

**THE CSU, CHICO  
RESEARCH FOUNDATION**

**Chico, California**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTAL INFORMATION WITH  
INDEPENDENT AUDITORS' REPORTS**

**June 30, 2009 and 2008**

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*The CSU, Chico  
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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
The CSU, Chico Research Foundation  
Chico, California

We have audited the accompanying statement of net assets of The CSU, Chico Research Foundation (the Research Foundation), a nonprofit organization and a component unit of the California State University, Chico, California, as of June 30, 2009, and the related statements of revenues, expenses and changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Research Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior-year summarized comparative information has been derived from the Research Foundation's 2008 financial statements and, in our report dated September 9, 2008, we expressed an unqualified opinion on those statements.

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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Research Foundation as of June 30, 2009, and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in note 1, the financial statements include investments valued at \$1,193,420 (4.76% of net assets) as of June 30, 2009, whose fair values have been estimated by the Research Foundation in the absence of readily determinable fair values. The Research Foundation's estimates are based on information provided by the fund managers.

In accordance with *Government Auditing Standards*, we have also issued our report dated September 21, 2009, on our consideration of the Research Foundation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting, and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The Research Foundation has not presented management's discussion and analysis (MD&A) that the Governmental Accounting Standards Board has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

## **INDEPENDENT AUDITORS' REPORT**

Continued

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of the Research Foundation taken as a whole. The accompanying schedule of expenditures of federal awards and the financial information listed as supplemental information in the table of contents are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the California State University Chancellor's Office; or by management; and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Matson and Isom*

September 21, 2009

# STATEMENTS OF NET ASSETS

*The CSU, Chico  
Research Foundation*

June 30	2009	2008
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 1,631,626	\$ 1,159,418
Short-term investments	4,249,039	5,676,244
Accounts receivable - net	7,846,326	6,321,776
Prepaid expenses and other assets	409,952	503,588
<b>Total Current Assets</b>	<b>14,136,943</b>	<b>13,661,026</b>
<b>NONCURRENT ASSETS</b>		
Notes receivable	25,000	25,000
Other long-term investment	20,000	20,000
Capital assets - net	19,416,103	16,299,932
Other assets	438,250	399,778
<b>Total Noncurrent Assets</b>	<b>19,899,353</b>	<b>16,744,710</b>
<b>Total Assets</b>	<b>\$ 34,036,296</b>	<b>\$ 30,405,736</b>
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 1,666,885	\$ 1,388,212
Accrued salaries and benefits payable	921,901	937,909
Accrued compensated absences	51,338	36,707
Deferred revenue	8,800	1,175
Capitalized lease obligations - current portion	50,002	-
Long-term debt obligations - current portion	625,300	620,300
Other current liabilities	40,247	33,758
<b>Total Current Liabilities</b>	<b>3,364,473</b>	<b>3,018,061</b>
<b>NONCURRENT LIABILITIES</b>		
Accrued compensated absences - net of current portion	19,096	11,878
Capitalized lease obligations - net of current portion	54,252	-
Long-term debt obligations - net of current portion	4,613,971	5,128,971
Depository accounts	7,600	8,400
Other postemployment benefits obligation	521,067	631,173
Other long-term liabilities	380,753	388,434
<b>Total Noncurrent Liabilities</b>	<b>5,596,739</b>	<b>6,168,856</b>
<b>Total Liabilities</b>	<b>8,961,212</b>	<b>9,186,917</b>
<b>NET ASSETS</b>		
Invested in capital assets - net of related debt	14,412,648	10,893,343
Restricted for:		
Expendable:		
Research	774,480	886,438
Loans	47,351	49,601
Capital projects	216,281	26,716
Other	534,115	570,691
Unrestricted	9,090,209	8,792,030
<b>Total Net Assets</b>	<b>25,075,084</b>	<b>21,218,819</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 34,036,296</b>	<b>\$ 30,405,736</b>

*The accompanying notes are an integral part of these financial statements.*

**STATEMENTS OF REVENUES, EXPENSES, AND  
CHANGES IN NET ASSETS**

*The CSU, Chico  
Research Foundation*

Years Ended June 30	<b>2009</b>	<b>2008</b>
<b>REVENUES</b>		
<b>OPERATING REVENUES</b>		
Student tuition and fees	\$ 302,427	\$ 395,882
Grants and contracts - noncapital:		
Federal	16,269,456	14,753,742
State	8,794,244	5,152,483
Local	1,177,400	1,283,044
Nongovernmental	2,996,576	3,091,549
Sales and services of educational activities	1,780,466	1,580,103
Sales and services of auxiliary enterprises	3,684,198	3,402,476
Other operating revenues	5,442,404	5,368,467
<b>Total Operating Revenues</b>	<b>40,447,171</b>	<b>35,027,746</b>
<b>EXPENSES</b>		
<b>OPERATING EXPENSES</b>		
Instruction	3,261,174	4,821,577
Research	2,752,118	2,761,904
Public services	19,639,646	17,576,928
Academic support	4,940,050	2,193,748
Student services	2,904,999	1,710,906
Institutional support	2,729,727	2,550,098
Operation and maintenance of plant	1,021,205	537,206
Student grants and scholarships	186,788	190,729
Auxiliary enterprises expenditures	1,924,211	1,491,496
Depreciation and amortization	872,191	831,597
<b>Total Operating Expenses</b>	<b>40,232,109</b>	<b>34,666,189</b>
<b>Net Operating Revenue</b>	<b>215,062</b>	<b>361,557</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income (loss) - net	(146,855)	92,514
Interest expense	(262,727)	(234,541)
Other nonoperating revenue	660,599	478,937
<b>Net Nonoperating Revenues</b>	<b>251,017</b>	<b>336,910</b>
<b>Income Before Other Additions</b>	<b>466,079</b>	<b>698,467</b>
Grants and gifts - capital	3,390,186	268,275
<b>Increase in Net Assets</b>	<b>3,856,265</b>	<b>966,742</b>
<b>Net Assets - Beginning of Year</b>	<b>21,218,819</b>	<b>20,252,077</b>
<b>Net Assets - End of Year</b>	<b>\$ 25,075,084</b>	<b>\$ 21,218,819</b>

*The accompanying notes are an integral part of these financial statements.*

**STATEMENTS OF CASH FLOWS***The CSU, Chico  
Research Foundation*

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<u>Years Ended June 30</u>	<u>2009</u>	<u>2008</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition and fees	\$ 302,427	\$ 395,882
Federal grants and contracts	15,362,848	14,535,648
State grants and contracts	7,506,987	6,110,083
Local grants and contracts	1,150,563	1,228,394
Nongovernmental grants and contracts	3,352,056	3,316,402
Payments to suppliers	(21,771,936)	(17,770,025)
Payments to employees	(16,977,992)	(16,022,741)
Payments to students	(237,692)	(160,250)
Sales and services of educational activities	3,685,446	1,434,413
Sales and services of auxiliary enterprises	1,896,701	3,458,902
Other receipts	5,632,973	5,236,738
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>(97,619)</b>	<b>1,763,446</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Other	670,121	448,085
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Capital grants and gifts	3,390,186	268,275
Proceeds from sale of capital assets	14,532	10,345
Acquisitions of capital assets	(3,849,298)	(1,462,789)
Principal paid on capital debt	(568,864)	(347,336)
Interest paid on capital debt	(367,200)	(234,708)
<b>Net Cash Used by Capital and Related Financing Activities</b>	<b>(1,380,644)</b>	<b>(1,766,213)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Investment income	146,523	182,717
Purchase of investments	(19,861,867)	(16,919,015)
Withdrawals from investments	20,995,694	16,971,859
<b>Net Cash Provided by Investing Activities</b>	<b>1,280,350</b>	<b>235,561</b>
<b>Increase in Cash and Cash Equivalents</b>	<b>472,208</b>	<b>680,879</b>
<b>Cash and Cash Equivalents - Beginning of Year</b>	<b>1,159,418</b>	<b>478,539</b>
<b>Cash and Cash Equivalents - End of Year</b>	<b>\$ 1,631,626</b>	<b>\$ 1,159,418</b>

*The accompanying notes are an integral part of these financial statements.*



**STATEMENTS OF CASH FLOWS**

*The CSU, Chico*  
*Research Foundation*  
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<u>Years Ended June 30</u>	<u>2009</u>	<u>2008</u>
<b>RECONCILIATION OF NET OPERATING REVENUE TO NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
Operating revenue	\$ 215,062	\$ 361,557
Adjustments to reconcile operating revenue to net cash provided by operating activities:		
Depreciation and amortization expense	872,191	831,597
Change in assets and liabilities:		
Accounts receivable - net	(1,524,550)	617,070
Prepaid expenses and other assets	55,164	28,251
Accounts payable	278,673	(109,563)
Accrued salaries and benefits payable	(16,008)	(23,181)
Accrued compensated absences	21,849	5,383
Deferred revenue	7,625	(750)
Capitalized lease obligations	104,254	-
Depository accounts	(800)	(6,136)
Other postemployment benefits obligations	(110,106)	75,550
Other liabilities	(973)	(16,332)
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ (97,619)</b>	<b>\$ 1,763,446</b>

*The accompanying notes are an integral part of these financial statements.*

**1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Activities** The CSU, Chico Research Foundation (the Research Foundation) is a not-for-profit auxiliary organization of California State University, Chico (CSUC) that administers various funds and performs other activities related to the CSUC community. The Research Foundation administers the grants and contracts as well as the nonphilanthropic agency accounts, incentive accounts, and enterprise activities.

**Basis of Accounting** Pursuant to the requirements established by the Chancellor of the California State University, the Research Foundation has adopted the provisions of Statement No. 35 of the Governmental Accounting Standards Board (GASB), *Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities*. With minor exceptions, this statement provides that public colleges and universities are subject to the financial reporting requirements of GASB Statement No. 34, applicable to state and local governments. The Research Foundation is an auxiliary organization to CSUC; and, therefore, is determined to be a “component unit” of CSUC in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. All component units are required to adopt GASB Statement Nos. 34 and 35. Management has elected not to present management’s discussion and analysis (MD&A) that GASB has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The Research Foundation applies Financial Accounting Standards Board pronouncements issued through November 30, 1989, only to the extent that they have not been superseded by GASB pronouncements issued after GASB Statement No. 1.

The financial statements are prepared using the economic measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when incurred.

**Cash and Cash Equivalents** Cash and cash equivalents are defined as short-term, highly liquid investments that are readily convertible to known amounts of cash and present insignificant risk of change in value because of a change in interest rates. They consist of cash on hand and in commercial checking, money market, and savings accounts.

The Research Foundation has secured a contract for deposit of monies with Tri Counties Bank whereby all deposits will be subject to the security provided to local public agencies. The deposits are collateralized with securities held by the Union Bank of California.

**Investments** Short-term investments consist of time certificates of deposit and deposits in Local Agency Investment Fund (LAIF). Investments also include Common Fund, which consists of U.S. government securities, corporate obligations, and other securities that are recorded at their estimated fair value based on information received by the fund manager.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009 and 2008

*The CSU, Chico  
Research Foundation*

Investments for which a readily determinable fair value does not exist are referred to as alternative investments. These investments may be structured as limited partnerships, limited liability corporations, trusts, or corporations. The fair value of these investments have been estimated by the Research Foundation. The Research Foundation's estimates are based on information provided by the fund managers. For the years ended June 30, 2009 and 2008, the Research Foundation holds alternative investments amounts of \$1,193,420 (4.76% of net assets) and \$1,458,608 (6.87% of net assets), respectively.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid market investments with maturities of one year or less at the time of purchase are stated at amortized cost. All other investments are stated at fair value.

The Research Foundation participates in LAIF managed by the state of California. As of June 30, 2009, the LAIF pool includes structured notes and asset-backed securities which total 14.71% of the total portfolio. These structured notes and asset-backed securities are subject to market risk as interest rates change. The fair value of the Research Foundation's investment in LAIF is the same as the carrying value of the pool shares. As of June 30, 2009, the fair value of LAIF is 100.13% of the carrying value and is deemed to not represent a material difference. There are no LAIF funds invested in derivatives as of June 30, 2009. Oversight of LAIF is provided by the Local Investment Advisory Board (LIAB), which consists of five members as designated by statute. The chairman of the LIAB is the State treasurer or his designated representative. The Research Foundation is considered to be a voluntary participant in the LAIF investment pool.

The Research Foundation's investment policy established safety of principal as the primary investment objective to realize a reasonable interest yield.

**Accounts Receivable** Accounts receivable include amounts due from the federal government, state and local governments, or private sources in connection with reimbursement of allowable expenditures made pursuant to the Research Foundation's grants and contracts. Additionally, accounts receivable consists of CSUC faculty emergency loan funds and other miscellaneous accounts receivable. The Research Foundation utilizes the allowance method with respect to its accounts receivable. The allowance recorded was \$2,750 and \$490 and as of June 30, 2009 and 2008, respectively.

**Prepaid Expenses and Other Assets** Prepaid expenses and other assets include inventories and deferred crop planting expenses. Deferred crop planting expenses represent the cost of seed, fertilizer, labor, and other crop preparation expenses which will be charged to operations when the related crop revenue is recognized.

**Inventories** Feed inventory is stated at cost, and horticulture inventory is stated at average cost. Both are on a first-in, first-out basis. Feeder livestock is stated at the lower of cost or market value.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2009 and 2008

*The CSU, Chico  
Research Foundation*

Inventories, included in prepaid expenses and other assets, consisted of the following:

	<b>2009</b>	<b>2008</b>
Feeder livestock	\$ 27,433	\$ 35,050
Meat lab	9,638	13,237
Feed	38,601	36,816
Other	29,432	33,066
<b>Total</b>	<b>\$ 105,104</b>	<b>\$ 118,169</b>

**Other Long-Term Investment** Other long-term investment is real estate held for sale. It is recorded at the fair market value determined on the date it was donated.

**Capital Assets** Capital assets are stated at cost, or if acquired by gift, are recorded at estimated market value at the date of acquisition. Livestock is recorded at a unit value which approximates average cost for the particular species, gender, size, and age of the animal. Capital assets are not capitalized by the Research Foundation if the title remains with or reverts to the grantor. Planned major maintenance is accounted for using the direct expense method. Expenditures for new construction, major renewals and replacements, and equipment over \$5,000 are capitalized.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Depreciation for capital assets purchased with grant and contract funds has been charged using an estimated useful life of five years. Livestock is not depreciated because management considers the unit values to approximate amounts to be realized on the ultimate disposition of livestock.

**Net Assets** The District's net assets are classified as follows:

*Invested in capital assets - net of related debt* represents the District's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred for capital assets but not yet expended, such amounts are not included as a component of invested in capital assets - net of related debt.

*Restricted net assets - expendable* include resources in which the Research Foundation is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. Restricted net assets include a donor restricted research endowment, faculty emergency loan fund, and funds held for CSUC for campus licensing agreements

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, restricted resources are applied first.

**Depository Accounts** Depository accounts represent the amount of tenant security deposits on property the Research Foundation leases through a property management company.

**Operating and Nonoperating Revenues (Expenses)** All revenues that relate to the ongoing operations of the Research Foundation are included in operating revenues. Gains and losses not directly related to the ongoing operations and interest incurred on capital related debt is reported as nonoperating.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2009 and 2008

*The CSU, Chico  
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Charges for services include revenues based on exchange transactions, namely sales of educational and student activities and sales of agricultural products.

Grants and contracts are received from federal and state governmental agencies and various other organizations. The Research Foundation receives an administration fee to cover indirect overhead costs and recognizes this fee as income over the life of the grant or contract as a percentage of total expenditures or salaries and wages as specified in the grant or contract. Grants and contracts to be expended are not reflected in the financial statements of the Research Foundation. The balance of these accounts totaled \$17,152,086 and \$17,534,231 at June 30, 2009 and 2008, respectively.

Grants and gifts-capital includes real property or equipment received from donors, federal, state, and other funding agencies.

***Operating Expenses*** Administrative overhead charges are included in operating expenses. When these charges are made to various programs, they are included in the direct expenses of those programs. Allocations of overhead expenses from one function to another, and within one function, are eliminated in the statement of activities so that allocated expenses are reported only by the function to which they were allocated.

***Use of Estimates*** The preparation of financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

***Operating Lease and Facility Use Agreements*** The Research Foundation operates as an auxiliary organization to CSUC under an operating agreement negotiated every five years. The current operating and lease agreements expire on June 30, 2012. The Research Foundation uses certain CSUC and other facilities under lease agreements requiring annual or monthly rental payments, or space trades. All leases are cancelable with 30 days' notice to the lessor. Lease payments amounted to \$153,257 and \$156,367 for the years ended June 30, 2009 and 2008, respectively.

***Business, Financial, and Information Technology Services*** The Associated Students of CSU, Chico (Associated Students) by contract provides business, financial, and information technology services to the Research Foundation. The cost of these services was \$815,881 and \$775,615 for the years ended June 30, 2009 and 2008, respectively.

The Research Foundation provides administrative and financial services to the University Foundation. The revenue for these services was \$490,302 and \$452,002 for the years ended June 30, 2008 and 2007, respectively.

***Receivable From the Associated Students*** As required by the operating lease agreement between CSUC and the Associated Students, all payments related to this agreement are directed to the Research Foundation. The amount receivable from the Associated Students for this obligation was \$612,373 and \$604,361 at June 30, 2009 and 2008, respectively.

***Receivable/Payable With CSUC*** Receivables and payables with CSUC are a result of grant and contract transactions and other miscellaneous supplies and services. The amounts receivable and payable for the year ended June 30, 2009, for these obligations were \$126,516 and \$513,419, respectively. The respective amounts for the year ended June 30, 2008, were \$485,790 and \$367,778.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2009 and 2008

*The CSU, Chico  
Research Foundation*

**Income Taxes** The Research Foundation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. However, income from certain activities not directly related to the tax-exempt purpose is subject to taxation as unrelated business income. The Research Foundation functionally supports CSUC and has therefore not been classified as a private foundation under Section 509(a)(3), Type III.

**Personnel** The Research Foundation provides personnel services to the University Foundation under contract. The University Foundation reimburses the Research Foundation for the cost of these services. The personnel hired are employees of the Research Foundation and participate in the Research Foundation's benefit plans. The University Foundation indemnifies the Research Foundation for the acts of its employees under the University Foundation's supervision. The amounts receivable from the University Foundation were \$69,978 and \$67,678 at June 30, 2009 and 2008, respectively.

**Reclassifications** Certain balances in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements. These reclassifications have not had any impact on net income.

**2. CASH AND CASH EQUIVALENTS**

Custodial credit risk is the risk that, in the event of a bank failure, the Research Foundation's deposits may not be returned. The Research Foundation does not have a policy for custodial credit risk. As of June 30, 2009, \$1,616,361 of the Research Foundation's bank balance of \$1,621,039 was uninsured and collateralized with securities held by the pledging financial institutions' trust department. As of June 30, 2008, \$1,141,139 of the Research Foundation's bank balance of \$1,149,603 was uninsured and collateralized with securities held by the pledging financial institutions' trust department.

**3. INVESTMENTS**

Investments for the year ended June 30, 2009, were as follows:

	<b>Current Unrestricted</b>	<b>Noncurrent Unrestricted</b>	<b>Total</b>
Local Agency Investment Fund	\$ 2,857,620	\$ -	\$ 2,857,620
Real estate	-	20,000	20,000
Certificates of deposit	198,000	-	198,000
Common Fund	1,193,419	-	1,193,419
Note Receivable	-	25,000	25,000
<b>Total Investments</b>	<b>\$ 4,249,039</b>	<b>\$ 45,000</b>	<b>\$ 4,294,039</b>

Investments for the year ended June 30, 2008, were as follows:

	<b>Current Unrestricted</b>	<b>Noncurrent Unrestricted</b>	<b>Total</b>
Local Agency Investment Fund	\$ 4,019,636	\$ -	\$ 4,019,636
Real estate	-	20,000	20,000
Certificates of deposit	198,000	-	198,000
Common Fund	1,458,608	-	1,458,608
Note receivable	-	25,000	25,000
<b>Total Investments</b>	<b>\$ 5,676,244</b>	<b>\$ 45,000</b>	<b>\$ 5,721,244</b>

### **Credit Risk**

The Research Foundation's investment policy does not limit its investment choices. The Research Foundation's investments in LAIF and Common Fund are unrated.

### **Concentration of Credit Risk**

Financial instruments which potentially subject the Research Foundation to concentrations of credit risk consist primarily of cash investments. More than 5% of the Research Foundation's investments are in LAIF and Common Fund. At June 30, 2009, these investments were 66.54% and 27.79%, respectively, of the Research Foundation's total investments. At June 30, 2008, these investments were 70.26% and 25.49% respectively, of the Research Foundation's total investments.

### **Interest Rate Risk**

Interest rate risk is the risk whereby changes in market interest rates could adversely affect the fair value of an investment. The Research Foundation does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

## **4. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following:

	<b>2009</b>	<b>2008</b>
Federal, state, and other grants and contracts	\$ 6,736,284	\$ 4,871,062
CSUC faculty emergency loan funds	47,351	49,601
Other	1,065,441	1,401,603
<b>Subtotal</b>	<b>7,849,076</b>	<b>6,322,266</b>
Less: Allowance for doubtful accounts	(2,750)	(490)
<b>Total</b>	<b>\$ 7,846,326</b>	<b>\$ 6,321,776</b>

**5. CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2009, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Ending Balance</b>
<b>NONDEPRECIABLE CAPITAL ASSETS</b>					
Land and land improvements	\$ 5,932,443	\$ -	\$ -	\$ -	\$ 5,932,443
Construction in progress	525,509	3,226,262	-	(30,037)	3,721,734
Breeding livestock	93,870	(5,810)	-	-	88,060
<b>Total Nondepreciable Capital Assets</b>	<b>6,551,822</b>	<b>3,220,452</b>	<b>-</b>	<b>(30,037)</b>	<b>9,742,237</b>
<b>DEPRECIABLE CAPITAL ASSETS</b>					
Building and improvements	11,289,789	259,956	(69,434)	30,037	11,510,348
Equipment and furnishings	4,999,527	559,303	(73,316)	-	5,485,514
<b>Total Depreciable Capital Assets</b>	<b>16,289,316</b>	<b>819,259</b>	<b>(142,750)</b>	<b>30,037</b>	<b>16,995,862</b>
<b>Subtotal</b>	<b>22,841,138</b>	<b>4,039,711</b>	<b>(142,750)</b>	<b>-</b>	<b>26,738,099</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>					
Building and improvements	(2,970,486)	(387,953)	55,985	-	(3,302,454)
Equipment and furnishings	(3,570,720)	(484,238)	35,416	-	(4,019,542)
<b>Total Accumulated Depreciation</b>	<b>(6,541,206)</b>	<b>(872,191)</b>	<b>91,401</b>	<b>-</b>	<b>(7,321,996)</b>
<b>Total Net Capital Assets</b>	<b>\$ 16,299,932</b>	<b>\$ 3,167,520</b>	<b>\$ (51,349)</b>	<b>\$ -</b>	<b>\$ 19,416,103</b>

Capital asset activity for the year ended June 30, 2008, was as follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Transfers</b>	<b>Ending Balance</b>
<b>NONDEPRECIABLE CAPITAL ASSETS</b>					
Land and land improvements	\$ 5,932,443	\$ -	\$ -	\$ -	\$ 5,932,443
Construction in progress	302,046	309,451	-	(85,988)	525,509
Breeding livestock	78,980	14,890	-	-	93,870
<b>Total Nondepreciable Capital Assets</b>	<b>6,313,469</b>	<b>324,341</b>	<b>-</b>	<b>(85,988)</b>	<b>6,551,822</b>
<b>DEPRECIABLE CAPITAL ASSETS</b>					
Building and improvements	10,512,244	746,349	(54,792)	85,988	11,289,789
Equipment and furnishings	4,631,112	392,098	(23,683)	-	4,999,527
<b>Total Depreciable Capital Assets</b>	<b>15,143,356</b>	<b>1,138,447</b>	<b>(78,475)</b>	<b>85,988</b>	<b>16,289,316</b>
<b>Subtotal</b>	<b>21,456,825</b>	<b>1,462,788</b>	<b>(78,475)</b>	<b>-</b>	<b>22,841,138</b>
<b>LESS: ACCUMULATED DEPRECIATION</b>					
Building and improvements	(2,666,993)	(358,285)	54,792	-	(2,970,486)
Equipment and furnishings	(3,116,600)	(473,312)	19,192	-	(3,570,720)
<b>Total Accumulated Depreciation</b>	<b>(5,783,593)</b>	<b>(831,597)</b>	<b>73,984</b>	<b>-</b>	<b>(6,541,206)</b>
<b>Total Net Capital Assets</b>	<b>\$ 15,673,232</b>	<b>\$ 631,191</b>	<b>\$ (4,491)</b>	<b>\$ -</b>	<b>\$ 16,299,932</b>

The detail of depreciation and amortization expense was as follows:

	<b>2009</b>	<b>2008</b>
<b>Depreciation and Amortization Expense Related to Capital Assets</b>	<b>\$ 872,191</b>	<b>\$ 831,597</b>



**6. OTHER ASSETS**

Other assets consisted of the following:

	<u>2009</u>	<u>2008</u>
Deposits held by property managers	\$ 127,415	\$ 88,054
Bond reserve accounts held by trustee	310,835	311,724
<b>Total Other Assets</b>	<u>\$ 438,250</u>	<u>\$ 399,778</u>

**7. CAPITALIZED LEASE AND LONG-TERM DEBT OBLIGATIONS**

Capitalized lease and long-term debt obligations consisted of the following:

	<u>2009</u>	<u>2008</u>
<b>CAPITALIZED LEASE OBLIGATION</b>		
Lease purchase agreement with Portable Facilities Leasing to be repaid in two annual installments of \$58,864, including interest at 8.19% per annum. The lease is secured by five used portable buildings.	\$ 104,254	\$ -
<b>LONG-TERM DEBT OBLIGATIONS</b>		
Noninterest bearing agreements with the state of California, payable in cash or in-kind upon mutual agreement or 30 days' notice by either party. The agreements are secured by cattle, sheep, swine, and horticulture.	73,971	73,971
Noninterest bearing note payable to the City of Chico to be repaid in 20 annual payments of \$25,000 through June 2020. The note is secured by cash reserves and other assets.	275,000	300,000
Note payable to River Network to be repaid in the future or forgiven. The note was to be repaid to the extent the Foundation was able to raise funds for acquisition of the land for the Big Chico Creek Ecological Preserve. New management of River Network and the Foundation will discuss ways to raise additional funds to repay the note. To the extent additional funds are not raised, River Network and the Foundation plan to sign an agreement to forgive the unpaid balance on the note. Interest accrued at 5% for the year ended June 30, 2003. Per a revised agreement dated July 1, 2003, no additional interest is to accrue. The note is secured by real property.	490,300	490,300
<b>Long-Term Debt Obligations, Balance Forward</b>	<u>\$ 839,271</u>	<u>\$ 864,271</u>

	<b>2009</b>	<b>2008</b>
<b>Long-Term Debt Obligations, Balance Brought Forward</b>	\$ 839,271	\$ 864,271
Note payable to a private party, due and payable five years after close of escrow on the purchased property. Interest on the installment agreement is at 6% per annum, payable monthly. The note is secured by real property.	-	380,000
Public auxiliary organization revenue bonds payable of \$5,115,000 acquired through A.G. Edwards & Sons, Inc. The bonds were acquired to fund the cost of a building located at 25 Main Street, Chico, California, and to refinance the outstanding amount of the Foundation's auxiliary organization revenue bonds Series 2000, which were originally acquired to fund the cost of the CSUC, soccer stadium and the building located at 35 Main Street, Chico, California. The bonds will be repaid to the trustee in 30 annual installments, including principal, interest, and sinking fund payments, beginning June 2003 with interest rates ranging from 2.00% to 4.75%. The bonds are secured by revenues of the Foundation.	4,400,000	4,505,000
<b>Total Long-Term Debt Obligations</b>	<b>5,239,271</b>	<b>5,749,271</b>
<b>Total Capitalized Lease and Long-Term Debt Obligations</b>	<b>\$ 5,343,525</b>	<b>\$ 5,749,271</b>

Long-term liability obligation activity for the year ended June 30, 2009, was as follows:

Description	Balance			Balance June 30, 2009	Current Portion	Long-Term Portion
	June 30, 2008	Additions	Reductions			
ACCRUED COMPENSATED ABSENCES	\$ 48,585	\$ 82,156	\$ (60,307)	\$ 70,434	\$ 51,338	\$ 19,096
CAPITALIZED LEASE OBLIGATIONS	-	163,118	(58,864)	104,254	50,002	54,252
LONG-TERM DEBT OBLIGATIONS:						
Revenue bonds payable	4,505,000	-	(105,000)	4,400,000	110,000	4,290,000
Notes payable	1,244,271	-	(405,000)	839,271	515,300	323,971
<b>Total Long-Term Debt Obligations</b>	<b>5,749,271</b>	<b>-</b>	<b>(510,000)</b>	<b>5,239,271</b>	<b>625,300</b>	<b>4,613,971</b>
<b>Total Long-Term Liabilities</b>	<b>\$ 5,797,856</b>	<b>\$ 245,274</b>	<b>\$ (629,171)</b>	<b>\$ 5,413,959</b>	<b>\$ 726,640</b>	<b>\$ 4,687,319</b>

Long-term liability obligation activity for the year ended June 30, 2008, was as follows:

Description	Balance			Balance June 30, 2008	Current Portion	Long-Term Portion
	June 30, 2007	Additions	Reductions			
ACCRUED COMPENSATED ABSENCES	\$ 43,202	\$ 48,573	\$ (43,190)	\$ 48,585	\$ 36,707	\$ 11,878
LONG-TERM DEBT OBLIGATIONS:						
Revenue bonds payable	4,610,000	-	(105,000)	4,505,000	105,000	4,400,000
Notes payable	1,486,607	-	(242,336)	1,244,271	515,300	728,971
<b>Total Long-Term Debt Obligations</b>	<b>6,096,607</b>	<b>-</b>	<b>(347,336)</b>	<b>5,749,271</b>	<b>620,300</b>	<b>5,128,971</b>
<b>Total Long-Term Liabilities</b>	<b>\$ 6,139,809</b>	<b>\$ 48,573</b>	<b>\$ (390,526)</b>	<b>\$ 5,797,856</b>	<b>\$ 657,007</b>	<b>\$ 5,140,849</b>

Future minimum lease payments are as follows:

<u>Years Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal and Interest</u>
2010	\$ 50,002	\$ 8,862	\$ 58,864
2011	54,252	4,612	58,864
<b>Total Minimum Lease Payments</b>	<b>\$ 104,254</b>	<b>\$ 13,474</b>	117,728
Less: Amounts representing interest			13,474
<b>Present Value of Future Minimum Lease Payments</b>			104,254
Less: Current portion			50,002
<b>Capitalized Lease Obligation - Net of Current Portion</b>			<b>\$ 54,252</b>

Debt service requirements are as follows:

<u>Years Ending</u>	<u>Revenue Bonds</u>		<u>All Other Long-Term Debt Obligations</u>		<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 110,000	\$ 198,513	\$ 515,300	\$ -	\$ 625,300	\$ 198,513
2011	115,000	195,075	25,000	-	140,000	195,075
2012	115,000	191,165	25,000	-	140,000	191,165
2013	120,000	187,025	25,000	-	145,000	187,025
2014	125,000	182,525	98,971	-	223,971	182,525
2015-2019	560,000	828,444	125,000	-	685,000	828,444
2020-2024	485,000	701,525	25,000	-	510,000	701,525
2025-2029	760,000	513,475	-	-	760,000	513,475
2030-2033	2,010,000	334,163	-	-	2,010,000	334,163
<b>Total</b>	<b>\$ 4,400,000</b>	<b>\$ 3,331,910</b>	<b>\$ 839,271</b>	<b>\$ -</b>	<b>\$ 5,239,271</b>	<b>\$ 3,331,910</b>

## 8. OTHER LONG-TERM LIABILITIES

Other long-term liabilities consisted of the following:

	<u>2009</u>	<u>2008</u>
Reserve for grant cost disallowance	\$ 371,911	\$ 369,643
Other	8,842	18,791
<b>Total Other Long-Term Liabilities</b>	<b>\$ 380,753</b>	<b>\$ 388,434</b>

**9. ACCRUED COMPENSATED ABSENCES**

Employees of the Research Foundation are entitled to paid vacation and paid sick leave based on length of service and other factors. It is impractical to estimate the amount of compensation for future paid sick days; and, accordingly, no liability for these amounts has been recorded in the accompanying financial statements. The Research Foundation's policy is to recognize the costs of those compensated absences when actually paid to employees as sick leave does not vest to the employee. The liability for compensated absences relating to paid vacation has been accrued for all employees, except those funded by grants and contracts. The compensated absences liability will be paid by both the General Fund and the Auxiliary Activities Fund.

**10. HEALTH CARE BENEFITS**

The Research Foundation entered into a contract with the California State University Risk Management Authority (CSURMA) to provide a fully insured healthcare and vision plan for eligible employees. The Research Foundation also contracted with Premier Access to provide a fully insured dental plan for eligible employees. Postretirement health benefits are not required as a part of the CSURMA contract, however, the Research Foundation has elected to provide that benefit.

Total health, dental, and vision insurance expense, except for employees funded by grants and contracts, amounts to \$260,019 and \$240,811 for the years ended June 30, 2009 and 2008, respectively.

**11. RETIREMENT PLANS**

Through June 15, 2009, the Research Foundation sponsored a 401(k) savings plan. As of June 16, 2009, the Research Foundation suspended the 401(k) savings plan and replaced it with a 403(b) savings plan. Under both plans, the Research Foundation covers fully benefited employees in a funded position. The employer contributions to the plan are at the discretion of the Board of Directors. The employer contribution is based upon an employee's years of service. At the beginning of the second year of service, the Research Foundation contributes 2% of the employee's pay to the plan. The percentage increases by 2% for each year of service up to a maximum contribution of 8%. Employer contributions vest immediately to the employee. Expense recognized for both plans amounted to \$98,526 and \$81,580 for the years ended June 30, 2009 and 2008, respectively. The expense amounts for the savings plans do not include amounts paid for employees funded by grants and contracts.

## 12. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

### *Plan Description*

The Research Foundation sponsors an endowment-funded postretirement health care plan that covers both salaried and nonsalaried benefited employees. The plan provides medical benefits to qualified retirees to the extent sustainable by the provided endowment and can be terminated at any time. The postretirement health care plan is contributory with retiree contributions adjusted annually. Employees who retired prior to January 1, 2006, are qualified after 15 years of credited service and attainment of age 55. Employees retiring after January 1, 2006, are qualified after 15 years of credited service and the attainment of age 60. At June 30, 2009, five participants met these eligibility requirements and an estimated 37 participants will be eligible in future years.

The annual postemployment benefit (OPEB) cost and net obligation are standardized measurements of the present value of postemployment benefits estimated to be payable in the future as a result of an employee's service to date. The plan provides a monthly fixed benefit of \$200 or \$400 for a participant or a participant and spouse, respectively.

### *Funding Policy*

The Research Foundation will fund the plan monthly, on a pay-as-you-go basis, for members who meet the eligibility criteria. The contribution requirements of plan members and the Research Foundation are established and may be amended by the Research Foundation's Board or Directors. The Research Foundation has the right to modify, alter, or amend the plan in whole or in part.

### *Annual Other Postemployment Benefit (OPEB) Cost and Net Obligation*

District's OPEB cost, the percentage of OPEB cost contributed to the plan, and the net OPEB obligation for the year ended June 30, 2009, were as follows:

	<b>2009</b>	<b>2008</b>
Annual required contribution (ARC)	\$ 27,179	\$ 25,744
Adjustment to ARC	(113,813)	70,549
<b>Annual OPEB Cost</b>	<b>(86,634)</b>	<b>96,293</b>
Contributions	23,472	25,744
<b>Change in Net OPEB Obligation</b>	<b>(110,106)</b>	<b>70,549</b>
<b>Net OPEB Obligation - Beginning of Year</b>	<b>631,173</b>	<b>560,624</b>
<b>Net OPEB Obligation - End of Year</b>	<b>521,067</b>	<b>631,173</b>

<b>Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Actual Employer Contributions</b>	<b>Percentage Contributed</b>	<b>Net Ending OPEB Obligation</b>
June 30, 2009	\$ 27,179	\$ 23,472	86.36%	\$ 521,067
June 30, 2008	\$ 25,744	\$ 25,744	100.00%	\$ 631,173

***Funded Status and Funding Progress***

The funded status of the plan as of June 30, 2009, was as follows:

	<b>2009</b>	<b>2008</b>
Actuarial accrued liability (AAL)	\$ 521,067	\$ 631,173
Actuarial value of plan assets	-	-
<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	<b>521,067</b>	<b>631,173</b>
<b>Funded Ratio (Actuarial Value of Plan Assets/AAL)</b>	<b>0.00%</b>	<b>0.00%</b>
<b>Covered Payroll (Active Members)</b>	<b>\$ 5,760,894</b>	<b>\$ 5,455,390</b>
<b>UAAL as a Percentage of Covered Payroll</b>	<b>9.04%</b>	<b>11.57%</b>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presented above presents current year trend information as this is the year of implementation of GASB Statement No. 45.

***Actuarial Methods and Assumptions***

The actuarial valuation was performed as of July 1, 2008, and was completed using the entry age normal cost method. An actuarial cost method is a procedure for allocating the actuarial present value of benefits and expenses and for developing an actuarially equivalent allocation of such value to time periods, usually in the form of a normal cost and an actuarial accrued liability (AAL). The entry age normal cost method allocates the present value of future benefits on a level basis over the earnings or service of each employee between the hire date and assumed retirement age. The portion of the present value of future benefits allocated to a valuation year is called the normal cost. The portion allocated to all prior years is called the AAL.

The actuarial valuation was completed by an independent consultant. Significant actuarial assumptions used in the valuations include: a discount rate of 5.5% used to calculate the present value of the future benefit payment; a health care cost trend rate range of 8.6% to 5.5% compounded annually; fixed monthly benefit amounts of the \$200 for one and \$400 for two participants, respectively; and mortality rates used in the most recent California PERS pension valuations.

**13. JOINT POWERS AGREEMENT**

The Research Foundation participates in a joint powers agreement with California State University Risk Management Authority (CSURMA). CSURMA arranges for and provides liability, property, and workers' compensation insurance for its members. The Research Foundation pays a premium commensurate with the level of coverage requested.

The relationship between the Research Foundation and CSURMA is such that it is not a component unit of the Research Foundation for financial reporting purposes. The Research Foundation's share of year-end assets, liabilities, or fund equity is not calculated by CSURMA.

The condensed audited financial information for CSURMA as of June 30, 2008, is as follows:

Total assets	\$ 164,098,000
Total liabilities	(126,764,000)
<b>Net Assets</b>	<b>\$ 37,334,000</b>
Total operating revenues	\$ 70,674,000
Total operating expenses	(61,990,000)
Net nonoperating revenues	5,022,000
<b>Total Change in Net Assets</b>	<b>\$ 13,706,000</b>

CSURMA is economically dependent on the California State University (CSU) for funding and has secured a commitment from the CSU to provide sufficient cash flow to meet its operating needs and to fund losses over a period of time. The liability to CSURMA for workers' compensation insurance was \$1,726 at June 30, 2009.

**14. NET OPERATING LOSS**

The Research Foundation has net operating loss (NOL) carryforwards as a result of unrelated business income. At June 30, 2009 and 2008, the NOL carryforwards were approximately \$270,000 and will expire beginning in 2020. A deferred tax asset valuation allowance has been established to the extent of the full NOL as it is unlikely that a benefit will be realized.

**SUPPLEMENTAL INFORMATION**



**SCHEDULES OF FINANCIAL POSITION**

*The CSU, Chico  
Research Foundation*

June 30	General Fund	Plant and Bond Fund	Board Designated Fund	Auxiliary Activities Fund	Sponsored Programs Fund	Campus Programs Fund	2009	Totals 2008
<b>ASSETS</b>								
Cash and cash equivalents	\$ 5,050	\$ 78,388	\$ 322,931	\$ 233,200	\$ 35,205	\$ 956,852	\$ 1,631,626	\$ 1,159,418
Short-term investments	454,209	137,201	564,083	633,210	796,540	1,663,796	4,249,039	5,676,244
Net accounts and other receivables	178,073	692	50,810	98,886	116,449	781,581	1,226,491	1,545,228
Sponsored programs receivable	-	-	-	-	6,619,835	-	6,619,835	4,776,548
Inventories	-	-	-	105,104	-	-	105,104	118,169
Prepaid and deferred crop planting expenses	214,808	356,865	14,970	124,775	200	31,480	743,098	785,197
Property held for sale	20,000	-	-	-	-	-	20,000	20,000
Notes receivable	-	-	-	-	-	25,000	25,000	25,000
Land, buildings, and equipment - net of accumulated depreciation	-	17,862,899	80,911	1,472,293	-	-	19,416,103	16,299,932
<b>Total Assets</b>	<b>\$ 872,140</b>	<b>\$ 18,436,045</b>	<b>\$ 1,033,705</b>	<b>\$ 2,667,468</b>	<b>\$ 7,568,229</b>	<b>\$ 3,458,709</b>	<b>\$ 34,036,296</b>	<b>\$ 30,405,736</b>
<b>LIABILITIES AND NET ASSETS</b>								
<b>LIABILITIES</b>								
Accounts payable	\$ 157,960	\$ -	\$ 72,026	\$ 79,722	\$ 1,238,735	\$ 118,442	\$ 1,666,885	\$ 1,388,212
Accrued expenses	741,236	16,794	22,529	31,852	646,490	103,590	1,562,491	1,670,216
Deferred revenue	-	-	-	800	8,000	-	8,800	1,175
Deposits held for others	7,600	-	-	-	-	-	7,600	8,400
Interfund (receivables) payables	1,473,355	-	(1,684,921)	159,658	4,366,409	(4,314,501)	-	-
Notes payable	-	765,300	-	178,225	-	-	943,525	1,244,271
Bonds payable	-	4,400,000	-	-	-	-	4,400,000	4,505,000
Reserve for grant cost disallowance	371,911	-	-	-	-	-	371,911	369,643
<b>Total Liabilities</b>	<b>2,752,062</b>	<b>5,182,094</b>	<b>(1,590,366)</b>	<b>450,257</b>	<b>6,259,634</b>	<b>(4,092,469)</b>	<b>8,961,212</b>	<b>9,186,917</b>
<b>NET ASSETS (DEFICIT)</b>	<b>(1,879,922)</b>	<b>13,253,951</b>	<b>2,624,071</b>	<b>2,217,211</b>	<b>1,308,595</b>	<b>7,551,178</b>	<b>25,075,084</b>	<b>21,218,819</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 872,140</b>	<b>\$ 18,436,045</b>	<b>\$ 1,033,705</b>	<b>\$ 2,667,468</b>	<b>\$ 7,568,229</b>	<b>\$ 3,458,709</b>	<b>\$ 34,036,296</b>	<b>\$ 30,405,736</b>

See notes to the supplemental information.

**SCHEDULES OF FUNCTIONAL ACTIVITIES AND  
CHANGES IN NET ASSETS (DEFICIT)**

*The CSU, Chico  
Research Foundation*

Years Ended June 30	General	Plant	Board	Auxiliary	Sponsored	Campus	Totals	
	Fund	and Bond Fund	Designated Fund	Activities Fund	Programs Fund	Programs Fund	2009	2008
<b>REVENUES AND OTHER SUPPORT</b>								
Agriculture and enterprise sales	\$ -	\$ -	\$ -	\$ 1,600,816	\$ -	\$ -	\$ 1,600,816	\$ 1,291,299
Sponsored programs fees	2,554,228	-	-	-	-	-	2,554,228	2,664,287
Sponsored programs receipts	-	-	-	-	29,237,676	-	29,237,676	24,280,818
Agriculture Research Initiative	-	-	-	-	432,202	-	432,202	575,765
University programs receipts	-	-	-	-	-	4,074,560	4,074,560	3,978,857
Interest and investment income	6,871	1,608	2,201	-	(166,785)	(314)	(156,419)	92,514
Other income	1,488,405	3,560,878	1,139	163,222	193,148	89,340	5,496,132	2,021,387
<b>Total Revenues and Other Support</b>	<b>4,049,504</b>	<b>3,562,486</b>	<b>3,340</b>	<b>1,764,038</b>	<b>29,696,241</b>	<b>4,163,586</b>	<b>43,239,195</b>	<b>34,904,927</b>
<b>EXPENSES</b>								
Auxiliary activities cost of sales	-	-	-	239,011	-	-	239,011	186,063
Auxiliary activities expense	-	-	-	1,753,475	-	-	1,753,475	1,380,643
Sponsored programs disbursements	-	-	-	-	28,193,773	-	28,193,773	23,618,496
University programs expenses	-	-	-	-	-	4,059,530	4,059,530	3,903,435
Scholarships and research grants	-	-	-	-	581,004	-	581,004	739,217
Foundation administration	3,019,090	-	-	-	-	-	3,019,090	3,018,452
Faculty and grant development	-	-	1,078,734	-	-	-	1,078,734	1,278,613
Interest expense	-	203,253	-	-	-	-	203,253	205,932
Other expenses	-	425,391	-	74,765	-	-	500,156	448,374
<b>Total Expenses</b>	<b>3,019,090</b>	<b>628,644</b>	<b>1,078,734</b>	<b>2,067,251</b>	<b>28,774,777</b>	<b>4,059,530</b>	<b>39,628,026</b>	<b>34,779,225</b>
<b>Change in Net Assets Before Transfers</b>	<b>1,030,414</b>	<b>2,933,842</b>	<b>(1,075,394)</b>	<b>(303,213)</b>	<b>921,464</b>	<b>104,056</b>	<b>3,611,169</b>	<b>125,702</b>
<b>TRANSFERS</b>								
Board of directors allocations	(620,516)	-	620,516	-	-	-	-	-
Administration fee transfers	7,958	-	-	-	(7,958)	-	-	-
Other fund transfers	89,591	295,883	915,221	(27,855)	(1,062,040)	(210,800)	-	-
Transfers from other auxiliaries	-	-	34,200	334,046	-	708,799	1,077,045	865,887
Plant fund transfers:								
Purchased assets - net	(645,609)	645,609	-	-	-	-	-	-
Depreciation	311,523	(311,523)	-	-	-	-	-	-
CSUC	(80,584)	-	(124,714)	(27,296)	-	(599,355)	(831,949)	(24,847)
<b>Net Transfers</b>	<b>(937,637)</b>	<b>629,969</b>	<b>1,445,223</b>	<b>278,895</b>	<b>(1,069,998)</b>	<b>(101,356)</b>	<b>245,096</b>	<b>841,040</b>
<b>Increase (Decrease) in Net Assets</b>	<b>92,777</b>	<b>3,563,811</b>	<b>369,829</b>	<b>(24,318)</b>	<b>(148,534)</b>	<b>2,700</b>	<b>3,856,265</b>	<b>966,742</b>
<b>Net Assets (Deficit) - Beginning of Year</b>	<b>(1,972,699)</b>	<b>9,690,140</b>	<b>2,254,242</b>	<b>2,241,529</b>	<b>1,457,129</b>	<b>7,548,478</b>	<b>21,218,819</b>	<b>20,252,077</b>
<b>Net Assets (Deficit) - End of Year</b>	<b>\$ (1,879,922)</b>	<b>\$ 13,253,951</b>	<b>\$ 2,624,071</b>	<b>\$ 2,217,211</b>	<b>\$ 1,308,595</b>	<b>\$ 7,551,178</b>	<b>\$ 25,075,084</b>	<b>\$ 21,218,819</b>

See notes to the supplemental information.

**SCHEDULES OF ACTIVITY  
OF THE GENERAL FUND**

*The CSU, Chico  
Research Foundation*

Years Ended June 30	<b>2009</b>	<b>2008</b>
<b>REVENUES</b>		
Sponsored programs administration fees	\$ 2,554,228	\$ 2,664,287
Interest and investment income	6,871	109,702
Other income	1,488,405	1,141,935
Auxiliary activities fund reimbursements	428,758	435,440
<b>Total Revenues</b>	<b>4,478,262</b>	<b>4,351,364</b>
<b>EXPENSES</b>		
Salaries and related costs	1,727,110	1,684,137
Professional services	326,587	271,590
Insurance	149,033	148,572
Office and operating supplies	44,397	41,811
Depreciation	312,115	305,515
Administrative services	482,821	507,236
Grant cost disallowance	2,855	(35,253)
Other operating expenses	402,930	530,284
<b>Total Expenses</b>	<b>3,447,848</b>	<b>3,453,892</b>
<b>Excess Revenues Over Expenses From Operations</b>	<b>1,030,414</b>	<b>897,472</b>
Administration fees	7,958	8,940
<b>Excess Revenues Over Expenses Before Extraordinary Item</b>	<b>1,038,372</b>	<b>906,412</b>
Extraordinary item - debt forgiveness loss	-	(468,555)
<b>Excess Revenues Over Expenses</b>	<b>\$ 1,038,372</b>	<b>\$ 437,857</b>

**SCHEDULES OF ACTIVITY OF THE  
AUXILIARY ACTIVITIES FUND**

*The CSU, Chico  
Research Foundation*

Years Ended June 30	University Farm	Enterprise	2009	Totals 2008
<b>SALES</b>				
Livestock and dairy	\$ 475,850	\$ -	\$ 475,850	\$ 401,182
Crop and orchard	448,974	-	448,974	554,628
Horticulture	43,653	-	43,653	15,066
Enterprise receipts	-	632,339	632,339	320,423
<b>Total Sales</b>	<b>968,477</b>	<b>632,339</b>	<b>1,600,816</b>	<b>1,291,299</b>
<b>COST OF SALES</b>				
Livestock and dairy	239,011	-	239,011	186,063
<b>Gross Profit</b>	<b>729,466</b>	<b>632,339</b>	<b>1,361,805</b>	<b>1,105,236</b>
<b>OPERATING EXPENSES</b>				
Salaries and employee benefits	231,551	366,275	597,826	473,808
Accounting and professional costs	132,781	143,446	276,227	173,352
Utilities and telephone	2,835	18,299	21,134	28,915
Travel and meetings	2,032	33,183	35,215	22,643
Operating supplies and customer telephone	225,976	32,152	258,128	230,420
Depreciation	111,758	21,955	133,713	117,316
Insurance	-	1,495	1,495	1,495
Student payments	13,433	-	13,433	10,950
Veterinary costs	29,885	-	29,885	30,622
Machine hire	27,834	-	27,834	6,867
Repair and maintenance	115,983	31,367	147,350	127,709
Rent and leasing	9,299	32,198	41,497	55,788
Registration fees	3,486	-	3,486	5,072
Postage and printing	-	2,949	2,949	3,058
Other operating expenses	9,623	153,680	163,303	92,628
<b>Total Operating Expenses</b>	<b>916,476</b>	<b>836,999</b>	<b>1,753,475</b>	<b>1,380,643</b>
<b>Loss From Operations</b>	<b>(187,010)</b>	<b>(204,660)</b>	<b>(391,670)</b>	<b>(275,407)</b>
<b>OTHER INCOME (EXPENSE)</b>				
Other income	153,633	-	153,633	107,810
Interest income	9,589	-	9,589	22,446
Interest expense	(9,327)	-	(9,327)	-
Other expense	-	(65,438)	(65,438)	(42,106)
<b>Total Other Income (Expense)</b>	<b>153,895</b>	<b>(65,438)</b>	<b>88,457</b>	<b>88,150</b>
<b>TRANSFERS IN (OUT)</b>				
In	5,061	12,113	17,174	55,910
Out	(5,029)	(40,000)	(45,029)	(5,061)
To CSU, Chico	(27,296)	-	(27,296)	-
From other auxiliaries	5,525	328,521	334,046	249,547
<b>Net Transfers</b>	<b>(21,739)</b>	<b>300,634</b>	<b>278,895</b>	<b>300,396</b>
<b>Net Income (Loss), Including Administration Fees</b>				
<b>Fees Paid to General Fund, Before</b>				
<b>Extraordinary Item</b>				
	(54,854)	30,536	(24,318)	113,139
Extraordinary item - debt forgiveness gain	-	-	-	468,555
<b>Net Income (Loss), Including Administration Fees Paid to General Fund</b>	<b>\$ (54,854)</b>	<b>\$ 30,536</b>	<b>\$ (24,318)</b>	<b>\$ 581,694</b>

**SCHEDULES OF SOURCE OF FUNDING AND  
EXPENDITURES FOR GRANTS AND CONTRACTS  
(SPONSORED PROGRAMS FUND)**

*The CSU, Chico  
Research Foundation*

Years Ended June 30	<b>2009</b>	<b>2008</b>
<b>SOURCE OF DIRECT FUNDING</b>		
Federal government	\$ 14,798,678	\$ 13,485,962
State of California	8,262,184	4,610,581
Local governments	1,036,590	1,143,611
Nongovernmental funds	2,705,371	2,507,880
Agricultural research initiative	432,202	575,765
Noncash contributions	39,378	364,450
<b>Total Direct Sources and Transfers</b>	<b>27,274,403</b>	<b>22,688,249</b>
<b>SOURCE OF INDIRECT COST REIMBURSEMENTS</b>		
Federal government	1,470,778	1,267,780
State of California	532,060	463,420
Local governments	140,810	139,433
Nongovernmental funds	410,564	325,099
<b>Total Indirect Cost Reimbursements</b>	<b>2,554,212</b>	<b>2,195,732</b>
<b>Total</b>	<b>\$ 29,828,615</b>	<b>\$ 24,883,981</b>
<b>DIRECT EXPENDITURES</b>		
Personnel services:		
Salaries and wages	\$ 8,668,650	\$ 8,408,981
Fringe benefits	2,686,661	2,591,354
Operating expenses	10,786,715	9,581,837
Equipment	3,803,377	866,679
Student support	1,329,000	1,239,398
<b>Total Direct Expenditures</b>	<b>27,274,403</b>	<b>22,688,249</b>
<b>INDIRECT EXPENDITURES</b>		
Personnel services:		
Salaries, wages, and fringe benefits	940,823	869,468
Administration expenses	520,051	536,491
Development	59,099	56,832
Programming allocation	984,363	724,297
Other	49,876	8,644
<b>Total Indirect Expenditures</b>	<b>2,554,212</b>	<b>2,195,732</b>
<b>Total</b>	<b>\$ 29,828,615</b>	<b>\$ 24,883,981</b>

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

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Catalog Number	Project Number	Project Title	Award/ Contract Number	Program or Award Amount	Accrued (Deferred) Revenue July 1, 2008	Cash/Other Received	Expenditures	Accrued (Deferred) Revenue June 30, 2009
<b>Department of Agriculture</b>								
<b>Direct Awards</b>								
10.664	60038	LNF:DEER, MILL, ANTELOPE CREEK	LNF-CCS-5-98-06-017	\$ 12,666.15	\$ 763.36	\$ -	\$ -	\$ 763.36
	Sub-Total Research & Development			12,666.15	763.36	-	-	763.36
10.652	60415	KLAMATH NVUM SURVEY 0708	08-CR-11050500-001	98,909.57	48,796.63	98,909.57	50,112.94	-
10.664	60447	YUBA DONNER SCENIC BYWAY 08/09	08-CR-11072100-104	118,637.00	-	20,558.04	48,701.75	28,143.71
10.672	60282	ANGELES CREST SCENIC BYWAY	03-CR-11052008-021a3	74,877.89	74,877.89	74,877.89	-	-
10.769	60364	OPEN FOR BUSINESS VIDEO	04-004-68038	69,446.86	16,571.00	16,571.00	-	-
10.XXX	60416	SHASTA-TRIN NVUM SURVEY 0708	08-CR-11050500-001	60,437.00	36,013.01	55,076.48	19,758.32	694.85
	Sub-Total Other Direct			422,308.32	176,258.53	265,992.98	118,573.01	28,838.56
<b>Pass Through Awards</b>								
CA Dept of Education								
10.559	63931	SUMMER FOODS 2008	4-9040-IT	26,946.00	-	26,946.00	26,946.00	-
	Sub-Total Child Nutrition Custer pass through CA Dept Ed			26,946.00	-	26,946.00	26,946.00	-
CA Dept of Education								
10.560	63897	INFANT ONLINE NUTRITION PGM 08	CNO077631	19,872.00	-	19,872.00	19,872.00	-
	Sub-Total Other pass through CA Dept Ed			19,872.00	-	19,872.00	19,872.00	-
CA Dept of Public Health								
10.561	63763	SCNAC SIERRA CASCADE YR3 06/07	04-35438	1,533,133.32	1,786.18	1,786.18	-	-
10.561	63861	SCNAC YR1 07/08	07-65309	1,608,864.80	764,638.99	1,312,502.32	547,863.33	-
10.561	63942	SCNAC YR2 08/09	07-65309	2,184,537.00	-	393,208.87	1,416,332.55	1,023,123.68
	Sub-Total SNAP Cluster pass through CA Dept of PublicHealth			5,326,535.12	766,425.17	1,707,497.37	1,964,195.88	1,023,123.68
CA Health Collaborative								
10.564	63862	CA 5 A DAY 07/08	Amd 1 to Agmnt Dtd 1/1/05	121,572.90	13,111.48	44,342.31	31,230.83	-
10.564	63863	5 A DAY EVALUATION Y4 07/08	Amd 1 to Agmnt Dtd 1/1/05	23,640.25	9,825.60	17,690.15	7,864.55	-
10.564	63864	EXERCISE SPCLST Y4 07/08	Amd 1 to Agmnt Dtd 1/1/05	17,004.69	1,202.98	3,910.60	2,707.62	-
10.564	63882	CHICO HIGH NUTRITION PERFRMANC	Min Grant Agreement	1,648.19	503.23	1,427.95	924.72	-
	Sub-Total SNAP Cluster pass through CA Health Collaborative			163,866.03	24,643.29	67,371.01	42,727.72	-
CA Health Collaborative								
10.225	63961	EXERCISE SPECIALIST 08/09	IC-09-112	52,330.00	-	17,367.46	25,960.70	8,593.24
	Sub-Total Other pass through California Health Collaborative			52,330.00	-	17,367.46	25,960.70	8,593.24
CSU, Fresno								
10.200	63790	TOMATO TRANSPLANTER STUDY	SC 37488-06-01	176,057.00	34,406.54	80,715.74	75,705.73	29,396.53
10.200	63954	USDA SUSTNBL FEED PRACTICE 8/9	SC37642-08-01	131,539.00	-	61,221.32	78,384.83	17,163.51
	Sub-Total Research & Development pass through CSU, Fresno			307,596.00	34,406.54	141,937.06	154,090.56	46,560.04
CSU, Fresno Foundation								
10.169	63878	OLIVE MECHANICAL HRVSTR 07/08	SC37535-07-01	24,275.64	867.37	13,938.09	13,070.72	-
	Sub-Total Other pass through CSU, Fresno Foundation			24,275.64	867.37	13,938.09	13,070.72	-
	Total Research & Development Cluster			320,262.15	35,169.90	141,937.06	154,090.56	47,323.40
	Total SNAP Cluster			5,490,401.15	791,068.46	1,774,868.38	2,006,923.60	1,023,123.68
	Total Child Nutrition Cluster			26,946.00	-	26,946.00	26,946.00	-
	Total Other			518,785.96	177,125.90	317,170.53	177,476.43	37,431.80
<b>Total Department of Agriculture</b>				<b>6,356,395.26</b>	<b>1,003,364.26</b>	<b>2,260,921.97</b>	<b>2,365,436.59</b>	<b>1,107,878.88</b>

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

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Catalog Number	Project Number	Project Title	Award/ Contract Number	Program or Award Amount	Accrued (Deferred) Revenue July 1, 2008	Cash/Other Received	Expenditures	Accrued (Deferred) Revenue June 30, 2009
<b>Department of Commerce</b>								
<b>Direct Awards</b>								
11.303	60318	EDA ADMIN SUPPORT 06/07	07-66-05873	150,000.00	22,842.60	22,842.59	(0.01)	-
11.303	60421	EDA ADMIN SUPPORT Y2 07-08	07-66-05873-01	150,000.00	152,735.00	150,000.00	(2,735.00)	-
11.303	60433	EDA ADMINISTRATION 08/09	07-66-05873-02	150,000.00	-	75,152.81	154,714.87	79,562.06
11.306	60420	EDA CONFERENCE 2008	07-06-06123	47,000.00	6,917.09	42,564.36	38,502.02	2,854.75
Total Other				497,000.00	182,494.69	290,559.76	190,481.88	82,416.81
<b>Total Department of Commerce</b>				497,000.00	182,494.69	290,559.76	190,481.88	82,416.81
<b>Department of Defense</b>								
<b>Direct Awards</b>								
12.300	60426	HIGH SPEED SIM INTRM FNDG 0708	N00014-08-1-0110	221,120.00	21,486.31	19,382.54	(2,103.77)	-
12.300	60429	INTERN'L SIM CONSORT ISIM 08	N00014-08-1-0687	122,200.00	-	98,448.17	104,498.42	6,050.25
12.300	60430	HIGH SPEED MULTI RATE 4-9/08	N00014-08-1-0726	226,755.00	82,535.24	226,755.00	144,219.76	-
12.300	60455	MULTIPARTY MULTIRATE HSPD 8/9	N00014-08-1-1185	599,231.00	-	114,217.25	283,737.45	169,520.20
Total Research & Development Cluster				1,169,306.00	104,021.55	458,802.96	530,351.86	175,570.45
<b>Total Department of Defense</b>				1,169,306.00	104,021.55	458,802.96	530,351.86	175,570.45
<b>Department of Interior</b>								
<b>Direct Awards</b>								
15.224	60264	BLM TO#1 BITNER/MASSACRE	BCA032002 TO 001	32,129.42	2,294.06	9,773.44	7,479.38	-
15.507	60369	SACRAMENTO VALLEY WATER MGMT	05FG230814	50,000.00	2.77	-	(2.77)	-
15.65	60405	GIANT GARTER SNAKE II	802707G111	64,294.00	27,804.45	27,804.45	6,961.45	6,961.45
15.807	60402	MODPATH-LFR & SAMM	07CRSA0384	56,307.74	1,682.42	21,741.99	20,059.57	-
15.916	60374	JUAN BAUTISTA DE ANZA TRAIL	H8C0703001	25,000.00	11,092.22	11,244.87	6,398.66	6,246.01
15.FCC	60428	CUCKOO HABITAT SURVEY	801817M493	42,603.00	8,937.28	31,502.65	24,420.96	1,855.59
15.FCC	60432	YELLOW BILLED CUCKOO SAC RVR	801817M407	25,022.00	9,007.90	23,184.62	14,176.72	-
15.FCC	60437	VELB 08/09	816206G234	29,000.00	-	23,634.49	28,887.90	5,253.41
Sub-Total Research & Development Cluster Direct Awards				324,356.16	60,821.10	148,886.51	108,381.87	20,316.46
15.225	60190	BLM PA001 TO #2		118,000.00	678.22	-	-	678.22
15.231	60404	LOST SALMON	BCA032002	13,000.00	1,269.60	7,759.45	2,077.69	(4,412.16)
15.504	60324	WTR CONSVTN & ED PGM 04/05	04FG203085	300,000.00	17,727.39	17,620.10	(107.29)	0.00
15.504	60395	WTR CONSVTN & ED PGM 07-09	04FG203085	143,541.00	36,631.96	129,402.12	111,191.76	18,421.60
15.512	60454	IRRIGATION TRG FACILITY 08/09	08FG200162	150,718.00	-	-	41,665.30	41,665.30
15.555	60376	2005-2010 RECORD SEARCH	06PB202006	115,000.00	12.21	2,991.36	2,940.06	(39.09)
15.646	60381	CORDYLANTHUS PALMATUS REST/MGT	06FG202069	158,379.00	3,086.45	36,259.06	44,330.04	11,157.43
15.648	60422	IRON CANYON FISH LADDER	813 327G007	222,068.00	16,286.14	76,910.75	80,351.32	19,726.71
15.649	60456	COMMUNICATION WORKSHOP	NWRS709-0016	2,236.00	-	2,236.00	-	(2,236.00)
15.DAV	60397	CESU FUEL TRTMTNT LASSEN N'TL	JBC0707004	59,690.00	24,681.16	27,195.14	2,513.98	-
15.DAV	60438	CESU KLAMATH RSRCH FIRE MGMT	J8C07080003	64,037.00	-	12,909.63	59,379.70	46,470.07
15.FFB	60385	GIANT GARTER SNAKE GENETICS	802-706 G 121	57,619.08	279.72	-	(279.72)	-
15.FFC	60373	HOSTPLANT QUALITY VELB 06/08	816206G234	57,500.00	13,789.57	21,195.76	7,406.19	-
Sub-Total Other Direct				1,461,788.08	114,442.42	334,479.37	351,469.03	131,432.08

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

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Catalog Number	Project Number	Project Title	Award/ Contract Number	Program or Award Amount	Accrued (Deferred) Revenue July 1, 2008	Cash/Other Received	Expenditures	Accrued (Deferred) Revenue June 30, 2009
<b>Pass Through Awards</b>								
15.615	CA Department of Fish and Game 63420	SHASTA PLAINS/VERNAL POOL CONS	P0 210712	65,322.72	606.16	-	-	606.16
	Sub-Total Other Pass Through CA Dept Fish & Game			65,322.72	606.16	-	-	606.16
15.904	CA Dept. of Parks and Recreation 63875	OHP NEIC ANNUAL GRANT 07/08	06-07-21608	4,128.00	4,396.32	4,128.00	(268.32)	-
15.904	63956	OHP ANNUAL GRANT 08/09	C8948509	5,500.00	-	-	5,843.84	5,843.84
	Sub-Total Other Pass Through CA Dept Parks & Rec			9,628.00	4,396.32	4,128.00	5,575.52	5,843.84
15.504	Montgomery Watson Harza 63849	UPPER SAN JOAQUIN MWH TASK 7	JOB 1511510	6,624.00	5,367.36	-	-	5,367.36
15.504	63879	UPPER SAN JOAQUIN MWH TASK 8	JOB 1511557	24,000.00	6,770.40	17,057.30	16,792.48	6,505.58
15.504	63695	UPPER SAN JOAQUIN MWH TASK 1	OICS-A01B0-85932-OF	24,000.34	(687.57)	-	-	(687.57)
15.504	63709	SHASTA LAKE TASK 2	OICS-A01B0-85932-OF	18,104.02	4,324.00	-	-	4,324.00
	Sub-Total Other Pass Through MWH Americas			72,728.36	15,774.19	17,057.30	16,792.48	15,509.37
	Total Research & Development Cluster			324,356.16	60,821.10	148,886.51	108,381.87	20,316.46
	Total Other			1,609,467.16	135,219.09	355,664.67	373,837.03	153,391.45
<b>Total Department of Interior</b>				<b>1,933,823.32</b>	<b>196,040.19</b>	<b>504,551.18</b>	<b>482,218.90</b>	<b>173,707.91</b>
<b>Department of Justice</b>								
<b>Direct Awards</b>								
16.525	60453	VIOLENCE AGAINST WOMEN 08-11	2008-WA-AX-0013	471,529.00	-	-	57,356.64	57,356.64
	Sub-Total Other Direct			471,529.00	-	-	57,356.64	57,356.64
<b>Total Department of Justice</b>				<b>471,529.00</b>	<b>-</b>	<b>-</b>	<b>57,356.64</b>	<b>57,356.64</b>
<b>U.S. Dept of Labor</b>								
<b>Pass Through Awards</b>								
17.260	Private Industry Council 63988	NURSE REENTRY ARRA 09/10	Professional Service Agreement	250,237.00	-	-	3,173.02	3,173.02
	Sub-Total WIA Cluster Pass through Private Industry Council			250,237.00	-	-	3,173.02	3,173.02
17.053	North Central Counties Consortium 63894	SUMMER WK EXPERIENCE 07/08	07-23	14,390.00	1,111.64	14,390.00	13,278.36	-
17.053	63974	SUMMER WK EXPERIENCE 08/09	08-23	18,787.00	-	-	5,262.20	5,262.20
	Sub-Total Other Pass Through North Central Counties Consortium			33,177.00	1,111.64	14,390.00	18,540.56	5,262.20
17.258	Northern Rural Training and Employment Consortium (NORTEC) 63797	WIRED 2007	Personel Services Cntr	44,999.99	22,880.38	23,426.66	546.28	0.00
17.258	63958	RESOURCE ID - WIRED	none	30,000.00	-	18,831.74	22,381.04	3,549.30
17.258	63959	ECONOMIC GARDENING 2009	none	25,000.00	-	5,319.23	6,145.19	825.96
17.258	63960	GREEN ENERGY GENERATION 2009	none	12,000.00	-	10,817.15	10,840.61	23.46
	Sub-Total WIA Cluster Pass Through NORTEC			111,999.99	22,880.38	58,394.78	39,913.12	4,398.72
	Total Other			33,177.00	1,111.64	14,390.00	18,540.56	5,262.20
	Total WIA Cluster			362,236.99	22,880.38	58,394.78	43,086.14	7,571.74
<b>Total U.S. Depart of Labor</b>				<b>395,413.99</b>	<b>23,992.02</b>	<b>72,784.78</b>	<b>61,626.70</b>	<b>12,833.94</b>



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<b>Department of Transportation</b>								
<b>Pass Through Awards</b>								
<b>MACTEC</b>								
20.200	63950	IMPROVING PAVEMENT	WO1_PO200818403	30,712.00	-	-	2,689.23	2,689.23
20.200	63980	EMULSIONS TECH TRAINING	WO2_PO200818628	24,617.00	-	-	19,074.23	19,074.23
		Sub-Total Other Pass Through MACTEC		55,329.00	-	-	21,763.46	21,763.46
<b>Science Applications International Corporation</b>								
20.205	63767	RECORD SEARCH FOR SAIC	P.O.# 4400133583	1,007.66	8.56	-	-	8.56
		Sub-Total Highway Planning & Construction Pass Through Science Applications		1,007.66	8.56	-	-	8.56
		Total Highway Planning & Construction Cluster		1,007.66	8.56	-	-	8.56
		Total Other		55,329.00	-	-	21,763.46	21,763.46
<b>Total Department of Transportation</b>				56,336.66	8.56	-	21,763.46	21,772.02
<b>National Science Foundation</b>								
<b>Direct Awards</b>								
47.049	60396	MATH FOR UNDERGRADS & TEACHERS	DMS-068764	299,941.00	17,253.79	84,792.52	150,775.81	83,237.08
47.050	60275	PHYTOPLANKTON DMSP 03/04	OCE-0325025	181,108.00	5,541.31	15,284.55	9,743.24	-
47.050	60306	EMILANIA HUXLEYI COLLAB RSRCH	OCE-0350359	117,489.25	8,537.22	8,144.54	(392.68)	-
47.050	60391	TEEPEE BLUFFS (COLORADO)	EAR -0650657	8,311.46	598.36	1,542.42	944.06	-
47.050	60436	VOLCANO MONITORING 08/09	EAR-0833767	17,741.00	-	-	1,551.05	1,551.05
47.074	60345	GENE BASIS EXITOTOXIC RESIST	IOB-0447192	100,851.64	934.96	9,143.06	8,208.10	-
47.074	60377	EAGLE LAKE FIELD STATION	DBI-0533714	24,970.00	3,541.00	8,208.93	4,667.93	-
47.074	60398	RUI GENETIC RSRCH UNDRGRAD	IOS-0447192 Amd 1	4,832.65	-	896.98	896.98	-
47.074	60414	RUI VIRAL DIVRITY HOT LAKE 08	MCB-0702069	119,858.00	15,376.51	25,471.56	53,038.76	42,943.71
47.075	60444	SEDENTISM IN CA DELTA 08_11	BCS-0819975	93,578.00	-	18,329.92	28,205.81	9,875.89
47.076	60448	GARNET (GEOSCIENCE RSRCH NTRWK	DUE-0817245	17,377.00	-	604.93	1,381.17	776.24
47.076	60459	JOINT LAB CURRICULUM BUTTE COL	DUE-0837066	153,424.00	-	17,969.30	123,678.66	105,709.36
		Sub-Total Research & Development Direct Award		1,139,482.00	51,783.15	190,388.71	382,698.89	244,093.33
47.076	60290	CS/ENG/MATH SCHOLARSHIPS 03/07	DUE 0323882	400,000.00	6,033.72	9,496.19	3,462.47	-
47.076	60315	CSEMS SCHOLARSHIPS 04/05	DUE 0422452	397,854.27	6,375.88	95,434.88	89,059.00	-
47.076	60412	NOYCE SCHOLARSHIPS Y1 07/08	DUE 0733758	749,180.00	2,185.00	138,506.61	137,353.85	1,032.24
47.076	60417	CEET SCHOLARSHIPS PJCT 07-12	DUE-0726313	598,642.00	-	70,919.22	73,044.22	2,125.00
		Sub-Total Other Direct Awards		2,145,676.27	14,594.60	314,356.90	302,919.54	3,157.24

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<b>Pass Through Awards</b>								
47.041		Middle Tennessee State University						
	63687	CONCRETE MANAGMENT 06/07	EEC-0438679	97,140.00	1,146.62	1,646.62	500.00	-
		Sub-Total Other pass through Middle Tennessee State University		97,140.00	1,146.62	1,646.62	500.00	-
UC Regents/ Office of the President								
47.076	63538	CA COMM CLG TSFR SCHOL 04/05	03-MESA-DUE0324218-03	56,250.00	-	3,124.00	(3,125.00)	(6,249.00)
47.076	63667	CA COMM CLG TFR SCHL 04/08	03-MESA-DUE0422499-03	28,125.00	10,248.00	11,810.00	(62.00)	(1,624.00)
47.076	63948	CA COMM CLG TFR SCHLSHP 07-09	07 MESA-DUE0631188-03	58,250.00	-	6,125.00	20,125.00	14,000.00
		Sub-Total Other pass through UCOP		142,625.00	10,248.00	21,059.00	16,938.00	6,127.00
Univ Enterprise (CSU Sacto)								
47.076	63859	AMP 07/08 Y5 SAC ST FDN NSF	507955	65,000.00	2,021.87	40,459.83	38,437.96	-
47.076	63951	LS-AMP PHASE IV Y1 0809	HRD-0802628-515261	70,500.00	-	22,231.65	47,612.45	25,380.80
47.076	63987	LSAMP PHASE IV- Y2 09/10	HRD-0802628-515261 Amd 515262	68,000.00	-	-	2,208.71	2,208.71
		Sub-Total Other pass through University Enterprises (CSU,S)		203,500.00	2,021.87	62,691.48	88,259.12	27,589.51
Total Research & Development Cluster				1,139,482.00	51,783.15	190,388.71	382,698.89	244,093.33
Total Other				2,588,941.27	28,011.09	399,754.00	408,616.66	38,873.75
<b>Total National Science Foundation</b>				<b>3,728,423.27</b>	<b>79,794.24</b>	<b>590,142.71</b>	<b>791,315.55</b>	<b>280,967.08</b>
<b>U.S. Small Business Administration</b>								
<b>Direct Awards</b>								
59.037	60392	SBA 2007	7-603001-A-0063-05	1,053,103.64	0.73	90,490.05	90,489.32	-
59.037	60427	SBA 2008	8-603001-Z-0063-06	1,158,360.00	131,748.76	821,671.24	767,540.35	77,617.87
59.037	60458	SBA 2009	9-603001-Z-0063-07	1,306,384.00	-	-	398,235.77	398,235.77
		Sub-total Other Direct Awards		3,517,847.64	131,749.49	912,161.29	1,256,265.44	475,853.64
<b>Total U.S. Small Business Administration</b>				<b>3,517,847.64</b>	<b>131,749.49</b>	<b>912,161.29</b>	<b>1,256,265.44</b>	<b>475,853.64</b>
<b>Department of Veterans Affairs</b>								
64.018	60450	VA CARES	V21-FM-V22	75,600.00	-	76,119.17	16,393.33	(59,725.84)
		Sub-Total Other Direct Awards		75,600.00	-	76,119.17	16,393.33	(59,725.84)
<b>Total Department of Veterans Affairs</b>				<b>75,600.00</b>	<b>-</b>	<b>76,119.17</b>	<b>16,393.33</b>	<b>(59,725.84)</b>
<b>Environmental Protection Agency</b>								
<b>Pass Through Awards</b>								
San Jose State University Foundation								
66.4XX	63869	SWAMP 07/08 TSK 1,2,3,6	CSUCHICO 06-11-006	248,400.00	842.41	144.33	(698.08)	-
66.4XX	63871	GIS - SWAMP 07/08	CSUCHICO 06-11-006	170,000.00	(135,307.89)	-	135,367.89	60.00
		Sub-Total Other pass through San Jose State Univ Foundation		418,400.00	(134,465.48)	144.33	134,669.81	60.00
State Water Resources Control Board-Water Quality Div								
66.460	63802	STE SAFIT 07/08	06-119-250-0	27,813.00	0.91	-	-	0.91
		Sub-Total Other pass through State Water Resource Control Board		27,813.00	0.91	-	-	0.91
Total Other				446,213.00	(134,464.57)	144.33	134,669.81	60.91
<b>Total Environmental Protection Agency</b>				<b>446,213.00</b>	<b>(134,464.57)</b>	<b>144.33</b>	<b>134,669.81</b>	<b>60.91</b>

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<b>Department of Energy</b>								
<b>Pass Through Awards</b>								
The Great Valley Center								
81.117	63677	MILLION SOLAR ROOF PGM	PSC	27,375.34	18,816.52	18,816.52	-	-
		Sub-Total Other pass through Great Valley Center		<u>27,375.34</u>	<u>18,816.52</u>	<u>18,816.52</u>	<u>-</u>	<u>-</u>
Lawrence Livermore National Laboratory								
81.XXX	63872	MULTIPURPOSE REMOTE ROBOT 1	B571058	359,666.41	78,715.68	227,504.74	189,123.71	40,334.65
81.xxx	63945	HAZARD AREA INSPECT ROBOT-HAIR	B576937	299,808.31	-	92,950.27	163,121.31	70,171.04
		Sub-Total Research & Development pass through LLNL		<u>659,474.72</u>	<u>78,715.68</u>	<u>320,455.01</u>	<u>352,245.02</u>	<u>110,505.69</u>
		Total Research & Development Cluster		659,474.72	78,715.68	320,455.01	352,245.02	110,505.69
		Total Other		27,375.34	18,816.52	18,816.52	-	-
<b>Total Department of Energy</b>				<u>686,850.06</u>	<u>97,532.20</u>	<u>339,271.53</u>	<u>352,245.02</u>	<u>110,505.69</u>
<b>US Department of Education</b>								
<b>Direct Awards</b>								
84.042A	60409	STDNT SUPPRT SRVCS Y3 07/08	P042A050994-07	238,468.77	14,038.65	69,115.50	55,076.85	-
84.042A	60449	STUDENT SUPPORT SVCS Y4 08/09	P042A050994-08	252,798.91	-	186,550.72	202,303.78	15,753.06
84.044A	60407	TALENT SEARCH II Y2 07/08	P044A060322-07	216,865.94	24,148.18	50,645.48	26,497.30	-
84.044A	60408	TALENT SEARCH Y2 07/08	P044A060323-07	397,169.71	39,610.62	86,039.39	46,428.77	-
84.044A	60445	TALENT SEARCH I Y3 08/09	P044A060323-08	379,019.00	-	298,950.76	347,763.23	48,812.47
84.044A	60446	ETS II Y3 08/09	P044A060322-08	249,162.47	-	174,268.86	203,798.98	29,530.12
84.047A	60338	UPWARD BOUND ESL 06/07	P047A041064-06	383,654.89	249.57	(3.60)	(249.57)	3.60
84.047A	60394	UPWARD BOUND 07/08 YR 5 OF 5	P047A030869	565,920.76	8,688.90	-	(8,688.90)	-
84.047A	60406	UPWARD BOUND FOR ESL 07/08	P047-A41064-07	343,817.33	53,019.69	144,451.01	91,955.63	524.31
84.047A	60431	UPWARD BOUND 08/09 Y1	P047A080258	560,001.00	74,752.52	554,064.80	484,331.30	5,019.02
84.047A	60440	UPWARD BOUND ESL Y1 08/09	P047M070045-08	339,380.00	-	181,422.41	228,403.40	46,980.99
84.047A	60460	UPWARD BOUND Y2 09/10	P047A080258-09	560,001.00	-	-	72,881.27	72,881.27
84.047M	60334	UPWRD BND MATH/SCIENCE 06/07	P047M030128-06	224,415.06	69.34	-	(69.34)	-
84.047M	60411	UPWD BND MATH/SCI Y1 07/08	P047M070045	250,000.00	46,727.56	104,165.15	57,405.19	(32.40)
84.047M	60439	UPWARD BOUND MATH & SCI Y2 8/9	P047A080227	250,000.00	-	112,118.25	158,648.17	46,529.92
		Sub-Total TRIO Cluster		<u>5,210,674.84</u>	<u>261,305.03</u>	<u>1,961,788.73</u>	<u>1,966,486.06</u>	<u>266,002.36</u>

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84.116N	60419	N AMERICAN ENGINEER INN & TRNG	P116N070004	19,376.32	2,763.54	12,436.62	9,673.08	-
84.116N	60441	N AMERICAN ENGRNG INV TRG Y2	P116N07004-08	66,268.68	-	29,853.16	33,588.48	3,735.32
84.153A	60351	INTERNATL E-BUSINESS 0607	P153A060062	71,620.12	(15.81)	(15.81)	-	-
84.153A	60403	INT'L E BUSINESS 07/08 Y2	P153A060062-07	74,170.53	22,806.69	27,163.96	4,357.27	-
84.325A	60335	FKB: LOW INCIDNC 05/06 CRYFWD	H325A010085-05 # 16	414,702.01	6,647.33	96,200.18	89,552.85	-
84.325A	60401	TLC LOW INCIDENCE YR 4 07/08	H325A040127-07	463,090.32	17,531.47	51,814.04	34,443.40	160.83
84.325A	60442	TLC LOW INCIDENCE YR 5 08/09	H325A040127-08	249,780.00	-	210,775.81	230,764.65	19,988.84
84.325H	60319	FKB HIGH INCIDNCE CRYFWD 05/06	H325A020118-05	244,011.86	285.79	285.79	-	-
84.325H	60425	CONNECTION YR 4	J325H040115-07	200,000.00	8,302.55	162,387.44	180,886.18	26,801.29
84.325K	60424	MTG CHNG RURAL NEEDS Y3 2008	H325K053174-07	200,000.00	7,003.52	111,193.87	123,180.91	18,990.56
84.325K	60457	MEETING CHANGES RURAL Y4 2009	H325K053174-08	200,000.00	-	54,770.50	37,195.13	(17,575.37)
84.325K	60462	PRIORITY PERSONNEL DEV Y1 9/10	H325K090238	200,000.00	-	-	1,076.00	1,076.00
84.325T	60452	NEXT STEPS Y1 08/09	H325T080001	146,661.00	-	76,061.11	83,154.20	7,093.09
84.335	60423	CCAMPIS Y2 07/08	P335A06217-07	11,861.23	1,808.85	5,454.36	3,645.51	-
84.335	60451	CCAMPIS Y3 08/09	P335A060217-08	86,199.00	-	6,190.60	140,058.13	133,867.53
Sub-total Other Direct Awards				2,647,741.07	67,133.93	844,571.63	971,575.79	194,138.09
<b>Pass Through Awards</b>								
Arizona Department of Education								
84.367A	63898	AZ TRAINING (BRAD) 2008	ED08-0028	38,000.00	(24,146.00)	(6,146.00)	23,173.85	5,173.85
Sub-Total Other pass through Arizona Dept of Education				38,000.00	(24,146.00)	(6,146.00)	23,173.85	5,173.85
Butte County Office of Education								
84.184L	63865	HEALTHY SCHOOLS LUNCH 07/08	MOU	9,754.08	2,876.69	7,127.10	4,250.41	-
84.184L	63866	SAFE SCHLS HLTHY STD LEAP 0708	MOU	9,873.36	3,595.12	4,033.12	438.00	-
Sub-Total Other pass through Butte County Office of Ed				19,627.44	6,471.81	11,160.22	4,688.41	-
CA Dept of Education								
84.048	63857	CHICO AG FIELD OFFICE 07/08	CN066505	15,584.92	9,628.95	9,628.95	-	-
84.048	63949	CHICO AG FIELD OFFICE Y3 8/9	CN066505	13,860.00	-	6,848.51	12,917.72	6,069.21
Sub-Total Other pass through CA Dept of Education				29,444.92	9,628.95	16,477.46	12,917.72	6,069.21
Cal Poly San Luis Obispo								
84.048	63876	CAL POLY AG ED PRGM 0709	SLCMP-2007200114	22,705.00	10,398.85	18,121.50	14,064.47	6,341.82
Sub-Total Other pass through Cal Poly, San Luis Obispo				22,705.00	10,398.85	18,121.50	14,064.47	6,341.82
CA Postsecondary Education Commission								
84.367	63860	MEG YEAR 1 07/08	ITQ-07-404	295,801.58	(53,493.07)	81,200.00	154,782.64	20,089.57
84.367	63935	MEG YEAR 2 08/09	ITQ-07-404	322,013.00	-	186,403.00	203,915.40	17,512.40
84.367	63941	SCIENCE & ACADEMIC LIT Y1 8/9	ITQ-08-510	165,405.00	-	159,813.00	67,681.17	(92,131.83)
84.367	63955	SCI & ACADEMIC LIT Y1 CME 08/9	ITQ-08-510	100,950.00	-	-	56,616.18	56,616.18
Sub-Total Other pass through CA Postsecondary Commission				884,169.58	(53,493.07)	427,416.00	482,995.39	2,086.32

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Chico Unified School District								
84.318	63953	EETT 08/09 Y1	none	30,293.00	-	8,610.27	23,713.65	15,103.38
84.366	63884	CAMSP MATH GRANT Y1 08/09	Consultant Agreement	299,408.00	60,797.90	86,841.57	136,126.84	110,083.17
84.215X	63548	NO PAINE, NO GAIN 06/07 YR 3/3	CA 079031	149,553.35	1,187.46	-	(1,187.46)	-
84.215X	63846	NO PAINE NO GAIN YR 4	089002	129,890.29	38,513.43	44,815.28	6,301.85	-
Sub-Total Other pass through Chico Unified School District				609,144.64	100,498.79	140,267.12	164,954.88	125,186.55
Glenn County Office of Education								
84.215X	63652	E PLURIBUS UNUM	SP 05-447	358,195.00	109,167.26	121,913.91	21,368.21	8,621.56
Sub-Total Other pass through Glenn County Office of Education				358,195.00	109,167.26	121,913.91	21,368.21	8,621.56
Middle Township School District								
84.3XX	63696	MIDDLE TOWNSHIP	06-416SF	7,717.56	(1,500.68)	-	1,500.68	-
Sub-Total Other pass through Middle Township School District				7,717.56	(1,500.68)	-	1,500.68	-
National Writing Project								
84.928A	63523	NWP ADDTNL SITE SUPPORT04/05	AMD 3-agrmt 5/13/02	219,239.25	(1,615.16)	-	1,615.16	-
84.928A	63753	NWP ADD SITE SUPPORT 06/07	Amd #6	223,048.84	65.10	-	(65.10)	-
84.928A	63808	NWP 07/08 SITE SUPPORT	92-CA04 - Amnd # 29	51,088.89	(8,775.29)	(5,938.97)	2,836.32	-
84.928A	63810	SISKIYOU 07/08	92-CA04 - Amnd # 29	20,787.66	(4,212.34)	(4,212.34)	-	-
84.928A	63854	NWP ADDT'L SITE SUPPORT 07/08	Amd 7	217,460.70	(23,493.07)	-	23,493.07	-
84.928A	63858	NWP PROJECT OUTREACH 2008	Amd 8 to agrmnt dated 51307	14,700.00	(15,000.00)	(300.00)	14,700.00	-
84.928A	63895	NWP SITE SUPPORT 08/09	Amd 30 to 92-CA04	55,938.97	-	55,938.97	44,410.53	(11,528.44)
84.928A	63896	NWP SISKIYOU 08/09	Amd 30 to 92-CA04	29,212.34	-	29,212.34	25,948.65	(3,263.69)
84.928A	63934	NWP CHICO OFFICE BUDGET 08/09	Amd 9 to Agrmnt 051302	243,506.00	-	243,506.00	232,323.58	(11,182.42)
Sub-Total Other pass through National Writing Project				1,074,982.65	(53,030.76)	318,206.00	345,262.21	(25,974.55)
North Valley Cal-SOAP Consortium - Yuba Community College								
84.378	63966	CAL-SOAP 08/09	G-08-012	61,434.81	-	24,311.17	40,622.24	16,311.07
Sub-Total Other pass through Yuba Community College				61,434.81	-	24,311.17	40,622.24	16,311.07
Regents of the UC, UCLA								
84.367	63798	CMP STIR 07/08 AMD#1	1010GHC105	124,010.00	37,825.64	33,620.01	(4,205.63)	-
84.367	63926	CMP STIR Y2 08/09	Amd 2 to 1010GHC105	124,038.00	660.70	89,488.90	117,468.75	28,640.55
84.367	63992	CMP NSTIR Y3 09/10	1010 G HC105 amd 3	20,000.00	-	-	18,030.24	18,030.24
84.367	63873	CSP TRI CARRYFORWARD Y1 06/07	0995GHC160	121,856.52	108,833.75	116,634.16	7,800.41	-
84.367	63928	CSP TRI TEACHER RETNTN Y2 8/9	Amd 2 to 0995GHC160	135,000.00	502.24	73,349.28	88,844.04	15,997.00
84.367	63991	CSP TRI TCHR RETENTION Y3 9/10	0995GHC160	60,000.00	-	-	20,212.15	20,212.15
Sub-Total Other pass through UCLA				584,904.52	147,822.33	313,092.35	248,149.96	82,879.94

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Regents of the UC, Office of the President								
84.367	63792	CA READING/LIT PRGM 07/08	NCLB4-CRLP-CHICO	39,000.00	25,989.40	25,989.40	-	-
84.367	63793	NCLB N STATE HIST/SOCSCI 07/08	NCLB4-CHSP-CHICO	39,433.00	31,833.77	32,588.28	754.51	-
84.367	63794	NCLB CA SCIENCE PJCT 08	NCLB4-CSP-CHICO	60,000.00	12,157.44	25,957.77	13,800.33	-
84.367	63795	NCLB#4-N CA WRTG PRJ 07/08	NCLB4-CWP-CHICO	45,500.00	9,585.91	11,412.42	1,826.51	-
84.367	63796	NCLB CA MATH PJCT 07/08	NCLB4-CMP-CHICO	34,650.00	23,106.67	21,789.50	(1,317.17)	-
84.367	63799	NE CA ARTS PROJECT 07/08	NCLB4-TCAP-CHICO	45,400.00	2,696.87	-	(2,696.87)	-
84.367	63877	NCLB NCWP SUPPLEMENT 07/08	NCLBS-CWP-CHICO	20,000.00	10,770.83	9,889.50	(881.33)	-
84.367	63886	07/08 NCLB SUPLMT CA READ-LIT	NCLBS-CRLP-CHICO	20,000.00	17,074.80	20,000.00	2,925.20	-
84.367	63887	07/08 SUPPLEMENT NE CA ARTS	NCLBS-TCAP-CHICO	19,999.99	9,055.97	19,999.99	10,944.02	-
84.367	63888	07/08 NCLB SUPPLEMENT CMP	NCLBS-CMP-CHICO	20,000.00	8,464.44	15,774.83	7,310.39	-
84.367	63889	07/08 NCLB SUPLMNT SCI PJCT	NCLBS-CSP-CHICO	28,467.00	7,983.30	28,467.00	25,760.48	5,276.78
84.367	63890	NSHSP NCLB SUPLMNT 07/08	NCLBS-CHSP-CHICO	19,981.78	19,929.16	19,981.78	52.62	-
84.367	63937	NCLB NSTATE HIST/SOC SCI 08/09	NCLB5-CHSP-CHICO	38,940.00	-	-	42,400.73	42,400.73
84.367	63938	NCLB NE ARTS PJCT 08/09	NCLB5-TCAP-CHICO	55,000.00	-	-	57,351.96	57,351.96
84.367	63939	NCLB5 N CA WRITING PJCT 08/09	NCLB5-CWP-CHICO	53,280.00	-	-	52,148.65	52,148.65
84.367	63940	NCLB CA READING/LIT PGM 08/09	NCLB5-CRLP-CHICO	38,350.00	-	-	38,350.00	38,350.00
84.367	63947	NCLB5 CA MATH PJCT 08/09	NCLB5-CMP-CHICO	30,000.00	-	-	33,519.64	33,519.64
84.367	63962	NCLBX CA READING LIT PGM 08/09	NCLBX-CRLP-CHICO	30,780.00	-	-	20,629.27	20,629.27
84.367	63963	NCLBX - CMP 08/09	NCLBX-CMP-CHICO	23,000.00	-	-	5,411.77	5,411.77
84.367	63964	NCLBX CA WRITING PROJ 08/09	NCLBX-CWP-CHICO	28,000.00	-	-	21,896.71	21,896.71
84.367	63968	NCLBX CSP 08/09	NCLBX-CSP-CHICO	60,000.00	-	-	22,640.46	22,640.46
84.367	63969	NCLBX NE CA ARTS PJCT 08/09	NCLBX-TCAP-CHICO	36,000.00	-	-	18,592.62	18,592.62
Sub-Total Other pass through UCOP				<u>785,781.77</u>	<u>178,648.56</u>	<u>231,850.47</u>	<u>371,420.50</u>	<u>318,218.59</u>
Sonoma State University								
84.116	63675	OSHER LIFELONG LRNG INSTITUTE	P116Z050295	15,000.00	508.89	-	-	508.89
84.333A	63874	ENACT Y3 07/08	Amd 1 to SA 103424	28,555.23	21,675.71	28,555.23	6,879.52	-
Sub-Total Other pass through Sonoma State University				<u>43,555.23</u>	<u>22,184.60</u>	<u>28,555.23</u>	<u>6,879.52</u>	<u>508.89</u>
St. Louis Board of Education								
84.3XX	63755	ST LOUIS SEPT 13 2006	SF 06-437	10,444.78	5.92	-	(5.92)	-
Sub-Total Other pass through St. Louis Board of Education				<u>10,444.78</u>	<u>5.92</u>	<u>-</u>	<u>(5.92)</u>	<u>-</u>
Tehama County Office of Education								
84.367	63769	N STATE MATH PARTNERSHIP 06/07	SP 06-430	94,250.00	(2,414.78)	18,850.00	21,264.78	-
84.367	63936	N STATE MATH PARTNERSHIP 08/09	09-042	60,000.00	-	24,000.00	48,906.72	24,906.72
Sub-Total Other pass through Tehama County Dept of Education				<u>154,250.00</u>	<u>(2,414.78)</u>	<u>42,850.00</u>	<u>70,171.50</u>	<u>24,906.72</u>
Total TRIO Cluster				5,210,674.84	261,305.03	1,961,788.73	1,966,486.06	266,002.36
Total Other				7,332,098.97	517,375.71	2,532,647.06	2,779,739.41	764,468.06
<b>Total Department of Education</b>				<u>12,542,773.81</u>	<u>778,680.74</u>	<u>4,494,435.79</u>	<u>4,746,225.47</u>	<u>1,030,470.42</u>
<b>Total Department of Health and Human Services</b>								
<b>Direct Awards</b>								
93.28X	60358	MEXICAN AMERICAN WEIGHT REDUC	1 R15 AG025731-01	172,422.00	7,196.01	22,981.54	17,199.34	1,413.81
Sub-total Research & Development Direct Awards				<u>172,422.00</u>	<u>7,196.01</u>	<u>22,981.54</u>	<u>17,199.34</u>	<u>1,413.81</u>

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<b>Pass Through Awards</b>								
CA Dept of Aging								
93.044	63589	AAA I&A 0506	AP-0506-03	222,182.00	(64.83)	(65.00)	(0.17)	-
93.044	63591	AAA OMBUDSMAN 0506	AP-0506-03	120,931.00	42,144.01	42,037.00	(107.01)	-
93.044	63592	AAA 3B SUBK 0506	AP-0506-03	319,295.00	(40,918.00)	(42,037.00)	(1,119.00)	-
93.045	63593	AAA 3C1 SUBK 0506	AP-0506-03	359,875.00	1.00	-	(1.00)	-
93.052	63599	AAA FCSP ALL 0506	AP-0506-03	49,025.94	163.94	163.94	-	-
93.044	63720	AAA AP ADMIN 0607/CDA	AP-0607-03	173,428.79	9,383.79	9,383.79	-	-
93.044	63721	AAA 3B I&A 0607/CDA	AP-0607-03	251,815.00	(46.04)	(46.00)	0.04	-
93.045	63726	AAA 3C1 SUBK 0607/CDA	AP-0607-03	403,458.00	5,133.99	(1,485.00)	(1,115.00)	5,503.99
93.045	63727	AAA 3C2 SUBK 0607/CDA	AP-0607-03	525,075.00	(277.00)	(280.00)	(3.00)	-
93.052	63730	AAA 3E FCSP ALL 0607/CDA	AP-0607-03	135,816.00	(8,277.87)	(8,278.00)	(0.13)	-
93.044	63824	AAA AP RECVBLS 07/08 CDA	AP-0708-03	-	(106,096.00)	(109,591.50)	-	3,495.50
93.044	63825	AAA AP ADMIN 07/08	AP-0708-03	189,852.79	41,548.79	41,615.79	67.00	-
93.044	63826	AAA 3B I&A 0708/ CDA	AP-0708-03	257,121.71	45,100.08	43,933.71	(1,180.37)	(14.00)
93.044	63827	AAA 3B OUTREACH 0708/CDA	AP-0708-03	750.00	750.00	750.00	-	-
93.041	63828	AAA ELDER ABUSE 0708 CDA	AP-0708-03	9,449.00	43.60	(58.00)	(101.60)	-
93.044	63829	AAA 3B & 7A OMB 0708/CDA	AP-0708-03	117,731.00	8,216.06	6,278.00	(2,050.80)	(112.74)
state	63830	AAA OMB INIT 0708/CDA	AP-0708-03	22,923.00	(47.20)	(47.20)	-	-
93.044	63831	AAA 3B VISITING 0708/CDA	AP-0708-03	15,100.00	148.35	175.00	26.65	-
93.044	63832	AAA 3B SUBK 0708 CDA	AP-0708-03	298,038.00	33,716.00	36,311.00	2,684.00	89.00
93.045	63833	AAA 3C1 SUBK 0708 CDA	AP-0708-03	454,771.00	127,334.00	121,017.00	(6,317.00)	-
93.045	63834	AAA 3C2 SUBK 0708/CDA	AP-0708-03	526,657.00	19,184.00	4,130.00	(15,054.00)	-
93.043	63835	AAA 3D SUBK 0708 CDA	AP-0708-03	6,600.00	(3,255.00)	(3,255.00)	-	-
93.043	63836	AAA DISEASE PREVENT 0708/CDA	AP-0708-03	20,398.00	302.07	302.00	(0.07)	-
93.052	63837	AAA 3E FCSP-ALL 0708/CDA	AP-0708-03	123,357.00	20,360.96	19,747.00	(623.35)	(9.39)
93.052	63838	AAA 3E FCSP RESPITE 0708/CDA	AP-0708-03	37,356.00	5,967.15	5,967.00	(0.15)	-
93.052	63839	AAA 3E FCSP SUPP SERV 0708/CDA	AP-0708-03	11,715.00	1,015.88	1,016.00	0.12	-
state	63840	AAA CBSP SUBK ADCRC 0708/CDA	AP-0708-03	71,000.00	4,294.00	4,294.00	-	-
state	63841	AAA CBSP LINKG 0708/CDA	AP-0708-03	222,521.00	17,561.61	17,562.00	0.39	-
state	63842	AAA CBSP LINKG POS 0708/CDA	AP-0708-03	7,912.00	-	7,912.00	7,912.00	-
state	63843	AAA CBSP SCP 0708/CDA	AP-0708-03	28,448.00	4,525.59	4,411.00	(114.59)	-
93.044	63908	AAA AP ADMIN 08/09 CDA	AP-0809-03	50,890.00	-	137,257.70	142,505.93	5,248.23
state	63908	AAA AP ADMIN 08/09 CDA	AP-0809-03	33,520.00	-	33,520.00	33,520.00	-
93.044	63909	AAA I&A 08/09 CDA	AP-0809-03	269,504.00	-	249,401.00	259,339.57	9,938.57
93.044	63910	AAA 3B OUTREACH 08/09 CDA	AP-0809-03	750.00	-	750.00	(749.52)	(1,499.52)
93.044	63911	AAA ELDER ABUSE 08/09 CDA	AP-0809-03	7,430.00	-	7,430.00	7,385.56	(44.44)
93.044	63912	AAA 3B & 7A OMB 08/09 CDA	AP-0809-03	71,460.00	-	71,821.00	79,732.09	7,911.09
state	63913	AAA OMB INIT 08/09 CDA	AP-0809-03	19,239.00	-	19,286.20	19,286.05	(0.15)
93.044	63914	AAA 3B VISITING 08/09 CDA	AP-0809-03	18,991.00	-	18,991.00	18,243.37	(747.63)
93.044	63915	AAA 3B SUBK 08/09 CDA	AP-0809-03	276,659.00	-	276,659.00	268,095.00	(8,564.00)
93.045	63916	AAA 3CI SUBK 08/09 CDA	AP-0809-03	306,210.00	-	298,089.00	289,943.52	(8,145.48)
state	63916	AAA 3CI SUBK 08/09 CDA	AP-0809-03	101,820.00	-	101,820.00	101,820.00	-
93.045	63917	AAA 3C2 SUBK 08/09 CDA	AP-0809-03	348,542.00	-	351,472.00	331,559.00	(19,913.00)
state	63917	AAA 3C2 SUBK 08/09 CDA	AP-0809-03	171,854.00	-	171,854.00	171,854.00	-
93.043	63918	AAA 3D SUBK 08/09 CDA	AP-0809-03	7,023.00	-	6,473.00	6,473.00	-
93.043	63919	AAA DISEASE PREVENT 08/09 CDA	AP-0809-03	21,362.00	-	20,673.00	23,006.56	2,333.56
93.052	63920	AAA 3E FCSP (CAREGIVERS) 0809	AP-0809-03	196,460.00	-	123,771.00	153,255.21	29,484.21
93.052	63921	AAA FCSP CDA GRANDPARENTS 8/9	AP-0809-03	17,759.00	-	16,529.00	14,817.59	(1,711.41)
state	63922	AAA SUBK CDA ADCRC 08/09	AP-0809-03	63,973.00	-	63,973.00	63,973.00	-
state	63923	AAA LINKAGES 08/09 CDA	AP-0809-03	215,929.00	-	220,873.00	233,604.42	12,731.42
state	63925	AAA CBSP SCP 08/09 CDA	AP-0809-03	26,260.00	-	26,260.00	27,408.03	1,148.03
93.044	63932	ADULT DAY RESOURCE CTR 2008	CT-0809-18	91,214.00	-	54,096.89	91,203.33	37,106.44
Sub-Total Federal \$ Aging Cluster pass through CA Dept of Aging				6,314,052.23	201,578.93	1,801,145.32	1,659,915.37	60,348.98
Sub-Total State \$ for Aging Cluster from CA Dept of Aging				985,399.00	26,334.00	671,718.00	659,263.30	13,879.30

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CA Dept of Aging								
93.778	63581	PASSAGES MSSP ADMN 0506 /CDA	MS-0506-10	180,401.36	1,061.01	-	-	1,061.01
93.778	63582	PASSAGES CARE MGMT 0506 /CDA	MS-0506-10	362,204.34	8,406.04	-	-	8,406.04
93.778	63583	PASGS MSSP WAVD SRV 0506/CDA	MS-0506-10	185,438.00	1,594.37	-	(1,211.95)	382.42
93.778	63716	MSSP ADMIN 0607/CDA	MS-0607-10	196,223.30	(47.50)	(47.50)	-	-
93.778	63717	MSSP CARE MGMT 0607/CDA	MS-0607-10	425,183.89	0.31	-	(0.31)	-
93.778	63718	MSSP WAIVED SERV 0607/CDA	MS-0607-10	232,235.00	1,114.13	47.50	(294.24)	772.39
93.778	63818	MSSP ADMINISTRATION 0708	MS-0708-10	217,933.00	53,294.67	55,023.56	2,756.20	1,027.31
93.778	63819	MSSP CARE MANAGEMENT 0708	MS-0708-10	449,067.00	198,115.77	197,954.77	(1,187.88)	(1,026.88)
93.778	63820	MSSP WAIVED SERVICES 07 08	MS-0708-10	199,770.90	72,837.31	74,315.01	2,436.01	958.31
93.778	63902	MSSP ADMIN 08/09	MS-0809-10	248,009.00	-	211,199.00	178,420.20	(32,778.80)
93.778	63903	MSSP CARE MANAGEMENT 08/09	MS-0809-10	360,095.00	-	305,321.00	400,732.26	95,411.26
93.778	63904	MSSP WAIVED SERV 0809	MS-0809-10	165,000.00	-	75,049.49	173,112.08	98,062.59
Sub-Total Medicaid Cluster pass through CA Dept of Aging				<u>3,221,560.79</u>	<u>336,376.11</u>	<u>918,862.83</u>	<u>754,762.37</u>	<u>172,275.65</u>
CA Dept of Aging								
93.779	63615	AAA HICAP ADMIN 0506	HI-0506-03	12,112.00	(108.43)	(108.00)	0.43	(0.00)
93.779	63616	AAA HICAP 0506	HI-0506-03	132,008.99	(269.01)	(269.01)	-	-
93.779	63617	AAA HICAP MMA 0506	HI-0506-03	32,541.83	(115.17)	(115.17)	-	-
93.779	63737	AAA HICAP ADMIN 0607/CDA	HI-0607-03	14,863.00	623.77	624.00	0.23	(0.00)
93.779	63821	AAA HICAP ADMIN 07/08	HI-0708-03	14,477.00	6,533.28	6,533.00	(0.28)	(0.00)
93.779	63822	AAA HICAP 07/08	HI-0708-03	216,379.00	53,270.89	53,345.32	74.43	(0.00)
93.779	63823	AAA HICAP RURAL 07/08	HI-0708-03	4,429.00	1,918.15	1,963.00	44.85	0.00
93.779	63905	AAA HICAP ADMIN 08/09	HI-0809-03	11,697.00	-	47.00	6,692.94	6,645.94
state	63905		HI-0809-03	9,268.00	-	9,268.00	9,268.00	-
93.779	63906	AAA HICAP 08/09	HI-0809-03	233,112.00	-	201,881.95	240,068.79	38,186.84
state	63906		HI-0809-03	-	-	-	-	-
93.779	63965	HICAP LIS FUNDING 08/09	HI-0809-03 Amd 2	19,143.00	-	6,137.00	18,837.91	12,700.91
Sub-Total Other Pass through CA Dept of Aging				<u>690,762.82</u>	<u>61,853.48</u>	<u>270,039.09</u>	<u>265,719.30</u>	<u>57,533.69</u>
Sub-Total State \$ for Other from CA Dept of Aging				<u>9,268.00</u>	<u>-</u>	<u>9,268.00</u>	<u>9,268.00</u>	<u>-</u>
PSA2 Area Agency on Aging								
93.052	63622	FCSP 05-06/PSA 2	6001-0506	119,353.39	(47.61)	(47.61)	-	-
93.052	63845	FCSP 07/08 PSA 2	6001-0708	107,708.07	(4,038.65)	(2,848.93)	1,189.72	-
93.052	63930	FCSP 08/09 PSA2	6001-0809	117,105.00	-	117,105.00	120,841.64	3,736.64
Sub-Total Other Pass through PSA2 Area Agency				<u>344,166.46</u>	<u>(4,086.26)</u>	<u>114,208.46</u>	<u>122,031.36</u>	<u>3,736.64</u>
Northern Sierra Rural Health Network								
93.107	63933	OB/PED WORKSHOPS 07/08	VA-07/08-33-26	5,972.68	-	5,972.68	5,972.68	-
Sub-Total Other Pass through Northern Sierra Rural Health Network				<u>5,972.68</u>	<u>-</u>	<u>5,972.68</u>	<u>5,972.68</u>	<u>-</u>



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Sonoma State University								
93.247	63892	ADV ED NURSING GRANT '08	SA 104088	16,345.15	14,754.96	16,345.15	1,590.19	-
93.247	63946	ADV ED NURSING GRANT 08/09	SA104593	41,208.80	-	14,820.81	39,892.16	25,071.35
Sub-Total Other Pass through Sonoma State University				57,553.95	14,754.96	31,165.96	41,482.35	25,071.35
CA Dept of Social Services								
93.558	63856	CALWORKS 07/08	07-3010	380,926.35	48,604.68	48,604.68	-	-
93.558	63899	CALWORKS 08/09 Y2	07-0310	500,000.00	-	249,595.41	441,049.64	191,454.23
93.667	63848	ERLY CHLD DEVELOP TRAIN Y10708	07-3023	14,509.70	14,509.70	13,833.00	4,371.73	5,048.43
Sub-Total Other Pass through CA Dept of Social Services				895,436.05	63,114.38	312,033.09	445,421.37	196,502.66
University of California, Berkeley								
93.648	63815	BSW 07/08	SA5838-77618	155,256.29	76,089.78	76,089.78	-	-
93.648	63816	MSW 2007-2008	SA5838-77618	819,056.21	575,010.43	574,710.43	(300.00)	-
93.648	63900	BSW 08/09	00006331	246,899.00	-	27,769.06	93,536.41	65,767.35
93.648	63901	MSW 2008/09	00006331	1,129,702.00	-	219,974.42	838,109.88	618,135.46
93.648	63970	DISTANCE LEARNING	00006445	20,000.00	-	-	16,644.00	16,644.00
Sub-Total Other Pass through UC Berkeley/CALSWEC				2,370,913.50	651,100.21	898,543.69	947,990.29	700,546.81
Prevention Research Center								
93.891	63440	ALCOHOL&DRUG PREVNTN RSRCH PGM	None	144,600.00	(22,210.94)	9,600.00	22,319.06	(9,491.88)
Sub-total Research & Development Pass Through Prevention Research Center				144,600.00	(22,210.94)	9,600.00	22,319.06	(9,491.88)
Prevention Research Center								
93.891	63642	UNDERAGE DRINKING EDUCATION	None	49,000.00	(20,783.03)	-	16,971.93	(3,811.10)
Sub-Total Other Pass through Prevention Research Center				49,000.00	(20,783.03)	-	16,971.93	(3,811.10)
Slippery Rock University of PA								
93.XXX	63971	I CAN DO IT YOU CAN DO IT CHIC	ICDI #7	15,000.00	-	6,000.00	4,385.62	(1,614.38)
Sub-Total Other Pass through Slippery Rock University				15,000.00	-	6,000.00	4,385.62	(1,614.38)
Total Research & Development Cluster				317,022.00	(15,014.93)	32,581.54	39,518.40	(8,078.07)
Total Federal \$ Aging Cluster				6,314,052.23	201,578.93	1,801,145.32	1,659,915.37	60,348.98
Total State \$ Aging Cluster				985,399.00	26,334.00	671,718.00	659,263.30	13,879.30
Total Medicaid Cluster				3,221,560.79	336,376.11	918,862.83	754,762.37	172,275.65
Total State \$ Other				9,268.00	-	9,268.00	9,268.00	-
Total Other				4,428,805.46	765,953.74	1,637,962.97	1,849,974.90	977,965.67
<b>Total Department of Health and Human Services</b>				<b>15,276,107.48</b>	<b>1,315,227.85</b>	<b>5,071,538.66</b>	<b>4,972,702.34</b>	<b>1,216,391.53</b>

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

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Catalog Number	Project Number	Project Title	Award/ Contract Number	Program or Award Amount	Accrued (Deferred) Revenue July 1, 2008	Cash/Other Received	Expenditures	Accrued (Deferred) Revenue June 30, 2009
<b>Corporation for National and Community Services</b>								
<b>Direct Awards</b>								
94.011	60400	FGP 07/08	05SFPCA 005 Amd 3	306,987.00	103,989.05	102,235.00	(1,754.05)	-
94.011	60434	FOSTER GRANDPARENT 08/09	08SFPCA005	301,624.00	-	183,572.00	305,180.07	121,608.07
94.016	60399	SENIOR COMPANION PGM 07/08	055SCPA006 Amd 3	79,253.00	21,864.49	19,116.00	(2,748.49)	-
94.016	60435	SENIOR COMPANION 08/09	08SCPCA006	77,868.00	-	72,912.32	94,090.52	21,178.20
Sub-total Foster Grandparent/Senior Companion Cluster Direct Award				<u>765,732.00</u>	<u>125,853.54</u>	<u>377,835.32</u>	<u>394,768.05</u>	<u>142,786.27</u>
<b>Pass Through Awards</b>								
94.005	San Francisco State University 63814 CARNEGIE FND FOR FELLOWS		C7-94371	4,000.00	1,786.29	2,453.11	2,182.76	1,515.94
Sub-Total Other Pass through San Francisco State University				<u>4,000.00</u>	<u>1,786.29</u>	<u>2,453.11</u>	<u>2,182.76</u>	<u>1,515.94</u>
Total Foster Grandparent/Senior Companion Cluster				765,732.00	125,853.54	377,835.32	394,768.05	142,786.27
Total Other				4,000.00	1,786.29	2,453.11	2,182.76	1,515.94
<b>Total Corporation for National and Community Services</b>				<u>769,732.00</u>	<u>127,639.83</u>	<u>380,288.43</u>	<u>396,950.81</u>	<u>144,302.21</u>
<b>Department of Homeland Security</b>								
<b>Pass Through Awards</b>								
97.073	CSU Office of the Chancellor 63944 CSU HOMELAND SEC GRANT FY07		X0004107_CHAUX	23,864.89	-	23,864.89	23,864.89	-
Sub-Total Other Pass through CSU Office of the Chancellor				<u>23,864.89</u>	<u>-</u>	<u>23,864.89</u>	<u>23,864.89</u>	<u>-</u>
<b>Total Department of Homeland Security</b>				<u>23,864.89</u>	<u>-</u>	<u>23,864.89</u>	<u>23,864.89</u>	<u>-</u>
<b>United States Agency for International Development</b>								
<b>Pass Through Awards</b>								
Academy for Educational Development								
98.001	63883	SCHOOL REFORM EGYPT TOUR 2	PSA 263-US08-002	92,088.00	74,230.82	92,088.00	17,857.18	-
98.001	63891	TOUR 3 SCHOOL REFORM EGYPT	PSA 263-US08-003	101,808.86	90,040.22	101,808.86	(0.11)	(11,768.75)
98.001	63893	AED CONFERENCE - JORDAN '08	PO# 3180-1502	21,068.50	(13,182.53)	-	13,182.53	-
98.001	63957	FATA PAKISTAN LIVELIHOOD/AED	PSA 391-US08-002	156,201.15	-	156,201.15	109,904.42	(46,296.73)
Sub-Total Other pass through Academy for Educational Dev				<u>371,166.51</u>	<u>151,088.51</u>	<u>350,098.01</u>	<u>140,944.02</u>	<u>(58,065.48)</u>
<b>Total United States Agency for International Development</b>				<u>371,166.51</u>	<u>151,088.51</u>	<u>350,098.01</u>	<u>140,944.02</u>	<u>(58,065.48)</u>
Total Research & Development Cluster				3,929,903.03	315,496.45	1,293,051.79	1,567,286.60	589,731.26
Total SNAP Cluster				5,490,401.15	791,068.46	1,774,868.38	2,006,923.60	1,023,123.68
Total Child Nutrition Cluster				26,946.00	-	26,946.00	26,946.00	-
Total Highway Planning & Construction Cluster				1,007.66	8.56	-	-	8.56
Total TRIO Cluster				5,210,674.84	261,305.03	1,961,788.73	1,966,486.06	266,002.36
Total Federal \$ Aging Cluster				6,314,052.23	201,578.93	1,801,145.32	1,659,915.37	60,348.98
Total State \$ Aging Cluster				985,399.00	26,334.00	671,718.00	659,263.30	13,879.30
Total State \$ Other				9,268.00	-	9,268.00	9,268.00	-
Total Medicaid Cluster				3,221,560.79	336,376.11	918,862.83	754,762.37	172,275.65
Total Foster Grandparent/Senior Companion Cluster				765,732.00	125,853.54	377,835.32	394,768.05	142,786.27
Total WIA Cluster				362,236.99	22,880.38	58,394.78	43,086.14	7,571.74
Total Other				<u>22,001,201.20</u>	<u>1,976,268.10</u>	<u>6,931,806.31</u>	<u>7,452,107.22</u>	<u>2,496,569.01</u>
<b>Total Federal, Federal Pass Through and CDA Other Awards</b>				<u>\$ 48,318,382.89</u>	<u>\$ 4,057,169.56</u>	<u>\$ 15,825,685.46</u>	<u>\$ 16,540,812.71</u>	<u>\$ 4,772,296.81</u>

**SCHEDULE OF EXPENDITURES  
OF FEDERAL AWARDS**

June 30, 2009

*The CSU, Chico  
Research Foundation*  
Page 14 of 14

Catalog Number	Project Number	Project Title	Award/ Contract Number	Program or Award Amount	Accrued (Deferred) Revenue July 1, 2008	Cash/Other Received	Expenditures	Accrued (Deferred) Revenue June 30, 2009
<b>Total Federal and Federal Pass Through Awards</b>				<b>\$ 47,323,715.89</b>	<b>\$ 4,030,835.56</b>	<b>\$ 15,144,699.46</b>	<b>\$ 15,872,281.41</b>	<b>\$ 4,758,417.51</b>
<b>Total State and Other Awards Through Ca Dept of Aging</b>				<b>994,667.00</b>	<b>26,334.00</b>	<b>680,986.00</b>	<b>668,531.30</b>	<b>13,879.30</b>
<b>Grand Total Federal, Federal Pass Through and CDA Other Awards</b>				<b><u>\$ 48,318,382.89</u></b>	<b><u>\$ 4,057,169.56</u></b>	<b><u>\$ 15,825,685.46</u></b>	<b><u>\$ 16,540,812.71</u></b>	<b><u>\$ 4,772,296.81</u></b>

**SCHEDULE OF SUPPLEMENTAL  
INFORMATION  
(CSU FORMAT)**

*The CSU, Chico  
Research Foundation  
Page 1 of 2*

June 30, 2009	<u>Current Unrestricted</u>	<u>Noncurrent Unrestricted</u>	<u>Total</u>
<b>INVESTMENTS HELD BY THE UNIVERSITY UNDER CONTRACTUAL AGREEMENT</b>			
Portion of investments held by the University under contractual agreements	\$ -	\$ -	\$ -

June 30, 2009	<u>Amount</u>
<b>NET ASSETS INVESTED IN CAPITAL ASSETS - NET OF RELATED DEBT</b>	
Capital assets - net of accumulated depreciation	\$ 19,416,103
Capitalized lease obligations - current portion	(50,002)
Capitalized lease obligations - net of current portion	(54,252)
Long-term debt obligations - current portion	(625,300)
Long-term debt obligations - net of current portion	(4,613,971)
Other:	
OID prepaid interest	46,029
Bond reserves	310,835
Interest payable	(16,794)
<b>Net Assets Invested in Capital Assets - Net of Related Debt</b>	<u>\$ 14,412,648</u>

**SCHEDULE OF SUPPLEMENTAL  
INFORMATION  
(CSU FORMAT)**

*The CSU, Chico  
Research Foundation  
Page 2 of 2*

June 30, 2009	<b>Amount</b>
<b>TRANSACTIONS WITH RELATED ENTITIES</b>	
Reimbursements to University for salaries of University personnel working on contracts, grants, and other programs	\$ 2,505,829
Reimbursements to University for other than salaries of University personnel	\$ 3,966,477
Payments received from University for services, space, and programs	\$ 1,794,557
Gifts-in-kind to the University from Auxiliary Organizations	\$ 136,954
Gifts (cash or assets) to the University from recognized Auxiliary Organization	\$ 662,566
Accounts (payable to) University	\$ (439,448)
Other amounts (payable to) University	\$ (73,971)
Accounts receivable from University	\$ 79,165
Other amounts receivable from University	\$ 47,351

June 30, 2009	<b>Amount</b>
<b>OTHER POSTEMPLOYMENT BENEFITS OBLIGATION (OPEB)</b>	
Annual required contribution (ARC)	\$ 27,179
Adjustment to ARC	(113,813)
Contributions	(23,472)
<b>Decrease in Net OPEB Obligation (NOO)</b>	<b>(110,106)</b>
<b>NOO - Beginning of Year</b>	<b>631,173</b>
<b>NOO - End of Year</b>	<b>\$ 521,067</b>

## 1. FUND ACCOUNTING

The accounts of the Research Foundation are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. The funds are organized as follows:

**General Fund** This fund is used to account for all financial resources except those required to be accounted for in another fund. This fund recognizes as income various administrative fees from other funds.

**Plant and Bond Fund** This fund is used to account for acquisition of physical properties and funds expended and invested in physical properties for the General Fund, Board Designated Fund, Sponsored Programs Fund, and Campus Programs Fund.

In addition, this fund is used to account for the bond construction and the principal, interest, and reserve accounts. Bond proceeds are deposited into the bond construction account. The proceeds are used to finance the construction and acquisition of buildings and equipment as required by the Bond's resolution. The principal, interest, and reserve account is used to account for the payment obligations of the Research Foundation Auxiliary Organization Bond Series 2003.

**Board Designated Fund** This fund is used to account for all amounts specifically allocated by the Board of Directors to certain programs. These funds are used primarily for the development of grant and contract proposals. Funding is also allocated to support and to finance other CSUC-related projects. The amount expended from Board designations amounted to \$223,527 and \$262,388 in 2009 and 2008, respectively. The amount expended from incentive accounts amounted to \$855,207 and \$1,016,225 in 2009 and 2008, respectively.

**Auxiliary Activities Fund** This fund is used to account for the operations of the University Farm, KCHO radio station, and other enterprise activities. These operations reimburse the General Fund for accounting and data processing administration expenses based on the usage of these services.

**Sponsored Programs Fund** This fund reflects the activity of various programs designed for instruction, research, and community services. These programs are funded by federal and state governmental agencies and various other organizations. The General Fund receives administrative fees to cover the indirect overhead costs of these programs.

**Campus Programs Fund** This fund accounts for certain special activities of Research Foundation-affiliated programs. These funds are carried as unrestricted net assets. The Research Foundation receives an administrative fee equal to 8% of Campus Program Fund expenditures.

**Comparative Financial Information** The schedules of financial position and schedules of functional activities and changes in net assets include prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Research Foundation's financial statements for the year ended June 30, 2008, from which the summarized information was derived.

**2. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Research Foundation and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**3. INTERFUND RECEIVABLES AND PAYABLES**

The Research Foundation records direct interfund receivables and payables as they occur. As a result of the use of a general checking account for all funds except the Agriculture Fund and some sponsored program funds, indirect interfund receivables and payables entries are recorded upon receipt, disbursement, or transfer of amounts among funds. Interfund receivables and payables include long-term notes payable as follows:

	<b>2009</b>	<b>2008</b>
The environmental research lab in the Campus Programs Fund has a note payable to the General Fund to be repaid as funds are available, including interest at 5%.	\$ 96,806	\$ 92,196
The Farm in the Auxiliary Activities Fund has a note payable to the General Fund for a tractor to be repaid in annual installments of \$20,000, plus interest which accrues at the LAIF rate plus 1%, (effectively 2.51% at June 30, 2009).	103,598	-
<b>Total Interfund Receivables and Payables</b>	<b>\$ 200,404</b>	<b>\$ 92,196</b>

**4. EXTRAORDINARY ITEM**

Forgiveness of debt resulted in extraordinary activity for the year ended June 30, 2008. This activity represents the forgiveness of the KCHO radio station interfund notes payable, which was forgiven by the General Fund. The gain (loss) activity was as follows:

<b>DEBT FORGIVENESS</b>	
<b>AUXILIARY ACTIVITIES</b>	
Equipment loan principal portion	\$ 229,258
Construction loan principal portion	165,697
Interest accrued	73,600
<b>Total Auxiliary Activities Gain</b>	<b>468,555</b>
<b>GENERAL FUND LOSS</b>	<b>(468,555)</b>
<b>Total Debt Forgiveness - Net</b>	<b>\$ -</b>

**5. NET ASSETS RESERVES**

The Board, under guidelines established by the Chancellor’s Office, developed policies that reserve the net assets of the Research Foundation. Future increases will also be reserved by these policies.

Reservations are as follows for the year ended June 30, 2009:

	<b>Plant and Bond Fund</b>	<b>Auxiliary Activities Fund</b>
Investment in plant, equipment, and breeding herd	\$ 13,253,951	\$ 1,190,470
Inventory reserve	-	82,654
Reserve for working capital	-	265,436
Capital replacement reserve	-	160,000
<b>Total Net Assets Reserves</b>	<b>13,253,951</b>	<b>1,698,560</b>
Available for general purposes	-	518,651
<b>Total Net Assets</b>	<b>\$ 13,253,951</b>	<b>\$ 2,217,211</b>

The net deficit of the General Fund as of June 30, 2009 and 2008, respectively, are due to the purchase of additional property which will eventually be sold to the CSU, Chico campus. The unrestricted dollars of the General Fund, as well as resources from the other funds, have been used for these property acquisitions which are reflected in the Plant Fund net assets balance. Therefore, there are no General Fund reserves to report, and the General Fund net deficit balance as of June 30, 2009 and 2008, are \$1,879,922 and \$1,972,699, respectively.



## **OTHER REPORTS**



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**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  
The CSU, Chico Research Foundation  
Chico, California

We have audited the financial statements of The CSU, Chico Research Foundation (the Research Foundation), a nonprofit organization and a component unit of the California State University, Chico, California, as of and for the year ended June 30, 2009, and have issued our report thereon dated September 21, 2009. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Research Foundation's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Research Foundation's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Research Foundation's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Research Foundation's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Research Foundation's financial statements that is more than inconsequential will not be prevented or detected by the Research Foundation's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Research Foundation's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Research Foundation's financial statements are free of 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, the audit committee, and others within the Research Foundation, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Matson and Isom*

September 21, 2009



**matson and isom**

Founded in 1962 by  
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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors  
The CSU, Chico Research Foundation  
Chico, California

**Compliance**

We have audited the compliance of The CSU, Chico Research Foundation (the Research Foundation), a nonprofit organization and a component unit of the California State University, Chico, California, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The Research Foundation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the Research Foundation's management. Our responsibility is to express an opinion on the Research Foundation's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the Research Foundation'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. Our audit does not provide a legal determination on the Research Foundation's compliance with those requirements.

In our opinion, the Research Foundation complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

**Internal Control Over Compliance**

The management of the Research Foundation is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Research Foundation's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 the Research Foundation's internal control over compliance.

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE  
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Continued

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors, management, audit committee, others within the Research Foundation, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*Matson and Isom*

September 21, 2009

**FINDINGS AND QUESTIONED COSTS SECTION**

**SCHEDULE OF FINDINGS AND  
QUESTIONED COSTS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unqualified opinion on the financial statements of The CSU, Chico Research Foundation (the Research Foundation).
2. No deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Required by *Government Auditing Standards*, or in part B of this schedule.
3. No instances of noncompliance material to the financial statements of the Research Foundation were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance Required by OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for the Research Foundation expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Research Foundation are reported in part C of this schedule.
7. The programs tested as major programs include:

National Science Foundation – Education and Human Resources	CFDA 47.076
Small Business Development Center	CFDA 59.037
Special Education – Personnel Development to Improve Services and Results for Disabilities	CFDA 84.325
<b>TRIO Cluster</b>	
Student Support Services	CFDA 84.042
Talent Search	CFDA 84.044
Upward Bound	CFDA 84.047
8. The threshold for distinguishing Types A and B programs was \$476,168.
9. The Research Foundation was determined to be a low-risk auditee.

**SCHEDULE OF FINDINGS AND  
QUESTIONED COSTS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

**B. FINDINGS  
FINANCIAL STATEMENTS AUDIT**

None.



**CORRECTIVE ACTION PLAN**  
June 30, 2009

*The CSU, Chico*  
*Research Foundation*

None.

**SUMMARY SCHEDULE OF  
PRIOR AUDIT FINDINGS**

June 30, 2009

*The CSU, Chico  
Research Foundation*

None.