

Chico State Enterprises

(Formerly The CSU, Chico Research
Foundation)

Single Audit Report

Year Ended June 30, 2019



CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Single Audit Report
Year Ended June 30, 2019

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Chico State Enterprises

Report on the Schedule of Expenditures of Federal Awards

We have audited the accompanying schedule of expenditures of federal awards of Chico State Enterprises (CSE), a nonprofit organization, for the year ended June 30, 2019 and the related notes (the financial statement).

Management's Responsibility

Management is responsible for the preparation and fair presentation of this financial statement in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of a financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement referred to above presents fairly, in all material respects, the expenditures of federal awards of Chico State Enterprises for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Aldrich CPAs + Advisors LLP

San Diego, California
October 24, 2019

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors of
Chico State Enterprises

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Chico State Enterprises (CSE), a nonprofit organization, which comprise the statement of net position as of June 30, 2019, and the related statements of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 24, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered CSE's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of CSE's internal control. Accordingly, we do not express an opinion on the effectiveness of CSE's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CSE's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2019-001.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS, CONTINUED***

CSE's Response to Findings

CSE's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. CSE's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Correction of an Error

As identified in the schedule of findings and questioned costs, CSE had a financial statement finding in the prior year that was previously unreported. This financial statement finding should have reported a material weakness in financial reporting related to revenue recognition and the proper reporting of cost reimbursement grants versus non-cost reimbursement grants. This financial statement finding should have been included in the June 30, 2018 report. Our opinion is not modified with respect to that matter.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Aldrich CPAs + Advisors LLP

San Diego, California
October 24, 2019

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

To the Board of Directors
Chico State Enterprises

Report on Compliance for Each Major Federal Program

We have audited Chico State Enterprises' (CSE) compliance with the types of compliance requirements described 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, 2019. CSE's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of CSE's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about CSE's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of CSE's compliance.

Opinion on Each Major Federal Program

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, 2019.

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

Report on Internal Control over Compliance

Management of CSE is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered CSE's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of CSE's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.

Aldrich CPAs + Advisors LLP

San Diego, California
October 24, 2019

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
Department of Agriculture				
Direct Awards - Research and Development				
10.903	SP6076901 REGIONAL SOIL HEALTH ASSMENT	200	68-3a75-18-012	\$ 98,630.16
10.CNT	SP6071601 WALNUT TWIG BEETLE STUDY	200	16-JV-11272139-086	10,102.08
10.XXX	SP6076701 FOREST DISTRBNC ON ROOT PROLIF	200	17-JV-11272139-040	3,590.64
Sub-Total Research and Development Direct Awards				112,322.88
Direct Awards				
10.326	SP6066401 AG RESILIENCE/UNCERTAIN WATER	300	2015-70001-23459	(1,401.31)
10.326	SP6074001 INTEGRATING AG ED & OUTREACH	300	2017-70001-25981	40,087.55
10.351	SP6076401 FRESNO EDA UNIV CNTR Y1 17/18	300	ED17SEA3030036	(6,230.08)
10.351	SP6076601 RBDG TARGETED MARKET RESEARCH	300	2016 RBDG AGMT DATED 07/19/16 AM 2	46,247.54
10.351	SP6078601 Very Rural Broadband Partnersh	300	759063088	6,620.23
10.545	SP6068501 EBT IN FARMERS MARKETS	300	SNAP-FSUP-15-CA-03	24,231.30
10.699	SP6078401 Recreation Site Management	300	18-PS-11052009-068	11,507.18
10.868	SP6079601 Energy Efficiency & Renewable	300	759063088	327.88
10.6XX	SP6059901 PLUMAS NATL FOREST DATA PROCS	300	13-CS-11051100-009	(71.81)
10.CNT	SP6064101 NURTURING THE PROMISE	300	14-CS-11052009-027 Mod 9	367,457.26
10.CNT	SP6064201 FUEL & FIRE DB ANALYSIS	300	14-CR-11221637-125, Mod 1	1,616.99
10.XXX	SP6075401 COLLABORATIVE FOREST COMMITTEE	300	15-CS-11052006-070	55,051.68
10.XXX	SP6077301 5 ADDTL COMMUNITIES AND ANALY	300	15-CS-11052006-070	31,522.21
Sub-Total Direct Awards				576,966.62
Pass Through Awards				
CA Dept of Food and Agriculture				
10.17	SP6476301 USDA Fababean Germplasm	200	18-0001-015-SC	60,670.28
Sub-Total Pass Through Awards, CA Dept of Food & Agriculture				60,670.28
UC, DAMS				
10.17	SP6462901 NEW GENERATION VEG PRODUCERS	200	201601840-02	34,236.66
Sub-Total Pass Through Awards, UC Davis				34,236.66
Ecology Center				
10.331	SP6467801 ECOLOGY CENTER MARKET MATCH	300	AGMT 17-0212-001-SF	28.00
10.331	SP6474501 Ecology Center Mkt Mch 18/19	300	12-0212-001-SF	61,207.74
Sub-Total Pass Through Awards, Ecology Center				61,235.74
CA Dept of Public Health				
10.557	SP6469801 WIC VIDEO PRODUCTION SERVICES	300	1710428	(39.75)
10.557	SP6469802 WIC VIDEO PRODUCTION SERVICES	300	1710428	43,312.61
Sub-Total Pass Through Awards, CA Dept of Public Health				43,272.86
CA Dept of Education				
10.559	SP6471501 SUMMER FOOD PROGRAM 2018	500	04074-SFSP-07	40,554.68
Sub-Total, Child Nutrition Cluster, Pass Through Awards, CA Dept of Education				40,554.68
Butte County				
10.561	SP6461301 BUTTE LHD 1617	300	X22359	(135.49)
10.561	SP6468401 BUTTE LHD 1718	300	X22804	26,436.26
Sub-Total, SNAP Cluster, Pass Through Awards, Butte Co Dept of Public Health				26,300.77
CA Dept of Aging				
10.561	SP6469501 SNAP-ED PSA3 17/18	300	SP-1718-03 Am 1	7,388.05
10.561	SP6469601 SNAP-ED PSA2 17/18	300	SP-1718-03 AM1	7,983.31
10.561	SP6475801 SNAP-Ed PSA 2	300	SP-1819-03	71,916.84
10.561	SP6475901 SNAP-Ed PSA 2	300	SP-1819-03	68,255.40
Sub-Total, SNAP Cluster, Pass Through Awards, CA Dept of Aging				155,543.60
CA Dept of Public Health				
10.561	SP6468901 CDPH COLUSA/GLENN LHD 17/18	300	16-10129	60,856.26
10.561	SP6475301 CDPH Colusa Glenn SNAP-Ed	300	16-10129	205,821.04
Sub-Total, SNAP Cluster, Pass Through Awards, Butte Co Dept of Public Health				266,677.30

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
	CA Dept of Social Services			
10.561	SP6462501 CALFRESH OUTREACH FY2017-2018	300	16-SUB-00890	\$ (29,919.85)
10.561	SP6468801 CALFRESH OUTREACH FY17-18 Y2	300	16-SUB-00890	235,009.55
10.561	SP6476101 CA Far North & Higher Ed CFO	300	18-7015	1,916,883.13
10.561	SP6476401 CDSS Multi Services	300	18-3031	22,777.52
	Sub-Total, SNAP Cluster, Pass Through Awards, CA Dept of Social Services			2,144,750.35
	Siskiyou County Health & Human Services Agency, Public Health Division			
10.561	SP6461201 SISKIYOU LHD 1617	300	E1700445	(290.26)
10.561	SP6468501 SISKIYOU LHD 1718	300	dtd 1/2/2018	13,693.51
10.561	SP6475201 Siskiyou SNAP-Ed	300	SP-16-254-03	39,043.39
	Sub-Total, SNAP Cluster, Pass Through Awards, Siskiyou County Health & Human Srv Agency, Public Health Div			52,446.64
	Tehama County			
10.561	SP6461701 TEHAMA LHD SUB-K 17-19	300	2016-1296 Am 1	615.85
10.561	SP6468601 TEHAMA LHD SUB-K FFY 17-19	300	2018-3	18,946.78
10.561	SP6475101 Tehama LHD	300	SP-16-252-03	80,397.61
	Sub-Total, SNAP Cluster, Pass Through Awards, Tehama County			99,960.24
	Yuba County			
10.561	SP6461401 YUBA LHD 1617	300	269-0616 Am 1st	(837.60)
10.561	SP6468701 YUBA LDH SUB-K FFY 17-19	300	269-0616	37,243.58
10.561	SP6475001 Yuba SNAP-Ed SubK CDPH	300	269-0616	100,517.23
	Sub-Total, SNAP Cluster, Pass Through Awards, Yuba County			136,923.21
10.CNT	SP6478301 California Walnut Board Walnut Husk Fly Comp Study	200	C-0419-01	6,410.29
	Sub-Total Pass Through Awards, California Walnut Board			6,410.29
	Total Direct Awards			576,966.62
	Total Research and Development Direct Awards			112,322.88
	Total Pass Through Awards			205,825.83
	Total Child Nutrition Cluster Pass Through Awards			40,554.68
	Total SNAP Cluster Pass Through Awards			2,882,602.11
	Total Department of Agriculture			3,818,272.12
	Department of Commerce			
	Direct Awards - Research and Development			
11.62	SP6077501 SURF GAITHERSBURG SUMMER FLLWSHP	200	70NANB18H124	500.00
	Sub-Total Research and Development Direct Awards			500.00
	Direct Awards			
11.303	SP6076301 EDA UNIVERSITY CENTER 17/18	300	ED17SEA3030036	81.02
11.303	SP6078801 EDA University Center	300	ED17SEA3030036 am 1	78,776.86
11.303	SP6078901 EDA University Center	300	ED17SEA3030036 am1	12,893.16
	Sub-Total Direct Awards			91,751.04
11.307	SP6073401 IMCP CNTRL VLY AGPLUS 16/18	300	07-79-07295	18,786.97
11.307	SP6077001 N.CA BROADBAND PLAN EDA Y1 18	300	07-79-07431	151,402.04
	Sub-Total, Economic Development Cluster, Direct Awards			170,189.01
	Pass Through Awards			
	CA Public Utilities Comm			
11.558	SP6411001 BROADBAND MAP/OUTREACH CPUC	300	09IA5851	493,513.80
	Sub-Total Pass Through Awards, Ca Public Utilities Comm			493,513.80
	California Manufacturing Technology Consulting			
11.611	SP6469401 CMTC MEP MFTG & FOOD SAFETY	300	70NANB16H208	50,278.06
11.611	SP6475601 CMTC MEP	300	70NANB16H208	50,949.49
	Sub-Total Pass Through Awards, Ca Manufacturing Tech Consulting			101,227.55
	Total Direct Awards			91,751.04
	Total Economic Development Cluster Other Direct Awards			170,189.01
	Total Research and Development Direct Awards			500.00
	Total Pass Through Awards			594,741.35
	Total Department of Commerce			857,181.40

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
Department of Defense				
Direct Awards - Research and Development				
12.3	SP6079301 High Speed Cost Effec Sim	200	N00014-19-1-2056	\$ 52,413.13
12.3	SP6079401 High Speed Simulation & Design	200	N00014-19-1-2055	97,676.94
	Sub-Total Research and Development Direct Awards			<u>150,090.07</u>
Direct Awards				
12.3	SP6072101 POWER SYS DYNAMICS & CONTROL	300	N00014-16-1-3171, Mod P00004	50,037.64
	Sub-Total Direct Awards			<u>50,037.64</u>
	Total Direct Awards			50,037.64
	Total Research and Development Direct Awards			<u>150,090.07</u>
	Total Department of Defense			<u>200,127.71</u>
Department of Housing and Urban Development				
Pass Through Awards				
14.228	SP6447901 MENDOCINO SRVY ECON/DEVELP STU	300	Agreement dated 01/20/15	(3.03)
	Total Department of Housing and Urban Development			<u>(3.03)</u>
Department of Interior				
Direct Awards - Research and Development				
15.533	SP6076801 MERCURY TRANS/TANSPORT WILDFIR	200	R18AC00005	14,543.25
15.81	SP6074501 EDMAP: ANTELOPE VALLEY, SIERRA	200	G17AC00158	1,441.22
15.81	SP6074601 EDMAP: TUSCAN FORM RICHARDSON	200	G17AC00156	8,730.48
	Sub-Total Research and Development Direct Awards			<u>24,714.95</u>
Direct Awards				
15.238	SP6063601 BLM CESU LOYALTON ROCKSHELTER	300	L14AC00080, Amd 1	(0.39)
15.242	SP6068601 BLM CESU YOUTH SUMMITS	300	L15AC00231 Supplement 3	4,017.42
15.512	SP6069601 USBR SIDE CHNNLS RESTOR-SRCAF	300	R16AC00099 Mod 1	266,759.14
15.512	SP6072201 USBR SIDE CHNNLS RESTOR-GIC	300	R16AC00099 Mod 1	134,253.33
15.512	SP6072301 USBR SIDE CHNNLS RESTOR-BANET	300	R16AC00099	87,187.54
15.512	SP6072401 USBR SIDE CHNNLS RESTOR-ARP	300	R16AC00099	286.75
15.512	SP6072601 USBR SIDE CHNNLS RESTOR-SUBKS	300	R16AC00099	1,362,670.59
15.945	SP6065301 NPS CESU MEDN I&M PHASE 1	300	P14AC01614 Mod 2	8,904.01
	Sub-Total Direct Awards			<u>1,864,078.39</u>
Pass Through Awards				
15.236	SP6467001 OREGON IDE DROUGHT & SAGEBRUSH	200	0007101855	3,202.08
	Sub-Total Pass Through Awards, Humboldt State University Sponsored Programs Foundation			<u>3,202.08</u>
Office of Historic Preservation				
15.904	SP6474801 OHP 2018/19	300	C8961508	1,001.60
	Sub-Total Pass Through Awards, Office of Historic Preservation			<u>1,001.60</u>
Cal Poly Corporation				
N/A	SP6468001 H2O CONS TECH ASST 1718 Y3T1	300	2015-11-48729	22,010.64
N/A	SP6468101 H2O CONS TECH ASST 1718 Y3T3	300	2015-11-48729	99,874.85
N/A	SP6475501 H2O Cons Tech Asst 18/19 Y4 T1	300	SubK 2015-11-48729 Amd 5	10,241.31
N/A	SP6475503 H2O Cons Tech Asst 18/19 Y4 T1	300	SubK 2015-11-48729 Amd 5	92,034.77
	Sub-Total Pass Through Awards, Cal Poly Corporation			<u>224,161.57</u>
	Total Direct Awards			1,864,078.39
	Total Research and Development Direct Awards			24,714.95
	Total Pass Through Awards			225,163.17
	Total Research and Development Pass Through Awards			<u>3,202.08</u>
	Total Department of Interior			<u>2,117,158.59</u>
Department of Justice				
Direct Awards - Research and Development				
16.56	SP6073501 HUMAN REMAINS SEARCH PARAMETER	200	2016-DN-BX-0159	182,424.30
16.56	SP6074101 HUMAN REMAINS SEARCH - FACULTY	200	2016-DN-BX-0159	76,178.10
	Sub-Total Research and Development Direct Awards			<u>258,602.40</u>

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

CFDA No.	Grantor/Project No./Project Title	FIRM Code	Award/Contract Number	Expenditures
	Pass Through Awards			
	Mariposa County			
16.738	SP6462601 LEP PHASE 2 MARIPOSA COUNTY	300	SP 16-180 AM 1	\$ 18,236.89
	Sub-Total Pass Through Awards, Mariposa County			<u>18,236.89</u>
	Total Research and Development Direct Awards			258,602.40
	Total Pass Through Awards			<u>18,236.89</u>
	Total Department of Justice			<u>276,839.29</u>
	Department of Labor			
	Pass Through Awards			
	North Central Counties Consortium			
17.259	SP6477301 NCCC Summer Workforce Experien	300	18-23	5,899.28
	Total Department of Labor			<u>5,899.28</u>
	Department of State Bureau of Educational and Cultural Affairs			
	Direct Awards			
19.009	SP6074301 SUSI SL 2017	300	S-ECAGD-16-CA-1078 Am 1	1,511.82
19.009	SP6077201 UNDEFINED	300	S-ECAGD-16-CA-1078 Am 2	125,809.64
	Sub-Total Direct Awards			<u>127,321.46</u>
	Pass Through Awards			
	Univeristy of Montana			
19.401	SP6471101 SUSI STDY OF US SECNDRY EDCTRS	300	PG18-26913-01	59,362.12
	Sub-Total Pass Through Awards, University of Montana			<u>59,362.12</u>
	US Department of State			
19.401	SP6478201 University of Montana	300	PG19-26933-01	76,476.02
	Sub-Total Pass Through Awards, US Departement of State			<u>76,476.02</u>
	Int'l Research & Exchanges Board			
19.408	SP6474901 IREX-Fullbright TEA Program	300	FY19-FTEA-CSU-01	7,963.18
	Sub-Total Pass Through Awards, Int'l Research & Exchanges Brd			<u>7,963.18</u>
	Total Direct Awards			127,321.46
	Total Pass Through Awards			<u>143,801.32</u>
	Total Department of State Bureau of Educational and Cultural Affairs			<u>271,122.78</u>
	Department of Transportation			
	Pass Through Awards			
	Caltrans			
20.205	SP6454901 LRS UPDATE UNCALBRTD PROCESING	300	65A0585	(406.46)
20.205	SP6455001 LRS UPDATE 2014 IMAGERY UPDATE	300	65A0585	(980.88)
	Total Department of Transportation			<u>(1,387.34)</u>
	National Endowment for the Arts			
	Direct Awards			
45.025	SP6474101 Westaf: Ken Waldman	300	TW20180077	2,375.00
45.129	SP6477101 Cal Hum Arts Exhibits	300	HFAQ18-108	3,311.67
	Total National Endowment for the Arts			<u>5,686.67</u>
	National Science Foundation			
	Direct Awards - Research and Development			
47.041	SP6078701 NSF MRI FTIR Spec Imaging Sys	200	1827134	157,070.44
47.041	SP6079701 NSF: RAPID	200	1917165	2,636.64
47.049	SP6069701 NSF REU MATHEMATICAL MODELING	200	1559788	52,167.72
47.049	SP6073301 NSF NUMBER THEORY CONFERENCES	200	1646760	8,923.72
47.05	SP6063701 CASCADES ARC	200	EAR-1348065 Am 1	71,588.31
47.05	SP6079501 NSF: Mass Spectrometer Acquisi	200	1826807	3,276.14
47.07	SP6075201 NSF CYBERLEARNING	200	1735740	14,273.10
47.074	SP6079801 NSF: RAPID - Camp Fire	200	1929921	7,495.36
47.076	SP6075101 NSF LEARNING PHYSICS	200	1726249	148,930.91
47.076	SP6077401 UNDEFINED	200	1758522	127,958.76
	Sub-Total Research and Development Direct Awards			<u>594,321.10</u>
	Direct Awards			
47.074	SP6077901 NSF Digitization TCN	100	1802182	14,461.90
	Sub-Total Direct Awards			<u>14,461.90</u>

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CFDA No.	Grantor/Project No./Project Title	FIRM Code	Award/Contract Number	Expenditures
	Pass Through Awards			
	University of Wyoming			
47.05	SP6455401 DUKHA ETHNOARCHAEL NSF/UWY	200	1002775-CSUCHICO	\$ 3,497.96
	Sub-Total Research and Development Pass Through Awards, University of Wyoming			<u>3,497.96</u>
	University Enterprises, Inc., CSU Sacramento			
47.076	SP6475701 NSF LSAMP	300	533051	1,318.60
47.076	SP6469201 LSAMP NSF FUNDS 17/18	100	523761 AM 523765	15,000.00
	Sub-Total Pass Through Awards, University Enterprises, Inc., CSU Sacramento			<u>16,318.60</u>
	UC Berkeley			
47.076	SP6462701 FLP FOR STEM FAC DEV 1718 Y2	400	00009394	53,389.48
	Sub-Total Pass Through Awards, UC Berkeley			<u>53,389.48</u>
	University of Colorado			
47.076	SP6456601 SUSTAINED 2016 - BOULDER Y1	100	1525338	150,663.99
	Sub-Total Pass Through Awards, University of Colorado			<u>150,663.99</u>
	Total Research and Development Direct Awards			594,321.10
	Total Direct Awards			14,461.90
	Total Research and Development Pass Through Awards			3,497.96
	Total Pass Through Awards			<u>220,372.07</u>
	Total National Science Foundation			<u>832,653.03</u>
	Environmental Protection Agency Office of Research and Development			
	Direct Awards - Research and Development			
66.516	SP6073901 BIOFILTRATION/SMALL URBAN AREA	200	SV-83693001-0	22,256.66
66.516	SP6077101 RESBL BIODGRDBL SLVNTS BIODSL	200	SV-83935101-0	15,750.30
	Total Environmental Protection Agency Office of Research and Development			<u>38,006.96</u>
	Department of Energy			
	Direct Awards			
81.XXX	SP6073001 OPTICALLY BASED SENSOR SYSTEM	300	7316126	(148.37)
	Sub-Total Direct Awards			<u>(148.37)</u>
	Pass Through Awards			
	Lawrence Livermore Nat'l Security, LLC			
81.XXX	SP6460201 LLNL FINAL DEPLOYABLE SYSTEM	300	B619293	(664.02)
	Sub-Total Pass Through Awards, Lawrence Livermore Nat'l Security, LLC			<u>(664.02)</u>
	Total Direct Awards			(148.37)
	Total Pass Through Awards			(664.02)
	Total Department of Energy			<u>(812.39)</u>
	U.S. Department of Education			
	Direct Awards - Research and Development			
84.305A	SP6078101 Assess Diff in Adult Learners	200	R305A180417	355,186.99
	Sub-Total Research and Development Direct Awards			<u>355,186.99</u>
	Direct Awards			
84.325	SP6079101 Training Interdisc. Edu & Res	100	H325K180127	36,583.90
84.299B	SP6076201 NORCAL PRIE II 17/18Y2	100	S299B160013	56,639.27
84.299B	SP6076202 NORCAL PRIE II 17/18Y2	100	S299B160013	143,707.64
84.325K	SP6061801 N.CA CLIPP Y1 13/14	100	H325K1320219	53,901.11
84.335A	SP6079001 Childcare Access Parents	300	P335A180211-act 1	188,965.19
84.336S	SP6065601 PRISMSY1 14/15	100	U336S140023	417,319.61
84.336S	SP6065602 PRISMSY1 18/19	100	U336S140023	1,066,881.63
84.336S	SP6068801 TQP COSTARS EVALUATION Y1 15/16	100	U336S090119-13B	16,205.18
84.365Z	SP6075701 CIELO EXPAND ENG LNR ED Y1	300	T365Z170163	39,290.37
84.365Z	SP6075702 CIELO EXPAND ENG LNR ED	300	T365Z170163	422,719.65
84.031C	SP6076101 CHICO STEM CONN Y2 17/18	500	P031C160125-17 act 2	226,479.12
84.031C	SP6076102 CHICO STEM CONN Y2 17/18	500	P031C160125-17 act 2	667,511.36
	Sub-Total Direct Awards			<u>3,336,204.03</u>

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
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<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
84.042A	SP6075501 SSSP Y3 2017/18	100	P042150256-16A	\$ 48,029.17
84.042A	SP6075502 SSSP Y3 2017/18	500	P042150256-16A	201,952.86
84.044A	SP6075601 ETS I Y2 17/18	500	P044A160598	62,226.35
84.044A	SP6075602 ETS I Y2 17/18	500	P044A160598	327,484.58
84.044A	SP6075801 ED TALENT SEARCH II Y2 17/18	500	P044A160601-17	39,781.79
84.044A	SP6075802 ED TALENT SEARCH II Y2 17/18	500	P044A160601-17	201,170.33
84.047A	SP6074401 UPWARD BOUND Y5 17/18	300	P047A130074-17 & P047A130074-17A	(7,245.91)
84.047A	SP6075301 UPWARD BOUND II Y5 17/18	300	P047A130073 & P047A130073-17A	79,905.40
84.047A	SP6077601 UPWARD BOUND 1 Y1 18/19	300	P047A180184	500,129.59
84.047A	SP6077602 UPWARD BOUND Y2 19/20	300	P047A180184	117,945.59
84.047M	SP6075901 UB MATH/SCIENCE Y1 17/18	300	P047M170193	45,748.34
84.047M	SP6075902 UB MATH/SCIENCE Y2 18/19	500	P047M170193	237,205.75
84.047M	SP6076001 UB STEM Y1 17/18	300	P047M170194	63,867.09
84.047M	SP6076002 UB STEM II Y3 18/19	500	P047M170194	212,720.08
84.047M	SP6078301 Upward Bound II	500	P047A180185	304,520.88
	Sub-Total, TRIO Cluster, Direct Awards			2,435,441.89
	Pass Through Awards			
	CA Dept of Education			
84.048A	SP6470901 AG FIELD OFFICE	300	CN170307	(172.55)
84.048A	SP6470902 AG FIELD OFFICE	300	CN170307	6,107.76
	Sub-Total Pass Through Awards, Ca Dept of Education			5,935.21
	University of California Office of the President			
84.367A	SP6470301 NCLB CA MATH PRJCT 17/18	300	NCLB14-CMP-CHICO	(11.76)
84.358	SP6476801 Ca Reading Lit Project -ESSA18	300	ESSA18-CRLP-CHICO	43,301.11
84.367	SP6469101 NCLB CA READING/LIT 17/18	300	NCLB14-CRLP-CHICO	8.20
84.367A	SP6470201 NCLB N. CA WRITING PRJCT 17/18	300	NCLB14-CWP-CHICO	1,714.19
84.367A	SP6470601 NCLB INLAND N. SCI PJCT 17/18	300	NCLB14-CSP-CHICO	68.47
84.367A	SP6477401 ESSA Nor Cal Writing Project	300	ESSA18-CWP-CHICO	35,494.71
84.367A	SP6477501 ESSA Inland NorCal Sci Proj	300	ESSA18-CSP-CHICO	35,486.50
84.367A	SP6477601 ESSA NorCal Art Proj 2019	300	ESSA18-NCAP-CHICO	25,912.26
84.367A	SP6478001 ESSA CMP	300	ESSA18-CHICO-CMP	25,536.59
	Sub-Total Pass Through Awards, UC Regents/Office of the Pres			167,510.27
	National Writing Project			
84.367D	SP6467901 NWP SEED LEADERSHIP INST 17/18	100	92-CA04-SEED2017-ILI	14,513.13
84.367D	SP6463001 NWP CRWP-SEED HIGH NEED SCHOOL	300	92-CA04-SEED2017-CRWPPD	7,609.75
84.411A	SP6478401 NWP i3 Scale Up Prof Dev	300	92-CA04-2019i3C3WP	2,737.12
84.411A	SP6471201 NWP I3 PROFESSIONAL DEVELOPMEN	300	92-CA04-2018i3C3WP	63,995.82
84.411A	SP6471301 Upper Elem Scale Up Instit	300	92-CA04-2018i3C3WP	12,000.00
84.367A	SP6471401 N.CA WRITING PJCT/N'TL PRK SR	300	92-CA04-NPS2018	29.07
	Sub-Total Pass Through Awards, National Writing Project			100,884.89
	Total Research and Development Direct Awards			355,186.99
	Total Direct Awards			3,336,204.03
	Total TRIO Cluster Direct Awards			2,435,441.89
	Total Pass Through Awards			274,330.37
	Total U.S. Department of Education			6,401,163.28
	Department of Health and Human Services			
	Direct Awards - Research and Development			
93.847	SP6071801 NIH - MICRO RNA-375 AND CREM	200	2R15DK088281-02A1	140,716.31
93.847	SP6075001 NIH STEMCELL GENERATION RSRCH	200	1r15dk114732-01	84,018.82
93.855	SP6068101 NIH H5N1 FLU IMPACT STUDY	200	1R15AI111307-01A1	47,273.63
93.CNT	SP6079201 Stable Isotope Prep Lab	200	HHSP233201850094A	27,973.96
	Sub-Total Research and Development Direct Awards			299,982.72
	Pass Through Awards			
	CA Dept of Social Services			
93.558	SP6464101 CALWORKS 17/18 Y2	300	16-STD-00830	92,791.49
	Sub-Total, TANF Cluster, Pass Through Awards, Ca Dept of Social Services			92,791.49

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<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
	CA Dept of Aging			
STATE	SP6465001 AAA AP RECVBLS 17/18	300	AP-1718-03	\$ 1.38
92.324	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(1,425.47)
STATE	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(394.50)
STATE	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(907.54)
LOCAL	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(87.14)
92.324	SP6466801 HICAP PROGRAM 17/18	300	HI-1718-03	1,888.38
92.324	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(32.31)
STATE	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(11.94)
STATE	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(34.16)
LOCAL	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(19.14)
92.324	SP6474401 HICAP Program 18/19	300	HI-1718-03 Amd 1	56,738.47
STATE	SP6474401 HICAP Program 18/19	300	HI-1718-03 Amd 1	10,341.76
STATE R	SP6474401 HICAP Program 18/19	300	HI-1718-03 Amd 1	27,338.10
STATE R	SP6474402 HICAP Reimb Admin 18/19	300	HI-1718-03 Amd 1	88,937.53
STATE	SP6474403 HICAP Fund Program 18/19	300	HI-1718-03 Amd 1	47,830.86
92.324	SP6474404 HICAP Admin 18/19	300	HI-1718-03 Amd 1	60,378.63
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			117,547.70
	Sub-Total State \$ Pass Through Awards, Ca Dept of Aging			173,101.49
	Sub-Total Local \$ Pass Through Awards, Ca Dept of Aging			(106.28)
	CA Dept of Aging			
93.041	SP6472101 7B Elder Abuse 18/19	300	AP-1819-03	6,269.17
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			6,269.17
	CA Dept of Aging			
93.042	SP6464901 OMBUDSMAN 3B & 7A 17/18	300	AP-1718-03	332.24
93.042	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(267.45)
93.042	SP6472201 3B & 7A Ombudsman 18/19	300	AP-1819-03	10,684.81
93.042	SP6472203 3B&7A Ombudsman 18/19	300	AP-1819-03	19,127.48
STATE	SP6472301 Ombudsman State Funds 18/19	300	AP-1819-03	41,970.01
STATE	SP6472302 Ombudsman State 3B GF 18/19	300	AP-1819-03	11,843.71
STATE	SP6472303 Ombudsman State Lic & Cert Pro 18/19	300	AP-1819-03	2,461.45
STATE	SP6472304 Ombudsman State Factly Penalty 18/19	300	AP-1819-03	5,854.16
STATE	SP6472305 Ombudsman State SNF Q&A Funds 18/19	300	AP-1819-03	11,692.74
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			29,877.08
	Sub-Total State \$ Pass Through Awards, Ca Dept of Aging			73,822.07
	CA Dept of Aging			
93.043	SP6465701 AAA AP RECVBLS 17/18	300	AP-1718-03	421.53
93.043	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(381.74)
93.043	SP6473001 3B Disease Prevention 18/19	300	AP-1819-03	9,756.22
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			9,796.01
	Planning and Service Area 2 Area Agency on Aging			
93.043	SP6475401 PSA 2 IIID Health Prom 18/19	300	6002-1819-A12	9,100.98
	Sub-Total Federal \$ Pass Through Awards, Planning and Service Area 2 Area Agency of Aging Ca Dept of Aging			9,100.98
	CA Dept of Aging			
93.044	SP6464401 ADMIN-OAA/CDA 17/18	300	AP-1718-03	358.60
93.044	SP6464501 AAA AP RECVBLS 17/18	300	AP-1718-03	1,933.49
93.044	SP6464601 AAA AP RECVBLS 17/18	300	AP-1718-03	1,199.00
93.044	SP6464901 OMBUDSMAN 3B & 7A 17/18	300	AP-1718-03	217.47
93.044	SP6465201 AAA AP RECVBLS 17/18	300	AP-1718-03	3,225.00
93.044	SP6465501 3B DIRECT TRANS 17/18	300	AP-1718-03	179.85
93.044	SP6465601 AAA AP RECVBLS 17/18	300	AP-1718-03	(8.43)
93.044	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(1,762.28)
93.044	SP6471701 Administration 18/19	300	AP-1819-03	24,841.35
93.044	SP6471702 AP Admin Fed 3B 18/19	300	AP-1819-03	32,089.22
STATE	SP6471706 AP Administration st 3C1 18/19	300	AP-1819-03	294.80
STATE	SP6471707 AP Administration ST 3C2 18/19	300	AP-1819-03	78.10
93.044	SP6471801 3B Info and Assist 18/19	300	AP-1819-03	215,854.25
93.044	SP6471901 3B Homemaker 18/19	300	AP-1819-03	22,836.57
93.044	SP6472201 3B & 7A Ombudsman 18/19	300	AP-1819-03	7,654.96
93.044	SP6472202 3B&7A Ombudsman 18/19	300	AP-1819-03	19,735.33
93.044	SP6472401 3B Peer Counseling/SCP 18/19	300	AP-1819-03	17,071.83
93.044	SP6472501 3B SUBK 18/19	300	AP-1819-03	185,568.00
93.044	SP6472801 3B Direct Transport 18/19	300	AP-1819-03	990.00

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<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
93.044	SP6472901 3B Case Mgmt 18/19	300	AP-1819-03	\$ 7,505.06
93.044	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(35.14)
93.044	SP6476901 3B PUBLIC INFO	300	AP-1819-03 AMD 1	12,569.24
93.044	SP6477001 3B COMMUNITY EDUC	300	AP-1819-03 AMD 1	3,139.93
93.045	SP6464401 ADMIN-OAA/CDA 17/18	300	AP-1718-03	675.03
93.045	SP6465301 3C1 SUBK CONG 17/18	300	AP-1718-03	5,513.95
93.045	SP6465401 3C2 SUBK HD 17/18	300	AP-1718-03	13,283.90
93.045	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(958.00)
93.045	SP6466001 3C1 DIRECT CONG SRV 17/18	300	AP-1718-03	25.95
93.045	SP6466101 3C2 DIRECT SERVICES / NSIP CDA 17/18	300	AP-1718-03	543.32
93.045	SP6471701 Administration 18/19	300	AP-1819-03	43,621.90
93.045	SP6471703 AP Admin Fed 3C1 18/19	300	AP-1819-03	31,788.55
93.045	SP6471704 AP Admin Fed 3C2 18/19	300	AP-1819-03	25,050.90
93.045	SP6472601 3C1 Subcontacts 18/19	300	AP-1819-03	142,005.58
93.045	SP6472602 3C1 Subcontacts 18/19	300	AP-1819-03	90,966.42
93.045	SP6472701 3C2 SUBK 18/19	300	AP-1819-03	160,579.24
93.045	SP6472702 3C2 SUBK 18/19	300	AP-1819-03	122,300.76
93.045	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(24.82)
93.045	SP6473301 3C1 Direct Services 18/19	300	AP-1819-03	44,853.02
93.045	SP6473302 3C1 Direct 18/19	300	AP-1819-03	41,330.99
STATE	SP6473304 State 3C1 Direct Services 18/19	300	AP-1819-03	18,988.15
93.045	SP6473401 3C2 Direct Services 18/19	300	AP-1819-03	45,523.72
93.045	SP6473402 3C2 Direct Services 18/19	300	AP-1819-03	23,542.10
STATE	SP6473404 State 3C2 Direct Services 18/19	300	AP-1819-03	20,503.95
	Sub-Total Federal \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			1,345,785.81
	Sub-Total State \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			39,865.00
	California Health Advocates			
93.048	SP6476501 CHA Sr Medicare Patrol 18/19	300	SMP 18/19	1,528.00
93.048	SP6455801 SENIOR MEDICAR PATROL PGM 1516	300	SMP 15/16	4.96
	Sub-Total Pass Through Awards, Ca Health Advocates			1,532.96
	CA Dept of Aging			
93.052	SP6464401 ADMIN-OAA/CDA 17/18	300	AP-1718-03	150.12
93.052	SP6465801 AAA AP RECVBLS 17/18	300	AP-1718-03	541.81
93.052	SP6465901 PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(559.08)
93.052	SP6471701 Administration 18/19	300	AP-1819-03	11,275.33
93.052	SP6471705 AP Admin Fed 3E 18/19	300	AP-1819-03	14,200.64
93.052	SP6473101 3E FCSP 18/19	300	AP-1819-03	223,601.11
93.052	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(20.54)
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			249,189.39
	Planning and Service Area 2 Area Agency on Aging			
93.052	SP6466901 PSA2 FCSP 1718	300	6001-1718-A12	72.97
93.052	SP6474201 PSA2 FCSP 18/19	300	6001-1819-A12	149,410.47
	Sub-Total Federal \$ Pass Through Awards, Planning and Services Area 2 Area Agency of Aging Ca Dept of Aging			149,483.44
	CA Dept of Aging			
93.053	SP6465301 3C1 SUBK CONG 17/18	300	AP-1718-03	1,172.97
93.053	SP6465401 3C2 SUBK HD 17/18	300	AP-1718-03	3,950.10
93.053	SP6472601 3C1 Subcontacts 18/19	300	AP-1819-03	14,192.12
93.053	SP6472603 3C1 Subcontacts 18/19	300	AP-1819-03	11,700.88
93.053	SP6472701 3C2 SUBK 18/19	300	AP-1819-03	24,879.91
93.053	SP6472703 3C2 SUBK 18/19	300	AP-1819-03	20,648.09
93.053	SP6473301 3C1 Direct Services 18/19	300	AP-1819-03	6,112.00
93.053	SP6473303 3C1 Direct NSIP 18/19	300	AP-1819-03	11,765.60
93.053	SP6473401 3C2 Direct Services 18/19	300	AP-1819-03	12,600.00
93.053	SP6473403 3C2 Direct Services 18/19	300	AP-1819-03	19,064.51
	Sub-Total Federal \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			126,086.18
	National Council on Aging			
93.071	SP6470001 NOR STATE BENE ENRLMT CNTR '18	300	1189	28,900.83
	Sub-Total Federal \$ Pass Through Awards, National Council on Aging			28,900.83
	CA Dept of Aging			
93.071	SP6471001 MPPA FY 17/18 Passages	300	MI-1718-03	13,892.95
93.071	SP6477901 MPPA 2018 - 2020	300	MI-1819-03	4,874.97
	Sub-Total Federal \$ Pass Through Awards, Ca Dept of Aging			18,767.92

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CFDA No.	Grantor/Project No./Project Title	FIRM Code	Award/Contract Number	Expenditures
93.071	National Council on Aging North State Benefit Enrollment Sub-Total Federal \$ Pass Through Awards, National Council on Aging	300	SP-19-086	\$ 33,506.67 33,506.67
93.307	University of Iowa NIH HEALTH CNTRS CARE DUAL EIG Sub-Total Pass Through Awards, University of Iowa	200	W001022324	16,844.05 16,844.05
93.439	CA Dept of Public Health SPAN Grant - Colusa & Glenn Sub-Total Pass Through Awards, CA Dept of Public Health	300	18-10550	14,882.72 14,882.72
93.558	CA Dept of Social Services CALWorks	300	18-3027	292,983.44
93.558	SP6474001 Calworks July/Aug 18 Y3 Sub-Total, TANF Cluster, Pass Through Awards, Ca Dept of Social Services	300	16-STD-00830	43,613.64 336,597.08
93.658	CA Dept of Social Services Child Residential Train 18/19 Sub-Total Pass Through Awards, Ca Dept of Social Services	300	18-3049	119,958.54 119,958.54
93.658	UC Berkeley MSW-TITLE IV-E 16/17	100	00009244	2.97
93.658	SP6467101 BSW TITLE IV-E 17/18	100	00009244 Amd 1	7,715.75
93.658	SP6467301 PATHWAYS TITLE IV-E 17/18	100	00009244 Amd 1	430.85
93.658	SP6473901 Title IV-E Chld W/fare 18/19 Sub-Total Pass Through Awards, UC Berkeley	100	00009911	1,081,910.74 1,080,060.31
93.778	CA Dept of Aging PASSAGES EXEC DIRECTOR 17/18	300	AP-1718-03	(2,672.05)
93.778	SP6466201 ADMIN/SUPP SERV CDA	300	MS-1718-10	4,096.47
93.778	SP6466301 ADMIN/SUPP SERV CDA	300	MS-1718-10	(128.26)
93.778	SP6466401 ADMIN/SUPP SERV CDA	300	MS-1718-10	1,337.63
93.778	SP6473201 Exec Dir Distrib 18/19	300	AP-1819-03	(59.70)
93.778	SP6473501 MSSP CMS/Admin 18/19	300	MS-1819-10	208,569.80
93.778	SP6473601 MSSP CMS/Admin 18/19	300	MS-1819-10	284,871.01
93.778	SP6473701 MSSP CMS/Admin 18/19 Sub-Total Medicaid Cluster Pass Through Awards, Ca Dept of Social Services	300	MS-1819-10	117,663.57 613,678.47
STATE	CA Dept of Aging SP6474301 HICAP Admin 18/19	300	HI-1718-03 Amd 1	(52.37)
STATE	SP6474302 HICAP Reimb Admin 18/19	300	HI-1718-03 Amd 1	9,052.33
STATE	SP6474303 HICAP Fund Admin 18/19	300	HI-1718-03 Amd 1	4,526.69
STATE R	SP6466801 HICAP PROGRAM 17/18	300	HI-1718-03	3,081.05
STATE R	SP6474301 HICAP Admin 18/19 Sub-Total State \$ Pass Through Awards, Ca Dept of Aging	300	HI-1718-03 Amd 1	(106.32) 16,501.38
	Total Direct Awards			0
	Total Research and Development Direct Awards			299,982.72
	Total Federal \$ Pass Through Awards, Ca Dept of Aging			590,031.69
	Total State \$ Pass Through Awards, Ca Dept of Aging			263,424.94
	Total Local \$ Pass Through Awards, Ca Dept of Aging			(106.28)
	Total Federal \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			1,471,871.99
	Total State \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			39,865.00
	Total TANF Cluster Pass Through Awards, Ca Dept of Social Services			429,388.57
	Total Pass Through Awards			1,305,686.08
	Sub-Total Medicaid Cluster Pass Through Awards, Ca Dept of Social Services			613,678.47
	Total Department of Health and Human Services			5,013,823.18
	Corporation for National and Community Services			
	Direct Awards			
94.011	SP6077701 FOSTER GRANDPARENT 17/18	300	17SFPCA005 Amd 2	264,579.49
94.016	SP6074801 FOSTER GRANDPARENT 17/18	300	17SFPCA005	2,203.61
94.016	SP6074901 SENIOR COMPANION 17/18	300	17SCPCA002	(100.49)
94.016	SP6077801 SENIOR COMPANION 17/18 Total Corporation for National and Community Services	300	17SCPCA002 Amd 2	63,458.53 330,141.14

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

<u>CFDA No.</u>	<u>Grantor/Project No./Project Title</u>	<u>FIRM Code</u>	<u>Award/Contract Number</u>	<u>Expenditures</u>
	Department of Homeland Security			
	Pass Through Awards			
	CA Office of Emergency Services			
97.067	SP6476201 Comm Infrastructure-Fairground	300	2017-0083	\$ 17,568.33
	Total Department of Homeland Security			<u>17,568.33</u>
	Total Direct Awards			6,066,359.38
	Total Research and Development Direct Awards			1,833,728.07
	Total Pass Through Awards			3,005,058.36
	Total Child Nutrition Cluster Pass Through Awards			40,554.68
	Total SNAP Cluster Pass Through Awards			2,882,602.11
	Total Economic Development Cluster Other Direct Awards			170,189.01
	Total WIOA Cluster Pass Through Awards			5,899.28
	Total Highway Planning and Construction Cluster Pass Through Awards			(1,387.34)
	Total Research and Development Pass Through Awards			6,700.04
	Total TRIO Cluster Direct Awards			2,435,441.89
	Total Federal \$ Pass Through Awards, Ca Dept of Aging			590,031.69
	Total State \$ Pass Through Awards, Ca Dept of Aging			263,424.94
	Total Local \$ Pass Through Awards, Ca Dept of Aging			(106.28)
	Total Federal \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			1,471,871.99
	Total State \$ Aging Cluster Pass Through Awards, Ca Dept of Aging			39,865.00
	Total TANF Cluster Pass Through Awards, Ca Dept of Social Services			429,388.57
	Total Medicaid Cluster Pass Through Awards, Ca Dept of Social Services			613,678.47
	Total Foster Grandparent/Senior Companion Cluster Direct Awards			<u>330,141.14</u>
	Total Federal and Federal Pass Through Awards			19,880,257.34
	Total State and Other Awards Through Ca Dept of Aging			<u>303,183.66</u>
	Grand Total Federal, Federal Pass Through and CDA Other Awards			<u>\$ 20,183,441.00</u>

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)

Notes to Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Chico State Enterprises (CSE) under programs of the federal government for the year ended June 30, 2019. 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 financial position, changes in net assets, or cash flows of the CSE.

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 and/or OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

CSE did not elect to use the 10% de minimis cost rate as covered in the Uniform Guidance 2.CFR.200.414 indirect costs.

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Findings and Questioned Costs
 Year Ended June 30, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unmodified
Internal control over financial reporting:	
Significant deficiency(ies) identified?	No
Material weakness(es) identified?	Yes
Noncompliance material to the financial statements noted?	No

Federal Awards

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
11.558	State Broadband Data and Development
84.336	TQP GRO Stem
84.365	English Language Application State Grants
93.658	Foster Care Title IV-E
93.044	Aging Cluster
93.045	Aging Cluster
93.053	Aging Cluster
15.512	Central Valley Improvement Act, Title XXXIV
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as a low-risk auditee under the Uniform Guidance, 2 CFR section 200.520?	No

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section II – Financial Statement Findings

2019-001 – Reimbursable Expenses and Related Billings

Criteria: Management should have controls and processes in place to ensure that support for reimbursable expenses is submitted in a timely manner and any corresponding billings are completed within a specific period of time after the receipt of such support.

Condition: During our audit we reviewed a selection of cash disbursements and noted that many of the invoices and other equivalent information necessary for expense reimbursement by Chico State Enterprises (CSE) were being submitted by employees and subcontractors from a month to multiple months after the expense was actually incurred. This contributed to billings being done late resulting in a significant amount of unbilled expenses at year end. More specifically, there was approximately \$1,800,000 worth of reimbursable expenses related to state and federal contracts occurring before year end that were not recognized as a revenue for the year ended June 30, 2019 until late in August 2019. This necessitated a journal entry to record such amounts as revenue, accounts receivable, and unbilled revenue for the year ended June 30, 2019.

Questioned Costs: None

Context: The controls and structure of CSE were deficient to ensure that support for reimbursable expenses were received and any corresponding billings were completed in a timely manner.

Effect: This is considered to be a material weakness over financial reporting.

Recommendation: We recommend that CSE create (if not already created) and implement a formal invoice submission/reimbursement policy that outlines a specific amount of days a receipt or equivalent information must be submitted by in order for it to be reimbursed by CSE. We would also recommend that CSE evaluate its process for billing grantors for reimbursable expenses and create a policy that requires bills to be submitted to granting agencies within a certain amount of days of reimbursable expenses being processed.

Response: Management acknowledges the challenges the organization has faced in relation to: 1) obtaining invoices in a timely manner; 2) using that information in order to prepare timely billings and 3) the quick turnaround from fiscal year end to the required submission date for audits to the California State University Chancellor's Office.

In July of 2019, management facilitated a reorganization of the former Chico State University Research Foundation (RF). The new organization, Chico State Enterprises, resulted in the combining of the previous RF Accounting Department and the Research and Sponsored Programs Department into a single unit (the Business Services Department). While the reorganization did result in the reduction in forces of approximately 10%, the new organizational structure will allow for streamlined operations while increasing efficiency and providing greater, unified controls over the collection of invoices and reimbursement requests as well as the billing process.

Management will continue to work with external stakeholders to educate them on internal processes and policy, including the policy which specifically outlines the time frame for the submission of incurred expenses. Management will ensure that all stakeholders follow current and revised policies. Management is currently analyzing the billing process for efficiency opportunities and is committed to improved functionality, timeliness and process revisions in this area by December 31, 2019.

CHICO STATE ENTERPRISES (Formerly The CSU, Chico Research Foundation)

Schedule of Findings and Questioned Costs

Years Ended June 30, 2019

Section III – Federal Award Findings and Questioned Costs

None reported.

Section V – Prior Audit Findings

Material Weakness

2018-001 - Revenue Recognition

Condition: CSE receives multiple types of grants/contracts that have different terms for billing and reimbursements. The majority of grants/contracts are cost reimbursed and should have revenue recorded based on actual expenses incurred during the year. CSE also has other grants/contracts that require the CSE to meet a certain benchmark, complete a specific milestone, serve a required number of participants, provide space to use for specific programs, etc. before it is paid by the funder (non-cost reimbursable). Such contracts should have revenue recorded based on when CSE actually meets the criteria specified by the funder (i.e. meets a benchmark, completes a milestone, submits a report, etc.). CSE booked year end entries on non-cost reimbursable contracts/grants that recorded revenue and unbilled revenue based on the amount of expenses incurred on a project. This overstated revenue and unbilled revenue by approximately \$1,000,000.

Recommendation: It was recommended that CSE do an analysis of all existing grants/contracts to determine the frequency of billings and whether the grant/contract is cost reimbursable or not and then integrate the information from the analysis (grant type and frequency of billing) into the accounting software. That way CSE could better track billings, cash receipts, and expenses on a grant type basis and would allow CSE to better assess if the amount of unbilled revenue and revenue is correct at year end.

Current status: Corrective action taken in relation to finding 2019-001 will also address issues associated with grants and billings that contributed to the revenue recognition error discussed in finding 2018-001.

Corrective Action Plan

October 24, 2019

Aldrich CPAs and Advisors LLP
7676 Hazard Center Drive #1300
San Diego, California 92108

Audit Period: June 30, 2019

Chico State Enterprises (CSE) respectively submits the following corrective action plan for the year ended June 30, 2019.

Financial Statement Finding

Reference Number: 2019-001 – Reimbursable Expenses and Related Billings

Recommendation: We recommend that CSE create (if not already created) and implement a formal invoice submission/reimbursement policy that outlines a specific amount of days a receipt or equivalent information must be submitted by in order for it to be reimbursed by the CSE. We would also recommend that the CSE evaluate its process for billing grantors for reimbursable expenses and create a policy that requires bills to be submitted to granting agencies within a certain amount of days of reimbursable expenses being processed.

Action Taken: Management acknowledges the challenges the organization has faced in relation to: 1) obtaining invoices in a timely manner; 2) using that information in order to prepare timely billings and 3) the quick turnaround from fiscal year end to the required submission date for audits to the California State University Chancellor's Office.

In July of 2019, management facilitated a reorganization of the former Chico State University Research Foundation (RF). The new organization, Chico State Enterprises (CSE), resulted in the combining of the previous RF Accounting Department and the Research and Sponsored Programs Department into a single unit (the Business Services Department). While the reorganization did result in the reduction in forces of approximately 10%, the new organizational structure will allow for streamlined operations while increasing efficiency and providing greater, unified controls over the collection of invoices and reimbursement requests as well as the billing process.

Management will continue to work with external stakeholders to educate them on internal processes and policy, including the policy which specifically outlines the time frame for the submission of incurred expenses. Management will ensure that all stakeholders follow current and revised policies. Management is currently analyzing the billing process for efficiency opportunities and is committed to improved functionality, timeliness and process revisions in this area by December 31, 2019.