of CSE's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CSE's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CSE's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CSE's compliance with the requirements of each major federal program as a whole.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE, CONTINUED

Auditor's Responsibilities for the Audit of Compliance, continued

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding CSE's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CSE's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of CSE's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE,
CONTINUED**

Report on Schedule of Expenditures of Federal and State Awards Required by the Uniform Guidance

We have audited the financial statements of CSE as of and for the year ended June 30, 2025, and have issued our report thereon dated September 24 2025, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards is fairly stated in all material respects in relation to the financial statements as a whole.

Aldrich CPAs + Advisors LLP

Brea, California
February 19, 2026

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Agriculture						
Direct Awards - Research and Development Cluster						
10.310	SP6085801	Agr Waste Olive/Grape Pomace	200	2023-67021-39595	\$ 158,734.04	\$ 104,900.92
10.326	SP6087401	Economics of Food Safety	200	2023-70001-40994	65,281.16	15,454.93
10.902	SP6087701	Soil Correl'n Box Collection	200	NR233A750023C029	64,263.36	-
10.937	SP6088001	USDA/NRCS Food Hub	200	NR233A750004G110	404,009.55	-
Sub-Total Research and Development Cluster Direct Awards					692,288.11	120,355.85
Direct Awards						
10.223	SP6082601	Project DA-FAN HSI	100	2021-77040-34880	50,838.65	10,613.73
10.326	SP6087501	Capacity for NLGC	100	2023-7001-40989	176,096.41	53,561.25
10.351	SP6088501	RDBG Online Pivot	300	4-004-759063088	5,148.24	-
10.664	SP6085001	Joint Venture Agreement - USFS	300	22-JV-11261985-059	18,083.43	-
10.664	SP6085201	Challenge Cost Share Agreement	300	22-CS-11052009-053	240,647.43	-
10.699	SP6088401	GAOA Three Lakes	300	GAOA Three Lakes	74.50	-
10.699	SP6080401	CESU: NVUM	300	19-CS-11052009-032	10,812.24	-
10.699	SP6078401	Recreation Site Management	300	18-PA-11052009-068	376,599.07	-
10.931	SP6085402	RCPD TA-E	300	2338-A-0737	31,491.68	8,737.51
10.931	SP6085401	RCPD TA-I	300	2338-A-0737	120,735.90	117,815.49
Sub-Total Direct Awards					1,030,527.55	190,727.98
Pass Through Awards						
Vilmorin-Mikado USA						
10.170	SP6503601	Exploring Baby Leaf Germplasm	200	VMKCSUC2022	9,901.69	-
Sub-Total Research and Development Cluster, Pass Through Awards, Vilmorin-Mikado USA					9,901.69	-
The Regents of UC Davis						
10.170	SP6508801	Teaching Modules Veg Crops Ind	200	A24-0738-S002	21,869.30	-
Sub-Total Research and Development Cluster, Pass Through Awards, The Regents of UC Davis					21,869.30	-
UC Ag & Natural Resources						
10.186	SP6507101	UCANR Food Business Center	300	SA22-6310-02	143,882.84	-
Sub-Total Pass Through Awards, UC Ag & Natural Resources					143,882.84	-
The Regents of New Mexico SU						
10.223	SP6502101	Enhance Competitive Scholars	200	Q02397	53,304.31	-
Sub-Total Research and Development Cluster, Pass Through Awards, The Regents of New Mexico SU					53,304.31	-
Washington State University						
10.309	SP6502601	Plastic Mulch Mgt-Strawberry	200	136736 SPC004761	96,013.89	-
Sub-Total Research and Development Cluster, Pass Through Awards, Washington State University					96,013.89	-
University of Kentucky						
10.310	SP6514201	Non-GMO & Bioengineered Disclo	200	3200006564-25-068	7,898.45	-
Sub-Total Research and Development Cluster, Pass Through Awards, University of Kentucky					7,898.45	-
Cal Poly Corporation						
10.326	SP6506301	Improving Ed & Outreach-Bulls	200	2023-4-47316	67,576.13	-
Sub-Total Research and Development Cluster, Pass Through Awards, Cal Poly Corporation					67,576.13	-
Ecology Center (Berkeley)						
10.331	SP6502703	Ecology Center Market Match	300	SP-25-0144	71,596.42	-
10.331	SP6502702	Ecology Center Market Match	300	Undefined	82,733.37	-
Sub-Total Pass Through Awards, Ecology Center (Berkeley)					154,329.79	-
CSU Fresno Foundation						
10.443	SP6507301	Fresno Smart Farm University	300	SC341023-23-01	60,019.61	-
Sub-Total Pass Through Awards, CSU Fresno Foundation					60,019.61	-
Ca Dept of Public Health						
10.557	SP6503902	WIC WNA E-Learning Development	300	WIC WNA E-LEARNING	4,798.35	-
10.557	SP6503903	WIC WNA E-Learning Development	300	WIC WNA E-LEARNING	77,186.84	-
Sub-Total Pass Through Awards, Ca Dept of Public Health					81,985.19	-
Ca Dept Of Education						
10.559	SP6511201	CDE SUMMER FOODS 2024	500	CNIPS ID: 04074 - SFSP-04	14,672.55	-
10.559	SP6514501	CDE SUMMER FOODS 2025	500	SP-25-0322	25,567.15	-
Sub-Total Child Nutrition Cluster, Pass Through Awards, Ca Dept of Education					40,239.70	-

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Agriculture, continued						
Pass Through Awards, continued						
Ca Dept of Aging						
10.561	SP6501402	SNAP-Ed PSA3 23/24	300	CF-2223-03	170,517.57	-
10.561	SP6501302	SNAP-Ed PSA2 23/24	300	CF-2223-03	178,705.03	-
10.561	SP6501401	SNAP-Ed PSA3 22/23	300	CF-2223-03	(239.05)	-
10.561	SP6506902	CalFresh Exp Fed Funds 23/24	300	CF-2223-03	7,470.90	-
10.561	SP6501303	SNAP-Ed PSA2 24/25	300	CF-2223-03	420,538.59	-
10.561	SP6501403	SNAP-Ed PSA3 24/25	300	CF-2223-03	435,120.13	-
10.561	SP6512202	CalFresh Exp Fed Funds 24/25	300	CF-2223-03	17,040.00	-
Sub-Total SNAP Cluster, Pass Through Awards, Ca Dept of Aging					1,229,153.17	-
Ca Dept of Aging						
STATE	SP6506903	CalFresh Exp State Funds 23/24	300	CF-2223-03	5,897.05	-
STATE	SP6512203	CalFresh Exp State Funds 24/25	300	CF-2223-03	22,173.14	-
Sub-Total State \$ SNAP Cluster, Pass Through Awards, Ca Dept of Aging					28,070.19	-
Ca Dept of Public Health						
10.561	SP6506801	Colusa LHD Subvention Y1T1	300	23-10310	37,852.81	2,756.41
10.561	SP6506803	Yuba LHD Subvention Y1T3	300	23-10310	55,863.16	-
10.561	SP6506802	Glenn LHD Subvention Y1T2	300	23-10310	52,466.36	-
10.561	SP6485205	SNAP-ED on CSU Campuses Y5	300	19-10818	374,154.85	213,506.07
10.561	SP6511701	CFHL on Campus Y1	300	24-10142	1,312,031.17	353,277.89
10.561	SP6506806	Yuba LHD Subvention Y2T3	300	23-10310	114,972.98	-
10.561	SP6506804	Colusa LHD Subvention Y2T1	300	23-10310	125,506.39	10,458.55
10.561	SP6506805	Glenn LHD Subvention Y2T2	300	23-10310	131,791.26	-
Sub-Total SNAP Cluster, Pass Through Awards, Ca Dept of Public Health					2,204,638.98	579,998.92
Ca Dept of Social Services						
10.561	SP6495203	CalFresh Outreach 23-24	300	21-3058	2,046,576.19	1,187,992.58
10.561	SP6511801	CalFresh Outreach 24-25	300	24-3022	5,768,729.91	2,814,553.72
Sub-Total SNAP Cluster, Pass Through Awards, Ca Dept of Social Services					7,815,306.10	4,002,546.30
Tehama County						
10.561	SP6507001	Tehama LHD 23-24	300	2023-342	56,511.67	-
10.561	SP6507002	Tehama LHD 24-25	300	2023-342	107,126.71	-
Sub-Total SNAP Cluster, Pass Through Awards, Tehama County					163,638.38	-
The Regents of UC Davis						
10.561	SP6514401	UCCE CalFresh Healthy Living	300	A22-1456-S006	18,117.57	-
Sub-Total SNAP Cluster, Pass Through Awards, The Regents of UC Davis					18,117.57	-
UC Berkeley						
10.561	SP7336101	Meet ST & Tribal Climate Goals	300	UC Berkeley 00011492	27,799.71	-
Sub-Total SNAP Cluster, Pass Through Awards, UC Berkeley					27,799.71	-
Ca Dept of Food & Agriculture						
10.576	SP6514101	Market Cards T&TA 2025	300	22-1706-010-SF	12,636.56	-
Sub-Total Pass Through Awards, Ca Dept of Food & Agriculture					12,636.56	-
National Forest Foundation						
10.682	SP6513601	Nature and Forest Therapy NFF	300	AQ-507	2,530.45	-
Sub-Total Pass Through Awards, National Forest Foundation					2,530.45	-
Watershed Research & Training						
10.699	SP6513001	CAL TREX Support 24-25	300	WRTC2025-487-09	12,000.00	-
Sub-Total Pass Through Awards, Watershed Research & Training					12,000.00	-
Total Research and Development Cluster Direct Awards					692,288.11	120,355.85
Total Direct Awards					1,030,527.55	190,727.98
Total Research and Development Cluster Pass Through Awards					256,563.77	-
Total Pass Through Awards					467,384.44	-
Total Child Nutrition Cluster Pass Through Awards					40,239.70	-
Total SNAP Cluster Pass Through Awards					11,458,653.91	4,582,545.22
Total State \$ SNAP Cluster Pass Through Awards					28,070.19	-
Total Department of Agriculture					13,973,727.67	4,893,629.05

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Commerce						
Direct Awards						
11.303	SP6084601	EDA Univ Center 22/23 CP SLO	300	ED22SEA3030039	20,025.51	-
11.303	SP6084401	EDA University Center 22/23	300	ED22SEA3030039	204,716.08	-
Sub-Total Direct Awards					224,741.59	-
Pass Through Awards						
CSU Sacramento						
11.028	SP6512001	Digital Navigators-Sacramento	300	MY230804	17,500.00	-
Sub-Total Pass Through Awards, CSU Sacramento					17,500.00	-
Foundation for California Comm						
11.307	SP6502801	FCCC Good Jobs Challenge	300	6619	574,391.54	-
Sub-Total Economic Development Cluster, Pass Through Awards, Foundation for California Comm					574,391.54	-
California Trout						
11.463	SP6504102	CalTrout Fish Passage Ed	300	CML.B2.04	33,770.69	-
11.463	SP6504101	CalTrout Fish Passage Ed	300	CML.B2.04	102,343.85	-
Sub-Total Pass Through Awards, California Trout					136,114.54	-
California Manufacturing Techn						
11.611	SP6475601	CMTC MEP 18-19	300	70NANB16H208	(354.40)	-
Sub-Total Pass Through Awards, California Manufacturing Techn					(354.40)	-
Total Direct Awards					224,741.59	-
Total Economic Development Cluster Pass Through Awards					574,391.54	-
Total Pass Through Awards					153,260.14	-
Total Department of Commerce					952,393.27	-
Department of Defense						
Direct Awards - Research and Development Cluster						
12.300	SP6079401	High Speed Simulation & Design	200	N00014-19-1-2055	17,772.15	-
Sub-Total Research and Development Cluster Direct Awards					17,772.15	-
Pass Through Awards						
MSI STEM Research & Development Consortium / US Dept Of Energy						
12.630	SP6512501	Sanitized Embedded Controller	200	W911SR-24-F0070(OR0072)	67,498.82	-
Sub-Total Research and Development Cluster Pass Through Awards, MSI STEM Research & Development Consortium / US Dept of Energy					67,498.82	-
Total Research and Development Cluster Direct Awards					17,772.15	-
Total Research and Development Cluster Pass Through Awards					67,498.82	-
Total Department of Defense					85,270.97	-
Department of Housing and Urban Development						
Pass Through Awards						
Butte County						
14.218	SP6496501	CDBG Butte Nutrition 2021-2023	300	X24557	21,510.47	-
Sub-Total CDBG - Entitlement Grants Cluster, Pass Through Awards, Butte County					21,510.47	-
Total CDBG - Entitlement Grants Cluster, Pass Through Awards					21,510.47	-
Total Department of Housing and Urban Development					21,510.47	-
Department of Interior						
Direct Awards - Research and Development Cluster						
15.533	SP6086101	Wildfire Impacts on Reservoirs	200	R23AC00403-00	10,669.82	-
15.533	SP6089301	Modeling Wildfire Water Qualit	200	R24AC00709-00	22,914.27	-
15.808	SP6088701	Aftershock Forecast S Game2425	200	G24AC00091-00	63,680.20	-
Sub-Total Research and Development Cluster Direct Awards					97,264.29	-
Direct Awards						
15.512	SP6083702	Salmonid Habitat Restor (B13)	300	R21AC10420	48,228.67	41,025.45
15.512	SP6083701	Salmonid Habitat Restor (B1)	300	R21AC10420	620,939.06	96,731.03
15.631	SP6085601	USFWS Springs Restoration	300	SP 23-0283	42,588.53	-
15.945	SP6086701	Amache Archlgy assessment	300	P23AC01183-00	6,080.48	-
15.945	SP6089501	NPS MEDN Stream Condition	300	NPS P24AC02508-00	487.63	-
15.945	SP6080801	Stream Condition Monitoring-Me	300	P19AC01202	9,458.31	-
Sub-Total Direct Awards					727,782.68	137,756.48

See independent auditor's report and notes to schedule of expenditures of federal and state awards.

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Interior, continued						
Pass Through Awards						
Cal Poly Corporation						
15.560	SP6498401	Tech Assist-Water Dist 22-27	200	2022-17-48610	106,548.85	-
Sub-Total Research and Development Cluster, Pass Through Awards, Cal Poly Corporation					106,548.85	-
Ca Dept of Parks & Recreation						
15.904	SP6508901	SHPO FY 2023/2024	300	C08423009	1,000.00	-
Sub-Total Pass Through Awards, CA Dept of Parks & Recreation					1,000.00	-
Total Research and Development Cluster Direct Awards					97,264.29	-
Total Direct Awards					727,782.68	137,756.48
Total Research and Development Cluster Pass Through Awards					106,548.85	-
Total Pass Through Awards					1,000.00	-
Total Department of Interior					932,595.82	137,756.48
Department of Justice						
Pass Through Awards						
Butte County						
16.738	SP6508401	Butte Co. CAP Eval 23/26	300	X25399	29,830.03	-
Sub-Total Pass Through Awards, Butte County					29,830.03	-
Total Pass Through Awards					29,830.03	-
Total Department of Justice					29,830.03	-
Department of Labor						
Pass Through Awards						
No Cntrl Counties Consortium						
17.259	SP6513201	WIOA NCCC Summr Work Exp 24/25	300	24-23	6,317.92	-
Sub-Total WIOA Cluster, Pass Through Awards, No Cntrl Counties Consortium					6,317.92	-
Total WIOA Cluster Pass Through Awards					6,317.92	-
Total Department of Labor					6,317.92	-
Department of State Bureau of Educational and Cultural Affairs						
Pass Through Awards						
University of Montana						
19.009	SP6512101	YSEALI 24-26	100	PG25-65039-01	194,000.23	-
Sub-Total Pass Through Awards, University of Montana					194,000.23	-
World Learning, Inc.						
19.021	SP6494501	SSU IYLEP World Learning	300	SSU IYLEP World Learning	1,154.75	-
19.021	SP6511501	IYLEP - UG World Learning	300	CSUC-IYLEPUG24-SIZ10019GR0026	43,524.75	-
Sub-Total Pass Through Awards, World Learning, Inc.					44,679.50	-
University of Montana						
19.401	SP6507501	Univ of Montana SUSI 2023-24	100	PG24-6B021-01	34,537.25	-
19.401	SP6513701	Univ of Montana SUSI Y1 24-26	100	PG24-6B048-01	126,456.08	-
19.401	SP6512701	Costa Rica Workshop	300	SECAGD21CA3090a€M002	98,963.36	-
Sub-Total Pass Through Awards, University of Montana					259,956.69	-
Int'l Research & Exchanges Brd						
19.408	SP6512401	IRESX 2024-2025 Fulbright TEA	100	FY25-FTEA-CSU-01	244,107.49	-
Sub-Total Pass Through Awards, Int'l Research & Exchanges Brd					244,107.49	-
Total Pass Through Awards					742,743.91	-
Total Department of State Bureau of Educational and Cultural Affairs					742,743.91	-
Department of Transportation						
Pass Through Awards						
Kansas State University						
20.325	SP6488901	Rural Railroad Safety Center	200	A20-0537-S004	(0.02)	-
Sub-Total Research and Development Cluster, Pass Through Awards, Kansas State University					(0.02)	-
Total Research and Development Cluster Pass Through Awards					(0.02)	-
Total Department of Transportation					(0.02)	-

See independent auditor's report and notes to schedule of expenditures of federal and state awards.

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of the Treasury						
Pass Through Awards						
California Volunteers						
21.027	SP6498101	CA College Corp	500	CCSFRF003	3,430.69	-
21.027	SP6498103	CA College Corp-CFA Education	500	CCSFRF003	76,793.64	-
21.027	SP6498102	CA College Corp - Non-Dreamers	500	CCSFRF003	78,268.45	-
Sub-Total Pass Through Awards, California Volunteers					158,492.78	-
Total Pass Through Awards					158,492.78	-
Total Department of Treasury					158,492.78	-
National Aeronautics and Space Administration (NASA)						
Direct Awards - Research and Development Cluster						
43.001	SP6088901	Investigate solar magnetic reg	200	NASA 80NSSC24K0837	36,876.22	-
Sub-Total Research and Development Cluster Direct Awards					36,876.22	-
Pass Through Awards						
Texas A&M University						
43.001	SP6494001	Oxidizing Oases - South Africa	200	M2101725	17,465.59	-
Sub-Total Research and Development Cluster, Pass Through Awards, Texas A&M University					17,465.59	-
Total Research and Development Cluster Direct Awards					36,876.22	-
Total Research and Development Cluster Pass Through Awards					17,465.59	-
Total National Aeronautics and Space Administration (NASA)					54,341.81	-
National Science Foundation						
Direct Awards - Research and Development Cluster						
47.049	SP6086801	NSF REU/RET Resch Exp Math	200	2244020	120,993.88	-
47.049	SP6083301	LEAPS-MPS: Tunable Hybrid	200	2137915	17,420.44	-
47.050	SP6087301	NSF RUI Invest Light Creek	200	NSF RUI Invest Light Creek	90,880.10	-
47.050	SP6086001	NSF CollResearch Iron Oxi	200	2243578	77,557.48	-
47.050	SP6082801	Topography and Magma Propertie	200	2123216	9,874.53	-
47.050	SP6083001	Theoretical & Obs. Investigati	200	2054969	128,473.71	29,912.26
47.050	SP6087801	NSF Plan Attract Geosciences	200	NSF Plan Attract Geosciences	52,583.44	-
47.050	SP6089401	NSF Coll Res Park Fire	200	NSF 2503076	11,265.85	-
47.070	SP6087601	NSF BPC-DP Pers System Instr.	200	NSF BPC-DP Pers System Instr.	120,553.80	13,867.98
47.076	SP6086501	NSF Quantify Student Learning	200	NSF Quantify Student Learning	1,745.89	-
47.076	SP6081101	NSF: HSI IUSE	200	1953751	335,691.78	18,888.48
47.076	SP6081801	NSF: Engaged Student Learning	200	2021307	6,423.00	-
47.076	SP6089001	NSF Collab Research FRONTIERS	200	NSF 2337271 Coll Res FRONTIERS	84.90	-
47.076	SP6085701	NSF Investigate impact UDL Fac	200	NSF 2247901	42,557.13	-
47.076	SP6084301	NSF: ORE-CZ	200	2227975	50,046.91	-
47.076	SP6086601	NSF Coll Resrch Improve GETS	200	2315542	8,335.20	-
47.076	SP6080001	NSF HDR: STEM EVAL & RSRCH	200	1928596	109,535.81	103,985.12
47.076	SP6082701	Undergrad STEM Education	200	2110641	2,747.35	-
47.076	SP6080101	NSF: Geoscience Inquiry Labs	200	1933488	5,290.64	-
47.079	SP6086401	NSF Collaborative Res IRES T1	200	NSF Collaborative Research Rec	25,382.79	-
47.083	SP6084201	MRI: Acquisition Microscope	200	2216269	25,251.68	-
47.084	SP6089101	NSF 2433215 Coll Res EPIIC(C4)	200	NSF 2433215 Coll Res EPIIC(C4)	95,579.29	-
47.050	SP6087201	NSF Program Officer/IPA	300	EAR-2336378	251,922.09	-
Sub-Total Research and Development Cluster Direct Awards					1,590,197.69	166,653.84
Pass Through Awards						
University Of Nevada - Reno						
47.041	SP6482201	NSF: UNR NEWIR Manure 19/20 Y1	200	UNR-20-19	12,430.48	-
Sub-Total Research and Development Cluster, Pass Through Awards, University of Nevada - Reno					12,430.48	-
Sonoma State University						
47.076	SP6508101	SSU Engaging Autistic STEM UG	200	SSU Engaging Autistic STEM UG	5,428.73	-
Sub-Total Research and Development Cluster, Pass Through Awards, Sonoma State University					5,428.73	-
University Enterprises, Inc., CSU Sacramento						
47.076	SP6509001	CSU Sac IUSE:EHR: Proj ACE	200	CSU SAC 539641A	26,118.86	-
47.076	SP6512601	CSU Louis Stokes STEM Pathways	500	541781	10,880.07	-
47.076	SP6088601	NSF LSAMP 23/24	500	533056	4,660.98	-
Sub-Total Research and Development Cluster, Pass Through Awards, University Enterprises, Inc., CSU Sacramento					41,659.91	-

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ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
National Science Foundation, continued						
Pass Through Awards, continued						
UC Los Angeles						
47.084	SP6503101	NSF UCLA Increasing Food Benef	200	0300-G-LE698	30,577.62	-
Sub-Total Research and Development Cluster, Pass Through Awards, UC Los Angeles					30,577.62	-
Total Research and Development Cluster Direct Awards					1,590,197.69	166,653.84
Total Research and Development Cluster Pass Through Awards					90,096.74	-
Total National Science Foundation					1,680,294.43	166,653.84
Environmental Protection Agency Office of Research and Development						
Pass Through Awards						
W. Virginia Univ. Res. Corp						
66.510	SP6503503	WVURC Environmental & Economic	200	OSP 22-621-CSUC	37,266.39	-
66.510	SP6503502	WVURC Environmental & Economic	200	OSP 22-621-CSUC	62,847.98	-
Sub-Total Research and Development Cluster, Pass Through Awards, W. Virginia Univ. Res. Corp					100,114.37	-
Total Research and Development Cluster Pass Through Awards					100,114.37	-
Total Environmental Protection Agency Office of Research and Development					100,114.37	-
Department of Energy						
Direct Awards - Research and Development Cluster						
81.049	SP6088201	DOE Innovative Energy Storage	200	SC0024581	574,237.48	180,461.24
Sub-Total Research and Development Cluster Direct Awards					574,237.48	180,461.24
Pass Through Awards						
CSU San Marcos University Corp						
81.049	SP6504001	QIST in the CSU	100	85323-CSUC	122,824.48	-
Sub-Total Pass Through Awards, CSU San Marcos University Corp					122,824.48	-
Total Research and Development Cluster Direct Awards					574,237.48	180,461.24
Total Pass Through Awards					122,824.48	-
Total Department of Energy					697,061.96	180,461.24
Department of Education						
Direct Awards						
84.031	SP6085501	Great-Op Graduate Ed Access	500	P031M230064	785,819.55	-
84.031	SP6083504	Chico STEM Connection CSC2	500	P031C210097	1,038,492.30	-
84.031	SP6083503	Chico STEM Connection CSC2	500	P031C210097	217,010.47	-
84.325	SP6088101	ADAPTED Project 23/24	100	H325K230130	44,934.24	-
84.325	SP6088102	ADAPTED Project 24/25	100	H325K230130	125,869.72	-
84.325	SP6079101	Training Interdisc. Edu & Res	100	H325K180127-19	0.04	-
84.325	SP6079102	T.I.E.R. Y2 19/20	100	H325K180127-19	33.49	-
84.325	SP6079105	T.I.E.R. Y5 22/23	100	H325K180127 - 21	14,021.35	-
84.423	SP6085302	NorCal GREAT Teacher Pipeline	100	S423A220083	2,505,101.03	-
84.423	SP6085303	NorCal GREAT Teacher Pipeline	100	S423A220083	2,514,734.50	-
84.031S	SP6080605	Adelante: A Pipeline Program f	400	P031S190332	324,108.25	-
84.031S	SP6083803	Project Destino	400	P031S210231 - 23	159,812.64	-
84.031S	SP6083804	Project Destino	400	P031S210231 - 24	440,016.84	-
84.031S	SP6087901	B5 Bridge to the Baccalaureate	400	P031S230339	472,220.71	-
84.116N	SP6089601	BREAD Project 2025-2027	500	P116N240195	105,654.57	-
84.336S	SP6089201	BEST Teacher Residency	100	S336S240026	191,111.30	-
84.336S	SP6080705	The CLASS Project Y5	100	U336S190030	310,208.93	-
84.365Z	SP6083403	BRILLA	300	T365Z210195 - 23	63,544.84	-
84.365Z	SP6083404	BRILLA	300	T365Z210195 - 24	468,370.51	-
Sub-Total Direct Awards					9,781,065.28	-

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Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Education, continued						
Direct Awards - TRIO Cluster						
84.042A	SP6082103	TRIO Student Support 22/23	500	P042A200376 - 22	852.43	-
84.042A	SP6082104	TRIO Student Support 23/24	500	P042A200376	49,422.89	-
84.042A	SP6082105	TRIO Student Support 24/25	500	P042A200376	295,296.92	-
84.044A	SP6083203	ED TALENT SEARCH II Y3 23/24	300	P044A210590	50,512.46	-
84.044A	SP6083103	ETS I Y3 23/24	300	P044A210612	77,384.47	-
84.044A	SP6083204	ED TALENT SEARCH II Y4 24/25	300	P044A210590	256,221.73	-
84.044A	SP6083104	ETS I Y4 24/25	300	P044A210612	417,496.42	-
84.044A	SP6083202	ED TALENT SEARCH II Y2 22/23	500	P044A210590 - 22	681.95	-
84.044A	SP6083102	ETS I Y2 22/23	500	P044A210612 - 22	1,022.91	-
84.047A	SP6085901	UPWARD BOUND I Y1 23/24	300	P047A230364	(449.28)	-
84.047A	SP6087101	Upward Bound II Y1 23/24	300	P047A230369	114,821.13	-
84.047A	SP6085903	UPWARD BOUND I Y3 25/26	300	P047A230364	124,963.50	-
84.047A	SP6087102	Upward Bound II Y1 24/25	300	P047A230369	310,676.33	-
84.047A	SP6085902	UPWARD BOUND I Y2 24/25	300	P047A230364	508,017.21	-
84.047M	SP6084802	UB MATH/SCIENCE Y2 23/24	300	P047M220253	83,340.71	-
84.047M	SP6084902	UB STEM Y2 23/24	300	P047M220172	107,835.25	-
84.047M	SP6084903	UB STEM Y3 24/25	300	P047M220172	214,331.76	-
84.047M	SP6084803	UB MATH/SCIENCE Y3 24/25	300	P047M220253	217,229.93	-
84.217A	SP6086901	TRIO Post-baccalaureate Prgm	300	P217A230355	225,323.16	-
Sub-Total TRIO Cluster Direct Awards					3,054,981.88	-
Pass Through Awards						
Ca Dept of Education						
84.367	SP6506401	Nor-Cal ELC 23/24	100	22-15664-AA053-00	641,354.96	(554,095.94)
84.367	SP6512301	Nor-Cal ELC 24/25 Cohort 2	100	24-15664-AA053-00	1,267,086.90	122,936.55
Sub-Total Pass Through Awards, CA Dept of Education					1,908,441.86	(431,159.39)
UC Regents/Office of the Pres						
84.367A	SP6507701	ESSA N. Cal Writing Proj 23/24	300	ESSA23-CWP-CHICO	0.01	-
84.367A	SP6513501	ESSA N. Cal Writing Proj 24/25	300	ESSA24-CWP-CHICO	39,065.88	-
84.367A	SP6507801	CA Math Project ESSA 23/24	300	ESSA23-CMP-CHICO	0.01	-
84.367A	SP6513401	NCAP ESSA (TCAP) 24/25	300	ESSA24-TCAP-CHICO	19,637.11	-
84.367A	SP6513301	CA Math Project ESSA 24/25	300	ESSA24-CMP-CHICO	26,008.52	-
Sub-Total Pass Through Awards, UC Regents/Office of the Pres					84,711.53	-
Total Direct Awards					9,781,065.28	-
Total TRIO Cluster Direct Awards					3,054,981.88	-
Total Pass Through Awards					1,993,153.39	(431,159.39)
Total Department of Education					14,829,200.55	(431,159.39)
Department of Aging and Adult Services (DAAS)						
Pass Through Awards						
Ca Dept of Aging						
92.324	SP6513904	HICAP PROGRAM 25/26	300	AAA-2425-03 HICA	17,461.00	-
92.324	SP6509204	HICAP PROG FED 24/25	300	HI-2324-03	94,092.23	-
Sub-Total Pass Through Awards, CA Dept of Aging					111,553.23	-
Total Pass Through Awards					111,553.23	-
Total Department of Aging and Adult Services (DAAS)					111,553.23	-

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ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Health and Human Services						
Direct Awards						
93.732	SP6083604	BehavHlthWrkfrceEdu&Train Y4	400	5 M01HP41961	193,898.18	-
Sub-Total Direct Awards					193,898.18	-
Pass Through Awards						
Ca Dept of Aging						
93.042	SP6497601	ARP Direct Ombudsman-COVID	300	AP-2122-03	12,219.00	-
93.042	SP6510103	Ombudsman Fed 7A 24/25	300	AP-2425-03	36,738.54	-
Sub-Total Federal \$ Pass Through Awards, CA Dept of Aging					48,957.54	-
Ca Dept of Aging						
93.043	SP6505401	3D Disease Prevention 23/24	300	AP-2324-03	206.37	-
93.043	SP6510401	3D Disease Prevention 24/25	300	AP-2425-03	6,820.61	-
Sub-Total Federal \$ Pass Through Awards, CA Dept of Aging					7,026.98	-
Ca Dept of Aging						
93.044	SP6471702	AP Admin Fed 3B 18/19	300	AP-1819-03	(17.19)	-
93.044	SP6472201	3B & 7A Ombudsman 18/19	300	AP-1819-03	(11.35)	-
93.044	SP6473201	Exec Dir Distrib 18/19	300	AP-1819-03	237.75	-
93.044	SP6508502	PHWF Admin	300	PH-2223-03	6,252.47	-
93.044	SP6508501	PHWF Program	300	PH-2223-03	87,242.53	-
93.044	SP6504701	3B Public Info 23/24	300	AP-2324-03	191.14	-
93.044	SP6504601	3B Info & Assistance 23/24	300	AP-2324-03	594.35	-
93.044	SP6509501	3B Direct Transportation 24/25	300	AP-2425-03	687.50	-
93.044	SP6500101	3B Subcontracts 22/23	300	AP-2223-03	1,172.00	1,172.00
93.044	SP6497304	ARP 3B to 3C-COVID	300	AP-2122-03	1,265.20	-
93.044	SP6497302	ARP 3B Glenn Water Proj-COVID	300	AP-2122-03	11,242.84	-
93.044	SP6510001	3B Senior Companions 24/25	300	AP-2425-03	19,400.54	-
93.044	SP6510102	Ombudsman Fed 3B 24/25	300	AP-2425-03	28,451.89	-
93.044	SP6509701	3B Public Info 24/25	300	AP-2425-03	21,505.93	-
93.044	SP6497301	ARP Direct 3B-COVID	300	AP-2122-03	31,474.51	-
93.044	SP6509402	AP 3B Admin 24/25	300	AP-2425-03	36,264.84	-
93.044	SP6497303	ARP 3B Fall Prevention-COVID	300	AP-2122-03	55,607.84	-
93.044	SP6509801	3B Home Modification 24/25	300	AP-2425-03	103,554.62	-
93.044	SP6510801	3B Subcontracts 24/25	300	AP-2425-03	128,513.00	128,513.00
93.044	SP6509601	3B Info & Assistance 24/25	300	AP-2425-03	178,784.49	-
93.044	SP6504401	AP Administration 23/24	300	AP-2324-03	454.86	-
93.044	SP6506101	Passages Exec Director 23/24	300	AP-2324-03	(6,222.78)	-
93.044	SP6509401	AP Administration 24/25	300	AP-2425-03	20,342.87	-
93.044	SP6471801	3B Info and Assist 18/19	300	AP-1819-03	(33.28)	-
93.044	SP6511101	Passages Exec Director 24/25	300	AP-2425-03	4,013.90	-
Sub-Total Federal \$ Aging Cluster, Pass Through Awards, CA Dept of Aging					730,970.47	129,685.00
Ca Dept of Aging						
93.045	SP6505902	3C1 Feb Subk 23/24	300	AP-2324-03	(48,572.00)	(48,572.00)
93.045	SP6500302	3C2 SubK Fed 22/23	300	AP-2223-03	(6,879.82)	(6,332.32)
93.045	SP6497801	ARP SubK 3C1-COVID	300	AP-2122-03	3,832.91	3,832.91
93.045	SP6500202	3C1 Subk Fed 22/23	300	AP-2223-03	6,996.50	7,544.00
93.045	SP6492601	CAA SubK 3C2 21/22	300	AP-2122-03	20,389.00	-
93.045	SP6506002	3C2 Feb Subk 23/24	300	AP-2324-03	29,758.00	29,758.00
93.045	SP6509404	AP 3C2 Admin 24/25	300	AP-2425-03	38,472.25	-
93.045	SP6509403	AP 3C1 Admin 24/25	300	AP-2425-03	41,699.73	-
93.045	SP6510702	3C2 Fed Dir HD 24/25	300	AP-2425-03	62,837.22	-
93.045	SP6510602	3C1 Fed Dir Congregate 24/25	300	AP-2425-03	117,848.05	-
93.045	SP6497901	ARP SubK 3C2-COVID	300	AP-2122-03	152,563.66	152,563.66
93.045	SP6511002	3C2 Fed Subcontract 24/25	300	AP-2425-03	312,042.16	312,042.16
93.045	SP6510902	3C1 FED SubK 24/25	300	AP-2425-03	323,895.79	323,895.79
93.045	SP6473301	3C1 Direct Services 18/19	300	AP-1819-03	(8.95)	-
93.045	SP6473401	3C2 Direct Services 18/19	300	AP-1819-03	(8.95)	-
93.045	SP6500401	AP Executive Director 22/23	300	AP-2223-03	0.30	-
93.045	SP6505601	3C1 Direct Congregate 23/24	300	AP-2324-03	293.93	-
93.045	SP6505701	3C2 Direct Home-Delivery 23/24	300	AP-2324-03	293.93	-
93.045	SP6505901	3C1 Subcontract 23/24	300	AP-2324-03	(44.91)	-
93.045	SP6506001	3C2 Subcontract 23/24	300	AP-2324-03	(547.50)	-
93.045	SP6510601	3C1 Direct Congregate 24/25	300	AP-2425-03	17,451.76	-
93.045	SP6510701	3C2 Direct Home-Delivery 24/25	300	AP-2425-03	66,520.32	-
Sub-Total Federal \$ Aging Cluster, Pass Through Awards, CA Dept of Aging					1,138,833.38	774,732.20

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ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Health and Human Services, continued						
Pass Through Awards, continued						
Ca Health Advocates						
93.048	SP6508301	Senior Medicare Patrol 23/24	300	SP-24-0287	4,349.77	-
93.048	SP6512901	Senior Medicare Patrol 24/25	300	SP-25-0115	9,343.24	-
Sub-Total Pass Through Awards, CA Health Advocates					13,693.01	-
Oasis Institute						
93.048	SP6514301	MCP Medical Chaperones	300	90CCDG002-01-00	34,872.03	-
Sub-Total Pass Through Awards, Oasis Institute					34,872.03	-
Nat'l Community Care Corps						
93.048	SP6507401	NCCC Medical Transport Program	300	90CCDG0001-04-01	103,744.59	-
Sub-Total Pass Through Awards, Nat'l Community Care Corps					103,744.59	-
Ca Dept of Aging						
93.052	SP6499801	3E FSCP 22/23	300	AP-2223-03	(14,795.07)	-
93.052	SP6505501	3E FCSP 23/24	300	AP-2324-03	229.43	-
93.052	SP6509405	AP 3E Admin 24/25	300	AP-2425-03	16,517.68	-
93.052	SP6497501	ARP Direct 3E-COVID	300	AP-2122-03	97,385.53	-
93.052	SP6510501	3E FCSP 24/25	300	AP-2425-03	199,283.02	-
93.052	SP6473101	3E FCSP 18/19	300	AP-1819-03	(20.16)	-
Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging					298,600.43	-
Psa2 Area Agency on Aging						
93.052	SP6506201	PSA2 3E FCSP 23/24	300	6001-2324-A12	0.02	-
93.052	SP6511401	PSA2 3E FCSP 24/25	300	6001-2425-A12	117,109.79	-
Sub-Total Federal \$ Pass Through Awards, Psa2 Area Agency on Aging					117,109.81	-
Ca Dept of Aging						
93.053	SP6505904	3C1 NSIP SubK 23/24	300	AP-2324-03	(1,092.00)	(1,092.00)
93.053	SP6506004	3C2 NSIP SubK 23/24	300	AP-2324-03	1,092.00	1,092.00
93.053	SP6500204	3C1 SubK NSIP 22/23	300	AP-2223-03	1,109.00	1,109.00
93.053	SP6500304	3C2 SubK NSIP 22/23	300	AP-2223-03	1,305.00	1,305.00
93.053	SP6510604	3C1 NSIP Dir Congregate 24/25	300	AP-2425-03	7,734.10	-
93.053	SP6510704	3C2 NSIP Dir HD 24/25	300	AP-2425-03	13,948.00	-
93.053	SP6510904	3C1 NSIP SubK 24/25	300	AP-2425-03	18,019.99	18,019.99
93.053	SP6511004	3C2 NSIP Subcontract 24/25	300	AP-2425-03	30,566.72	30,566.72
Sub-Total Federal \$ Aging Cluster, Pass Through Awards, CA Dept of Aging					72,682.81	51,000.71
Ca Dept of Aging						
93.071	SP6508001	MIPPA FY 23/24	300	MI-2324-03	22,614.03	-
93.071	SP6512801	MIPPA FY 24/25	300	MI-2425-03	35,444.08	-
Sub-Total Federal \$ Pass Through Awards, CA Dept of Aging					58,058.11	-
Ca Dept of Social Services						
93.558	SP6506503	CalWORKS Fam Plan 24/25 Tsk 3	300	22-3035	375,202.37	-
93.558	SP6506502	CalWORKS Fam Plan 23/24	300	22-3035	(0.02)	-
Sub-Total 477 Cluster, Pass Through Awards, CA Dept of Social Services					375,202.35	-
UC Regents/Office of The Presi						
93.658	SP6498501	Title IV-E Wif 22/23	100	11213	(18.00)	-
93.658	SP6498502	Title IV-E Wif 23/24	100	11213	3,526.30	-
Sub-Total Pass Through Awards, UC Regents/Office of the Presi					3,508.30	-
UC Davis						
93.658	SP6511601	CalSwec Title IVE Prog 24/25	100	SSU 2024/25	1,610,020.56	3,000
Sub-Total Pass Through Awards, UC Davis					1,610,020.56	3,000
UC Berkeley						
93.747	SP6508201	SSU CalSWEC APS 23/24	800	11629	(0.05)	-
Sub-Total Pass Through Awards, UC Berkeley					(0.05)	-

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ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Department of Health and Human Services, continued						
Pass Through Awards, continued						
San Jose State University Foundation						
93.747	SP6511901	APS MSW Training 24/25	800	22-1019-6870-CSUC	210,160.26	-
Sub-Total Pass Through Awards, San Jose State University Foundation					210,160.26	-
Ca Dept of Aging						
93.778	SP6473501	MSSP CMS/Admin 18/19	300	MS-1819-10	(59.70)	-
93.778	SP6504301	MSSP Admin 23/24	300	MS-2324-10	(2,009.79)	-
93.778	SP6504303	MSSP Waived Services 23/24	300	MS-2324-10	(1,921.65)	-
93.778	SP6504302	MSSP Care Mgmt 23/24	300	MS-2324-10	9,683.91	-
93.778	SP6511303	MSSP Waived Svcs 24/25	300	MS-2425-10	224,331.31	-
93.778	SP6511301	MSSP Admin 24/25	300	MS-2425-10	338,161.07	-
93.778	SP6511302	MSSP Care Mgmt 24/25	300	MS-2425-10	483,257.73	-
Sub-Total Medicaid Cluster, Pass Through Awards, CA Dept of Aging					1,051,442.88	-
University Of Minnesota						
93.866	SP6503401	Discrimination & Resilience	200	A009637006	1,380.00	-
Sub-Total Pass Through Awards, University of Minnesota					1,380.00	-
Ca Dept of Aging						
STATE	SP6474401	HICAP Program 18/19	300	HI-1718-03	(35.54)	-
STATE	SP6503301	HICAP PROGRAM Y3	300	HI-2122-03	(2,036.89)	-
STATE	SP6509101	HICAP ADMIN 24/25	300	HI-2324-03	10,464.13	-
STATE	SP6509203	HICAP PROG ST FUND 24/25	300	HI-2324-03	101,844.92	-
STATE	SP6509202	HICAP PROG ST REIMB 2425	300	HI-2324-03	82,819.15	-
STATE	SP6509201	HICAP PROGRAM 24/25	300	HI-2324-03	(21,648.59)	-
STATE	SP6513902	HICAP PROGRAM 25/26	300	AAA-2425-03 HICA	15,823.79	-
STATE	SP6513903	HICAP PROGRAM 25/26	300	AAA-2425-03 HICA	28,810.00	-
STATE	SP6513801	HICAP ADMIN 25/26	300	AAA-2425-03 HICAP	111.29	-
STATE	SP6510202	Ombuds State 3BGF 24/25	300	AP-2425-03	104,632.13	-
STATE	SP6510203	Ombuds State LCPF 24/25	300	AP-2425-03	29,742.90	-
STATE	SP6510205	Ombuds State SDFL 24/25	300	AP-2425-03	5,724.70	-
STATE	SP6510204	Ombuds State SNFL 24/25	300	AP-2425-03	12,152.20	-
STATE	SP6505201	Ombudsman State Funds 23/24	300	AP-2324-03	524.71	-
STATE	SP6510201	Ombudsman State Funds 24/25	300	AP-2425-03	14,590.69	-
Sub-Total State \$ Pass Through Awards, CA Dept of Aging					383,519.59	-
Ca Dept of Aging						
STATE	SP6510603	3C1 State Dir Congregate 24/25	300	AP-2425-03	37,712.08	-
STATE	SP6505903	3C1 State SubK 23/24	300	AP-2324-03	(6,590.00)	(6,590.00)
STATE	SP6510903	3C1 STATE SubK 24/25	300	AP-2425-03	108,855.00	108,855.00
STATE	SP6500203	3C1 SubK State 22/23	300	AP-2223-03	3,500.00	3,500.00
STATE	SP6510703	3C2 State Dir HD 24/25	300	AP-2425-03	178,338.46	-
STATE	SP6511003	3C2 State Subcontract 24/25	300	AP-2425-03	533,329.00	533,329.00
STATE	SP6506003	3C2 State SubK 23/24	300	AP-2324-03	2,050.00	2,050.00
STATE	SP6500303	3C2 SubK State 22/23	300	AP-2223-03	40,841.32	40,841.32
STATE	SP6509406	AP State GF Admin 24/25	300	AP-2425-03	97,973.81	-
Sub-Total State \$ Aging Cluster Pass Through Awards, CA Dept of Aging					996,009.67	681,985.32
Total Direct Awards					193,898.18	-
Total Federal \$ Pass Through Awards, CA Dept of Aging					412,643.06	-
Total State \$ Pass Through Awards, CA Dept of Aging					383,519.59	-
Total Federal \$ Aging Cluster, Pass Through Awards, CA Dept of Aging					1,942,486.66	955,417.91
Total State \$ Aging Cluster Pass Through Awards, CA Dept of Aging					996,009.67	681,985.32
Total Pass Through Awards					2,094,488.51	3,000
Total 477 Cluster, Pass Through Awards					375,202.35	-
Total Medicaid Cluster Pass Through Awards, CA Dept of Social Services					1,051,442.88	-
Total Department of Health and Human Services					7,449,690.90	1,640,403.23

CHICO STATE ENTERPRISES

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

ASSISTANCE LISTING NUMBER	PROJECT	PROJECT DESCRIPTION	FIRM	CONTRACT NUMBER	FY24-25 EXPENDITURES	PASS THROUGH TO SUBRECIPIENTS
Corporation for National and Community Services						
Direct Awards						
94.002	SP6088801	RSVP 2024-2027 Y1	300	24SRICA006	36,566.23	-
94.002	SP6088802	RSVP 2024-2027 Y2	300	24SRICA006	68,557.15	-
Sub-Total Direct Awards					105,123.38	-
Direct Awards - Foster Grandparent/Senior Companion Cluster						
94.011	SP6086301	Foster Grandparents Y1 23/24	300	23SFICA003	(39,494.12)	-
94.011	SP6086302	Foster Grandparents Y2 24/25	300	23SFICA003	309,938.82	-
94.016	SP6086201	Senior Companions Y1 23/24	300	23SCICA004	(24,879.38)	-
94.016	SP6086202	Senior Companions Y2 24/25	300	23SCICA004	108,779.32	-
Sub-Total Foster Grandparent/Senior Companion Cluster Direct Awards					354,344.64	-
Total Direct Awards					105,123.38	-
Total Foster Grandparent/Senior Companion Cluster Direct Awards					354,344.64	-
Total Corporation for National and Community Services					459,468.02	-
Total Direct Awards					12,063,138.66	328,484.46
Total Research and Development Cluster Direct Awards					3,008,635.94	467,470.93
Total Research and Development Cluster Pass Through Awards					638,288.12	-
Total Pass Through Awards					5,874,730.91	(428,159.39)
Total Child Nutrition Cluster Pass Through Awards					40,239.70	-
Total SNAP Cluster Pass Through Awards					11,458,653.91	4,582,545.22
Total Economic Development Cluster Pass Through Awards					574,391.54	-
Total CDBG - Entitlement Grants Cluster, Pass Through Awards					21,510.47	-
Total TRIO Cluster Direct Awards					3,054,981.88	-
Total Federal \$ Pass Through Awards, CA Dept of Aging					412,643.06	-
Total Federal \$ Aging Cluster Pass Through Awards, CA Dept of Aging					1,942,486.66	955,417.91
Total 477 Cluster, Pass Through Awards					375,202.35	-
Total Medicaid Cluster Pass Through Awards, CA Dept of Social Services					1,051,442.88	-
Total Foster Grandparent/Senior Companion Cluster Direct Awards					354,344.64	-
Total WIOA Cluster Pass Through Direct Awards					6,317.92	-
Total Federal and Federal Pass Through Awards					40,877,008.64	5,905,759.13
Total State SNAP Cluster Pass Through Awards					28,070.19	-
Total State \$ Pass Through Awards, CA Dept of Aging					383,519.59	-
Total State \$ Aging Cluster Pass Through Awards, CA Dept of Aging					996,009.67	681,985.32
Total State and Other Awards Through CA Dept of Aging					1,407,599.45	681,985.32
Grand Total Federal, Federal Pass Through and CDA Other Awards					\$ 42,284,608.09	\$ 6,587,744.45

CHICO STATE ENTERPRISES

Notes to Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2025

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (Schedule) includes the federal and state award activity of CSE under programs of the federal and state governments for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of CSE, it is not intended to and does not present the statement of net position, changes in net position, or cash flows.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

Note 3 - Indirect Cost Rate

CSE did not elect to use the 10% de minimis cost rate (15% after October 1, 2024) as covered in the Uniform Guidance 2 CFR section 200.414 Indirect Costs.

CHICO STATE ENTERPRISES
Schedule of Findings and Questioned Costs
Year Ended June 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Significant deficiency(ies) identified?	None reported
Material weakness(es) identified?	No
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
Significant deficiency(ies) identified?	None reported
Material weakness(es) identified?	No
Type of auditor's report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, 2.CFR.200.516(a)?	No

Identification of major programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
84.336	Coronavirus State and Local Fiscal Recovery Funds
93.658	Foster Care-Title IV-E
93.778	Grants to States for Medicare
93.044, 93.045, and 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$1,268,538
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Auditee qualified as a low-risk auditee Under the Uniform Guidance, 2.CFR.200.520?	Yes
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CHICO STATE ENTERPRISES

Schedule of Findings and Questioned Costs

Year Ended June 30, 2025

Section II - Financial Statement Findings

None reported.

Section III - Federal Award Findings and Questioned Costs

None reported.

CHICO STATE ENTERPRISES

Schedule of Prior Year Findings

Year Ended June 30, 2025

Section IV - Schedule of Prior Year Findings

None reported.