



MATSON  
& ISOM

THE CSU, CHICO  
RESEARCH FOUNDATION

**Chico, California**

FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION WITH  
INDEPENDENT AUDITORS' REPORT

**June 30, 2014 and 2013**

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June 30, 2014 and 2013

*The CSU, Chico  
Research Foundation*

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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the business-type activities of The CSU, Chico Research Foundation (the Research Foundation), as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the Research Foundation's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. 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 audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Research Foundation, as of June 30, 2014 and 2013, and the changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **INDEPENDENT AUDITORS' REPORT**

Continued

### ***Emphasis of a Matter***

As explained in note 1, the financial statements include investments valued at \$1,595,388 (5.70% of net position) and \$1,343,713 (5.05% of net position) as of June 30, 2014 and 2013, respectively, and 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.

### ***Other Matters***

#### ***Required Supplementary Information***

Management has omitted management's discussion and analysis (MD&A) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

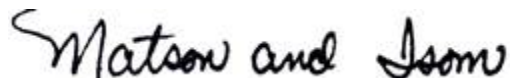
#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Research Foundation's basic financial statements. The accompanying schedule of expenditures of federal awards and the financial information listed as supplementary 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 (OMB) 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.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 19, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Research Foundation's internal control over financial reporting and compliance.



September 19, 2014  
Chico, California

**FINANCIAL SECTION**

**STATEMENTS OF NET POSITION**

*The CSU, Chico  
Research Foundation*

| June 30   | <b>2014</b>          | <b>2013</b>          |
|---|----------------------|----------------------|
| <b>ASSETS</b>   |                      |                      |
| <b>CURRENT ASSETS</b>                                 |                      |                      |
| Cash and cash equivalents                             | \$ 832,350           | \$ 687,215           |
| Short-term investments                                | 14,622,324           | 9,257,453            |
| Accounts receivable - net                             | 5,378,928            | 8,380,780            |
| Notes receivable - current portion                    | 9,000                | -                    |
| Prepaid expenses and other assets                     | 415,662              | 487,722              |
| <b>Total Current Assets</b>                           | <b>21,258,264</b>    | <b>18,813,170</b>    |
| <b>NONCURRENT ASSETS</b>                              |                      |                      |
| Notes receivable - net of current portion             | 60,875               | 95,457               |
| Other long-term investments                           | 31,969               | 16,500               |
| Capital assets - net                                  | 13,842,294           | 15,276,206           |
| Other assets  | 626,077              | 731,302              |
| <b>Total Noncurrent Assets</b>                        | <b>14,561,215</b>    | <b>16,119,465</b>    |
| <b>Total Assets</b>                                   | <b>35,819,479</b>    | <b>34,932,635</b>    |
| <b>LIABILITIES</b>                                    |                      |                      |
| <b>CURRENT LIABILITIES</b>                            |                      |                      |
| Accounts payable                                      | 1,426,958            | 1,331,892            |
| Accrued salaries and benefits payable                 | 834,712              | 917,847              |
| Accrued compensated absences                          | 45,952               | 54,125               |
| Unearned revenue                                      | 55,557               | 1,625                |
| Long-term debt obligations - current portion          | 1,162,222            | 680,573              |
| Other current liabilities                             | 44,693               | 37,128               |
| <b>Total Current Liabilities</b>                      | <b>3,570,094</b>     | <b>3,023,190</b>     |
| <b>NONCURRENT LIABILITIES</b>                         |                      |                      |
| Accrued compensated absences - net of current portion | 21,507               | 23,393               |
| Long-term debt obligations - net of current portion   | 2,999,874            | 4,159,789            |
| Depository accounts                                   | 6,575                | 7,150                |
| Other postemployment benefits obligation              | 568,960              | 557,412              |
| Other long-term liabilities                           | 642,476              | 557,511              |
| <b>Total Noncurrent Liabilities</b>                   | <b>4,239,392</b>     | <b>5,305,255</b>     |
| <b>Total Liabilities</b>                              | <b>7,809,486</b>     | <b>8,328,445</b>     |
| <b>NET POSITION</b>                                   |                      |                      |
| Net investment in capital assets                      | 10,027,277           | 10,769,654           |
| Restricted for:                                       |                      |                      |
| Expendable:   |                      |                      |
| Research  | 1,096,205            | 1,130,130            |
| Loans   | 50,101               | 50,101               |
| Other   | 1,033,697            | 868,341              |
| Unrestricted  | 15,802,713           | 13,785,964           |
| <b>Total Net Position</b>                             | <b>\$ 28,009,993</b> | <b>\$ 26,604,190</b> |

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

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

*The CSU, Chico  
Research Foundation*

| Years Ended June 30                          | <b>2014</b>          | <b>2013</b>          |
|--|----------------------|----------------------|
| <b>REVENUES</b>                              |                      |                      |
| <b>OPERATING REVENUES</b>                    |                      |                      |
| Grants and contracts - noncapital:           |                      |                      |
| Federal                                      | \$ 18,357,308        | \$ 21,878,434        |
| State  | 3,990,544            | 3,334,863            |
| Local  | 1,376,430            | 1,341,541            |
| Nongovernmental                              | 3,626,746            | 2,386,100            |
| Sales and services of educational activities | 2,378,472            | 2,689,393            |
| Sales and services of auxiliary enterprises  | 4,873,682            | 4,510,379            |
| Other operating revenues                     | 4,807,901            | 4,457,515            |
| <b>Total Operating Revenues</b>              | <b>39,411,083</b>    | <b>40,598,225</b>    |
| <b>EXPENSES</b>                              |                      |                      |
| <b>OPERATING EXPENSES</b>                    |                      |                      |
| Instruction                                  | 4,194,520            | 4,030,525            |
| Research                                     | 2,060,772            | 2,618,693            |
| Public service                               | 21,813,790           | 22,546,504           |
| Academic support                             | 3,107,163            | 4,174,694            |
| Student services                             | 1,519,918            | 1,549,257            |
| Institutional support                        | 2,652,345            | 2,347,007            |
| Operation and maintenance of plant           | 804,421              | 279,526              |
| Student grants and scholarships              | -                    | 53,641               |
| Auxiliary enterprises expenditures           | 2,244,527            | 2,132,611            |
| Depreciation and amortization                | 1,316,432            | 1,175,404            |
| <b>Total Operating Expenses</b>              | <b>39,713,888</b>    | <b>40,907,862</b>    |
| <b>Net Operating Loss</b>                    | <b>(302,805)</b>     | <b>(309,637)</b>     |
| <b>NONOPERATING REVENUES (EXPENSES)</b>      |                      |                      |
| Gifts, noncapital                            | 22,384               | -                    |
| Investment income - net                      | 389,633              | 271,695              |
| Interest expense                             | (175,669)            | (188,427)            |
| Other nonoperating revenue                   | 361,323              | 901,497              |
| <b>Net Nonoperating Revenues</b>             | <b>597,671</b>       | <b>984,765</b>       |
| <b>Income Before Other Additions</b>         | <b>294,866</b>       | <b>675,128</b>       |
| Grants and gifts - capital                   | 1,110,937            | 258,800              |
| <b>Increase in Net Position</b>              | <b>1,405,803</b>     | <b>933,928</b>       |
| <b>Net Position - Beginning of Year</b>      | <b>26,604,190</b>    | <b>25,670,262</b>    |
| <b>Net Position - End of Year</b>            | <b>\$ 28,009,993</b> | <b>\$ 26,604,190</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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| Years Ended June 30   | 2014               | 2013               |
|---|--------------------|--------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                 |                    |                    |
| Federal grants and contracts  | \$ 21,016,446      | \$ 20,191,040      |
| State grants and contracts  | 4,522,790          | 3,613,706          |
| Local grants and contracts  | 1,394,285          | 1,485,140          |
| Nongovernmental grants and contracts  | 3,380,998          | 2,552,018          |
| Payments to suppliers   | (20,195,309)       | (20,318,116)       |
| Payments to employees   | (18,064,280)       | (19,085,869)       |
| Payments to students  | (52,387)           | (95,100)           |
| Sales and services of educational activities                                | 2,593,982          | 2,560,175          |
| Sales and services of auxiliary enterprises                                 | 4,873,351          | 4,519,611          |
| Other receipts  | 4,897,405          | 4,986,940          |
| <b>Net Cash Provided by Operating Activities</b>                            | <b>4,367,281</b>   | <b>409,545</b>     |
| <b>CASH FLOWS FROM NONCAPITAL AND RELATED FINANCING ACTIVITIES</b>          |                    |                    |
| Gifts and grants received for other than capital purposes                   | 22,384             | -                  |
| Other   | 216,531            | 683,637            |
| <b>Net Cash Provided by Noncapital and Related Financing Activities</b>     | <b>238,915</b>     | <b>683,637</b>     |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>             |                    |                    |
| Capital grants and gifts  | 620,637            | 258,800            |
| Proceeds from sales of capital assets                                       | 1,189,296          | 314,415            |
| Acquisitions of capital assets  | (924,023)          | (718,901)          |
| Proceeds from capital debt  | -                  | 201,364            |
| Principal paid on capital debt  | (187,966)          | (185,273)          |
| Interest paid on capital debt   | (190,879)          | (189,147)          |
| <b>Net Cash Provided (Used) by Capital and Related Financing Activities</b> | <b>507,065</b>     | <b>(318,742)</b>   |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                    |                    |
| Investment income   | 98,239             | 70,180             |
| Purchase of investments   | (30,417,047)       | (23,582,434)       |
| Withdrawals from investments  | 25,350,682         | 22,028,825         |
| <b>Net Cash Used by Investing Activities</b>                                | <b>(4,968,126)</b> | <b>(1,483,429)</b> |
| <b>Increase (Decrease) in Cash and Cash Equivalents</b>                     | <b>145,135</b>     | <b>(708,989)</b>   |
| <b>Cash and Cash Equivalents - Beginning of Year</b>                        | <b>687,215</b>     | <b>1,396,204</b>   |
| <b>Cash and Cash Equivalents - End of Year</b>                              | <b>\$ 832,350</b>  | <b>\$ 687,215</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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| Years Ended June 30   | <b>2014</b>         | <b>2013</b>         |
|---|---------------------|---------------------|
| <b>RECONCILIATION OF NET OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b> |                     |                     |
| Operating loss  | \$ (302,805)        | \$ (309,637)        |
| Adjustments to reconcile operating loss to net cash provided by operating activities:           |                     |                     |
| Depreciation and amortization expense   | 1,316,432           | 1,175,404           |
| Changes in assets and liabilities:  |                     |                     |
| Accounts receivable - net   | 3,001,852           | (697,070)           |
| Prepaid expenses and other assets   | 177,285             | (49,862)            |
| Accounts payable  | 95,066              | 193,802             |
| Accrued salaries and benefits payable   | (83,135)            | 34,895              |
| Accrued compensated absences  | (10,059)            | 4,333               |
| Unearned revenue  | 53,932              | 25                  |
| Depository accounts   | (575)               | (2,775)             |
| Other postemployment benefits obligation  | 11,548              | 4,478               |
| Other liabilities   | 107,740             | 55,952              |
| <b>Net Cash Provided by Operating Activities</b>  | <b>\$ 4,367,281</b> | <b>\$ 409,545</b>   |
| <b>SUPPLEMENTAL SCHEDULE OF NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</b>                |                     |                     |
| <b>CAPITAL GRANTS AND GIFTS</b>   |                     |                     |
| Capital grants and gifts received   | \$ 1,110,937        | \$ 258,800          |
| Less: Note payable write-off  | (490,300)           | -                   |
| <b>Cash Received by Capital Grants and Gifts</b>  | <b>\$ 620,637</b>   | <b>\$ 258,800</b>   |
| <b>PRINCIPAL PAID ON CAPITAL DEBT</b>   |                     |                     |
| Principal paid on capital debt  | \$ (678,266)        | \$ (185,273)        |
| Less: Note payable write-off  | 490,300             | -                   |
| <b>Cash Paid for Principal on Capital Debt</b>  | <b>\$ (187,966)</b> | <b>\$ (185,273)</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 (CSU, Chico), that administers various funds and performs other activities related to the CSU, Chico, 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, which is applicable to state and local governments. The Research Foundation is an auxiliary organization to CSU, Chico; and, therefore, is determined to be a component unit of CSU, Chico, 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 adopted GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. These statements establish standards for reporting deferred outflows of resources, deferred inflows of resources, and net position for all state and local governments.

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 and savings accounts.

The Research Foundation has secured a contract for deposit of monies with Tri Counties Bank whereby deposits up to \$2.5 million will be subject to the security provided to local public agencies. The deposits are collateralized with securities held by Union Bank of California.

***Investments*** Short-term investments consist of money market accounts and deposits in Local Agency Investment Fund (LAIF). Investments also include equity securities, mutual funds, and Common Fund.

Common Fund consists of U.S. government securities, corporate obligations, and other securities that are recorded at their estimated fair value based on information provided by the fund manager. Common Fund is considered an alternative investment since the fair value is not readily determinable. For the years ended June 30, 2014 and 2013, the investment in Common Fund amounted to \$1,595,388 (5.70% of net position) and \$1,343,713 (5.05% of net position), respectively.

**NOTES TO THE FINANCIAL STATEMENTS**

June 30, 2014 and 2013

*The CSU, Chico  
Research Foundation*

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, 2014 and 2013, the LAIF pool includes structured notes and asset-backed securities which total 1.86% and 1.96%, respectively, 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, 2014 and 2013, the fair value of LAIF is 100.03% 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, 2014 and 2013. 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 CSU, Chico, faculty emergency loan funds and other miscellaneous accounts receivable. The Research Foundation utilizes the allowance method where uncollectible accounts are determined based on past payment history. There was no allowance recorded for the years ended June 30, 2014 and 2013.

**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.

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

|                  | <b>2014</b>       | <b>2013</b>       |
|------------------|-------------------|-------------------|
| Feeder livestock | \$ 33,824         | \$ 34,015         |
| Meat lab         | 26,537            | 23,253            |
| Feed             | 63,089            | 72,115            |
| Other            | 65,780            | 57,609            |
| <b>Total</b>     | <b>\$ 189,230</b> | <b>\$ 186,992</b> |

**Other Long-Term Investment** Other long-term investment consists of real estate held for sale and class B preferred stock, which is recorded at the fair market value determined on the date it was received.

## NOTES TO THE FINANCIAL STATEMENTS

June 30, 2014 and 2013

*The CSU, Chico  
Research Foundation*

**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.

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

**Net Position** The Research Foundation's net position is classified as follows:

*Net Investment in Capital Assets:* This represents the Research Foundation'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 the net investment in capital assets.

*Restricted Net Position – Expendable:* This includes resources in which the Research Foundation is legally or contractually obligated to spend in accordance with restrictions imposed by external third parties. Restricted net position amounts include a donor restricted research endowment, faculty emergency loan fund, and funds held for CSU, Chico, for campus licensing agreements.

*Unrestricted:* This represents amounts that are not restricted for any project or other purposes.

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

**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 are reported as nonoperating.

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 \$18,608,469 and \$19,904,818 at June 30, 2014 and 2013, 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 those 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.

**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. Expenses have exceeded the business income; accordingly, no provision for income taxes has been recorded. The Research Foundation functionally supports CSU, Chico, and has been classified in accordance with Section 509(a)(3), Type III.

**Subsequent Events** Management has evaluated subsequent events through September 19, 2014, the date which the report was available to be issued.

### **New Pronouncements**

In June 2012, GASB issued GASB Statement No. 67, *Financial Reporting for Pension Plans - An Amendment of GASB Statement No. 2* and GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - An Amendment of GASB Statement No. 27*. These statements will improve accounting and financial reporting by State and local governments for defined benefit pensions and defined contribution pensions. The statements will also improve information provided by State and local governmental employers about financial support for pensions that are provided by other entities. Implementation of GASB 67 began July 1, 2013, and GASB 68 is effective beginning July 1, 2014.

In November 2013, GASB issued GASB Statement No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*. The requirements of the Statement will eliminate the source of a potential significant understatement of restated beginning net position and expense in the first year of implementation of GASB 68 by accounting for contributions made subsequent to the measurement date (beginning fiscal year, July 1, 2014) and the end of the reporting period (June 30, 2015).

**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 California Government Code and Education Code do not contain legal or policy requirements that limit exposure to custodial credit risk for deposits, other than the provision that a financial institution must secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law. This risk is mitigated in that the Research Foundation's deposits are maintained at financial institutions that are collateralized as required by state law. As of June 30, 2014 and 2013, the entire bank balance of \$818,302 and \$554,797, respectively, was uninsured and collateralized with securities held by the pledging financial institution's trust department.

**3. INVESTMENTS**

Investments for the year ended June 30, 2014, were as follows:

| June 30, 2014                | <b>Current<br/>Unrestricted</b> | <b>Noncurrent<br/>Unrestricted</b> | <b>Total</b>         |
|------------------------------|---------------------------------|------------------------------------|----------------------|
| Local Agency Investment Fund | \$ 12,522,260                   | \$ -                               | \$ 12,522,260        |
| Money market                 | 9,639                           | -                                  | 9,639                |
| Real estate                  | -                               | 16,500                             | 16,500               |
| Equity securities            | 114,618                         | 15,469                             | 130,087              |
| Mutual funds                 | 380,419                         | -                                  | 380,419              |
| Common fund                  | 1,595,388                       | -                                  | 1,595,388            |
| Note receivable              | 9,000                           | 60,875                             | 69,875               |
| <b>Total Investments</b>     | <b>\$ 14,631,324</b>            | <b>\$ 92,844</b>                   | <b>\$ 14,724,168</b> |

Investments for the year ended June 30, 2013, were as follows:

| June 30, 2013                | <b>Current<br/>Unrestricted</b> | <b>Noncurrent<br/>Unrestricted</b> | <b>Total</b>        |
|------------------------------|---------------------------------|------------------------------------|---------------------|
| Local Agency Investment Fund | \$ 7,446,891                    | \$ -                               | \$ 7,446,891        |
| Money market                 | 33,605                          | -                                  | 33,605              |
| Real estate                  | -                               | 16,500                             | 16,500              |
| Equity securities            | 99,312                          | -                                  | 99,312              |
| Mutual funds                 | 333,932                         | -                                  | 333,932             |
| Common fund                  | 1,343,713                       | -                                  | 1,343,713           |
| Note receivable              | -                               | 95,457                             | 95,457              |
| <b>Total Investments</b>     | <b>\$ 9,257,453</b>             | <b>\$ 111,957</b>                  | <b>\$ 9,369,410</b> |

**Credit Risk**

The Research Foundation's investment policy does not limit its investment choices. The Research Foundation's investments in LAIF, money market, equity securities, mutual funds, and the 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. At June 30, 2014, LAIF and the Common Fund investments were 85.05% and 10.84%, respectively, of the Research Foundation's total investments. At June 30, 2013, LAIF and the Common Fund were 79.48% and 14.34%, 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. The average maturity for investments held within LAIF is less than one year.

**4. ACCOUNTS RECEIVABLE**

Accounts receivable consisted of the following:

|  | <b>2014</b>         | <b>2013</b>         |
|--|---------------------|---------------------|
| Federal, state, and other grants and contracts | \$ 4,140,255        | \$ 7,103,746        |
| CSU, Chico, faculty emergency loan funds       | 50,101              | 50,101              |
| Other  | 1,188,572           | 1,226,933           |
| <b>Total</b>                                   | <b>\$ 5,378,928</b> | <b>\$ 8,380,780</b> |

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**5. CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2014, was as follows:

| June 30, 2014                              | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Retirements</b>    | <b>Transfers</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|-----------------------|------------------|---------------------------|
| <b>NONDEPRECIABLE CAPITAL ASSETS</b>       |                              |                     |                       |                  |                           |
| Land and land improvements                 | \$ 6,027,443                 | \$ -                | \$ (737,152)          | \$ -             | \$ 5,290,291              |
| Construction in progress                   | 342,948                      | 160,255             | -                     | (296,068)        | 207,135                   |
| Breeding livestock                         | 90,930                       | 9,130               | -                     | -                | 100,060                   |
| <b>Total Nondepreciable Capital Assets</b> | <b>6,461,321</b>             | <b>169,385</b>      | <b>(737,152)</b>      | <b>(296,068)</b> | <b>5,597,486</b>          |
| <b>DEPRECIABLE CAPITAL ASSETS</b>          |                              |                     |                       |                  |                           |
| Building and improvements                  | 10,794,124                   | -                   | (452,451)             | 296,068          | 10,637,741                |
| Equipment and furnishings                  | 8,955,211                    | 754,638             | (15,824)              | -                | 9,694,025                 |
| <b>Total Depreciable Capital Assets</b>    | <b>19,749,335</b>            | <b>754,638</b>      | <b>(468,275)</b>      | <b>296,068</b>   | <b>20,331,766</b>         |
| <b>Subtotal</b>                            | <b>26,210,656</b>            | <b>924,023</b>      | <b>(1,205,427)</b>    | <b>-</b>         | <b>25,929,252</b>         |
| <b>LESS: ACCUMULATED DEPRECIATION</b>      |                              |                     |                       |                  |                           |
| Building and improvements                  | (4,612,736)                  | (449,097)           | 156,433               | -                | (4,905,400)               |
| Equipment and furnishings                  | (6,321,714)                  | (867,335)           | 7,491                 | -                | (7,181,558)               |
| <b>Total Accumulated Depreciation</b>      | <b>(10,934,450)</b>          | <b>(1,316,432)</b>  | <b>163,924</b>        | <b>-</b>         | <b>(12,086,958)</b>       |
| <b>Total Net Capital Assets</b>            | <b>\$ 15,276,206</b>         | <b>\$ (392,409)</b> | <b>\$ (1,041,503)</b> | <b>\$ -</b>      | <b>\$ 13,842,294</b>      |



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Capital assets activity for the year ended June 30, 2013, was as follows:

| June 30, 2013                              | <b>Beginning<br/>Balance</b> | <b>Additions</b>    | <b>Retirements</b> | <b>Ending<br/>Balance</b> |
|--|------------------------------|---------------------|--------------------|---------------------------|
| <b>NONDEPRECIABLE CAPITAL ASSETS</b>       |                              |                     |                    |                           |
| Land and land improvements                 | \$ 6,097,443                 | \$ -                | \$ (70,000)        | \$ 6,027,443              |
| Construction in progress                   | 335,346                      | 7,602               | -                  | 342,948                   |
| Breeding livestock                         | 98,120                       | -                   | (7,190)            | 90,930                    |
| <b>Total Nondepreciable Capital Assets</b> | <b>6,530,909</b>             | <b>7,602</b>        | <b>(77,190)</b>    | <b>6,461,321</b>          |
| <b>DEPRECIABLE CAPITAL ASSETS</b>          |                              |                     |                    |                           |
| Building and improvements                  | 10,893,752                   | -                   | (99,628)           | 10,794,124                |
| Equipment and furnishings                  | 8,286,048                    | 711,299             | (42,136)           | 8,955,211                 |
| <b>Total Depreciable Capital Assets</b>    | <b>19,179,800</b>            | <b>711,299</b>      | <b>(141,764)</b>   | <b>19,749,335</b>         |
| <b>Subtotal</b>                            | <b>25,710,709</b>            | <b>718,901</b>      | <b>(218,954)</b>   | <b>26,210,656</b>         |
| <b>LESS: ACCUMULATED DEPRECIATION</b>      |                              |                     |                    |                           |
| Building and improvements                  | (4,309,457)                  | (383,542)           | 80,263             | (4,612,736)               |
| Equipment and furnishings                  | (5,571,988)                  | (791,862)           | 42,136             | (6,321,714)               |
| <b>Total Accumulated Depreciation</b>      | <b>(9,881,445)</b>           | <b>(1,175,404)</b>  | <b>122,399</b>     | <b>(10,934,450)</b>       |
| <b>Total Net Capital Assets</b>            | <b>\$ 15,829,264</b>         | <b>\$ (456,503)</b> | <b>\$ (96,555)</b> | <b>\$ 15,276,206</b>      |

The detail of depreciation and amortization expense was as follows:

|  | <b>2014</b>         | <b>2013</b>         |
|--|---------------------|---------------------|
| <b>Depreciation and Amortization Expense Related to Capital Assets</b> | <b>\$ 1,316,432</b> | <b>\$ 1,175,404</b> |

**6. OTHER ASSETS**

Other assets consisted of the following:

|   | <b>2014</b>       | <b>2013</b>       |
|---|-------------------|-------------------|
| Deposits held by property managers            | \$ 66,064         | \$ 225,413        |
| Deposits held by unemployment insurance trust | 249,257           | 195,133           |
| Bond reserve accounts held by trustee         | 310,756           | 310,756           |
| <b>Total Other Assets</b>                     | <b>\$ 626,077</b> | <b>\$ 731,302</b> |

**7. LONG-TERM DEBT OBLIGATIONS**

Long-term debt obligations consisted of the following:

|   | <b>2014</b>       | <b>2013</b>       |
|---|-------------------|-------------------|
| <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.  | 150,000           | 175,000           |
| Note payable to John Deere Financial to be repaid in 4 annual installments of \$44,332, including interest at 3.95%. The note is secured by a tractor.  | 123,125           | 161,091           |
| Note payable to River Network. See Contingency Footnote.  | -                 | 490,300           |
| <b>Balance Forward</b>  | <b>\$ 347,096</b> | <b>\$ 900,362</b> |

|   | <b>2014</b>         | <b>2013</b>         |
|---|---------------------|---------------------|
| <b>Balance Brought Forward</b>  | \$ 347,096          | \$ 900,362          |
| Public auxiliary organization revenue bonds payable of \$5,115,000 acquired through A.G. Edwards and 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 Research Foundation's auxiliary organization revenue bonds Series 2000, which were originally acquired to fund the cost of the CSU, Chico, 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, which was to begin in June 2003, with interest rates ranging from 2.00% to 4.75%. The bonds are secured by revenues of the Research Foundation. | 3,815,000           | 3,940,000           |
| <b>Total Long-Term Debt Obligations</b>   | <b>\$ 4,162,096</b> | <b>\$ 4,840,362</b> |

Debt service requirements are as follows:

| Years Ending | Revenue Bonds       |                     | All Other Long-Term Debt Obligations |                 | Total Principal     | Total Interest      |
|--------------|---------------------|---------------------|--------------------------------------|-----------------|---------------------|---------------------|
|              | Principal           | Interest            | Principal                            | Interest        |                     |                     |
| 2015         | \$ 972,756          | \$ 177,681          | \$ 189,466                           | \$ 3,287        | \$ 1,162,222        | \$ 180,968          |
| 2016         | 135,000             | 171,831             | 41,042                               | 3,287           | 176,042             | 175,118             |
| 2017         | 145,000             | 165,756             | 42,617                               | 3,287           | 187,617             | 169,043             |
| 2018         | 150,000             | 159,775             | -                                    | -               | 150,000             | 159,775             |
| 2019         | -                   | 153,400             | 73,971                               | -               | 73,971              | 153,400             |
| 2020-2024    | 485,000             | 701,525             | -                                    | -               | 485,000             | 701,525             |
| 2025-2029    | 760,000             | 513,475             | -                                    | -               | 760,000             | 513,475             |
| 2030-2033    | 1,167,244           | 334,163             | -                                    | -               | 1,167,244           | 334,163             |
| <b>Total</b> | <b>\$ 3,815,000</b> | <b>\$ 2,377,606</b> | <b>\$ 347,096</b>                    | <b>\$ 9,861</b> | <b>\$ 4,162,096</b> | <b>\$ 2,387,467</b> |

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Long-term liability obligation activity for the year ended June 30, 2014, was as follows:

| June 30                                 | <b>Balance<br/>2013</b> | <b>Additions</b> | <b>Reductions</b>   | <b>Balance<br/>2014</b> | <b>Current<br/>Portion</b> | <b>Long-Term<br/>Portion</b> |
|---|-------------------------|------------------|---------------------|-------------------------|----------------------------|------------------------------|
| ACCRUED COMPENSATED ABSENCES            | \$ 77,518               | \$ 66,165        | \$ (76,224)         | \$ 67,459               | \$ 45,952                  | \$ 21,507                    |
| LONG-TERM DEBT OBLIGATIONS              |                         |                  |                     |                         |                            |                              |
| Revenue bonds payable                   | 3,940,000               | -                | (125,000)           | 3,815,000               | 972,756                    | 2,842,244                    |
| Notes payable                           | 900,362                 | -                | (553,266)           | 347,096                 | 189,466                    | 157,630                      |
| <b>Total Long-Term Debt Obligations</b> | <b>4,840,362</b>        | <b>-</b>         | <b>(678,266)</b>    | <b>4,162,096</b>        | <b>1,162,222</b>           | <b>2,999,874</b>             |
| <b>Total Long-Term Liabilities</b>      | <b>\$ 4,917,880</b>     | <b>\$ 66,165</b> | <b>\$ (754,490)</b> | <b>\$ 4,229,555</b>     | <b>\$ 1,208,174</b>        | <b>\$ 3,021,381</b>          |

Long-term liability obligation activity for the year ended June 30, 2013, was as follows:

| June 30                                 | <b>Balance<br/>2012</b> | <b>Additions</b>  | <b>Reductions</b>   | <b>Balance<br/>2013</b> | <b>Current<br/>Portion</b> | <b>Long-Term<br/>Portion</b> |
|---|-------------------------|-------------------|---------------------|-------------------------|----------------------------|------------------------------|
| ACCRUED COMPENSATED ABSENCES            | \$ 73,185               | \$ 69,325         | \$ (64,992)         | \$ 77,518               | \$ 54,125                  | \$ 23,393                    |
| LONG-TERM DEBT OBLIGATIONS              |                         |                   |                     |                         |                            |                              |
| Revenue bonds payable                   | 4,060,000               | -                 | (120,000)           | 3,940,000               | 125,000                    | 3,815,000                    |
| Notes payable                           | 764,271                 | 201,364           | (65,273)            | 900,362                 | 555,573                    | 344,789                      |
| <b>Total Long-Term Debt Obligations</b> | <b>4,824,271</b>        | <b>201,364</b>    | <b>(185,273)</b>    | <b>4,840,362</b>        | <b>680,573</b>             | <b>4,159,789</b>             |
| <b>Total Long-Term Liabilities</b>      | <b>\$ 4,897,456</b>     | <b>\$ 270,689</b> | <b>\$ (250,265)</b> | <b>\$ 4,917,880</b>     | <b>\$ 734,698</b>          | <b>\$ 4,183,182</b>          |

**8. OTHER LONG-TERM LIABILITIES**

Other long-term liabilities consisted of the following:

|  | <b>2014</b>       | <b>2013</b>       |
|--|-------------------|-------------------|
| Reserve for grant cost disallowance      | \$ 445,481        | \$ 499,995        |
| Other                                    | 196,995           | 57,516            |
| <b>Total Other Long-Term Liabilities</b> | <b>\$ 642,476</b> | <b>\$ 557,511</b> |

**9. CONTINGENCY**

In connection with the Research Foundation's acquisition of the Big Chico Creek Ecological Reserve in 2001, a portion of the purchase price was financed by a promissory note. The note was payable if and when the Research Foundation was awarded and received state or private grants or received donations for the purpose of acquisition of land for the Big Chico Creek Ecological Reserve. Further, loan payments were to be paid only to the extent of the grant proceeds or donations received. As of June 30, 2014, no such grants or donations have been received by the Research Foundation and management believes it is not probable that grants or donations of this nature will be received in the future. As a result, the note payable was written-off and contribution revenue was recorded within the plant and bond fund. If the Research Foundation is ultimately awarded grants or receives donations for the aforementioned purpose, the proceeds would be payable towards the note payable up to a maximum of approximately \$500,000.

**10. 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. 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.

**11. 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, amounted to \$421,229 and \$407,383 for the years ended June 30, 2014 and 2013, respectively.

**12. RETIREMENT PLAN**

The Research Foundation sponsors a 403(b) savings plan, which 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. Expenses recognized for the plan amounted to \$111,726 and \$131,633 for the years ended June 30, 2014 and 2013, respectively. The expense amounts for the savings plan does not include amounts paid for employees funded by grants and contracts.

**13. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS****Plan Description**

The Research Foundation sponsors an endowment-funded single-employer 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, 2014, 5 participants met these eligibility requirements and an estimated 38 participants will be eligible in future years.

The Research Foundation elected to fully accrue the net other postemployment benefit (OPEB) plan obligation. The annual 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

The Research Foundation's OPEB cost, the percentage of OPEB cost contributed to the plan, and the net OPEB obligation are as follows:

|  | 2014              | 2013              | 2012              |
|--|-------------------|-------------------|-------------------|
| Annual Required Contribution (ARC)             | \$ 22,529         | \$ 21,456         | \$ 20,434         |
| Interest on net OPEB Obligation                | 19,509            | 19,353            | 19,977            |
| Adjustment to ARC                              | -                 | -                 | 52,046            |
| <b>Annual OPEB Cost</b>                        | <b>42,038</b>     | <b>40,809</b>     | <b>92,457</b>     |
| Contributions                                  | 30,490            | 36,331            | 58,253            |
| <b>Change in Net OPEB Obligation</b>           | <b>11,548</b>     | <b>4,478</b>      | <b>34,204</b>     |
| <b>Net OPEB Obligation - Beginning of Year</b> | <b>557,412</b>    | <b>552,934</b>    | <b>518,730</b>    |
| <b>Net OPEB Obligation - End of Year</b>       | <b>\$ 568,960</b> | <b>\$ 557,412</b> | <b>\$ 552,934</b> |

| Year Ended    | Annual<br>OPEB<br>Cost | Actual<br>Employer<br>Contributions | Percentage<br>Contributed | Net Ending<br>OPEB<br>Obligation |
|---------------|------------------------|-------------------------------------|---------------------------|----------------------------------|
| June 30, 2014 | \$ 42,038              | \$ 30,490                           | 72.53%                    | \$ 568,960                       |
| June 30, 2013 | \$ 40,809              | \$ 36,331                           | 89.03%                    | \$ 557,412                       |
| June 30, 2012 | \$ 92,457              | \$ 58,253                           | 63.01%                    | \$ 552,934                       |

### Funded Status and Funding Progress

The funded status of the plan was as follows:

|  | 2014              | 2013              | 2012              |
|--|-------------------|-------------------|-------------------|
| Actuarial Accrued Liability (AAL)                    | \$ 568,960        | \$ 557,412        | \$ 552,934        |
| Actuarial value of plan assets                       | -                 | -                 | -                 |
| <b>Unfunded Actuarial Accrued Liabilities (UAAL)</b> | <b>\$ 568,960</b> | <b>\$ 557,412</b> | <b>\$ 552,934</b> |
| Funded ratio (actuarial value of plan assets/AAL)    | 0.00%             | 0.00%             | 0.00%             |
| Covered payroll (active members)                     | \$ 5,564,136      | \$ 5,719,216      | \$ 5,994,263      |
| <b>UAAL as a Percentage of Covered Payroll</b>       | <b>10.23%</b>     | <b>9.75%</b>      | <b>9.22%</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. Deviations in any of several factors, such as future interest rates, medical cost inflation, Medicare coverage, and changes in marital status, could result in actual costs being less or greater than estimated.

### **Actuarial Methods and Assumptions**

The actuarial valuation was performed as of July 1, 2010, and was completed using the entry age normal actuarial 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 3.50% to calculate the present value of the future benefit payment; a health care cost trend rate range of 7.60% to 5.50% compounded annually; fixed monthly benefit amounts of \$200 for one and \$400 for two participants, respectively; annual rate of increase in payroll of 3.25%; and mortality rates used in the most recent California Public Employees' Retirement System pension valuations.

### **14. SELF-INSURANCE**

The Research Foundation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Research Foundation participates with other auxiliaries and universities in the CSURMA, a public entity risk pool currently operating as a common risk management and insurance program. The Research Foundation pays an annual premium to CSURMA for its general liability, property, and workers' compensation insurance coverage. The balance receivable from CSURMA for workers' compensation insurance was \$4,923 at June 30, 2014.

The Research Foundation also participates in the CSURMA Auxiliary Organizations' Risk Management Authority (AORMA) Unemployment Insurance Program (UIP). At June 30, 2014 and 2013, the deposit requirement within AORMA UIP was \$249,257 and \$195,133, respectively, and is included in other assets as a long-term deposit. The Research Foundation will maintain a vested interest in the amount held by AORMA UIP.

CSURMA is economically dependent on its members for funding and has secured a commitment from members to provide sufficient cash flow to meet its operating needs and to fund losses over a period of time. The CSURMA has reinsurance policies through a joint powers authority as well as commercial companies.

### **15. NET OPERATING LOSS**

The Research Foundation has net operating loss (NOL) carry forwards as a result of unrelated business income. At June 30, 2014 and 2013, the NOL carry forwards were approximately \$120,000 and \$230,000, respectively, 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.



**16. RELATED-PARTY TRANSACTIONS****Operating Lease and Facility Use Agreements**

The Research Foundation operates as an auxiliary organization to CSU Chico, under an operating agreement negotiated every five years. The current operating and lease agreements expire on June 30, 2017. The Research Foundation uses certain CSU, Chico, and other facilities under lease agreements requiring annual or monthly rental payments, or space trades.

**Business, Financial, and Information Technology Services**

The Associated Students of CSU, Chico (Associated Students), by contract, provide business, financial, and information technology services to the Research Foundation.

The Research Foundation provides administrative and financial services to the University Foundation.

**Receivable From the Associated Students**

As required by the operating lease agreement between CSU, Chico, and the Associated Students, all payments related to this agreement are directed to the Research Foundation.

**Receivable/Payable With CSU, Chico**

Receivables and payables with CSU, Chico, are a result of grant and contract transactions and other miscellaneous supplies and services.

**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 following is a schedule of transactions with related parties:

|  | <b>2014</b>  | <b>2013</b>  |
|--|--------------|--------------|
| <b>TRANSACTIONS WITH CSU, CHICO</b>  |              |              |
| Payments to University for salaries of University personnel working on contracts, grants, and other programs | \$ 2,362,157 | \$ 2,835,990 |
| Payments to University for other than salaries of University personnel                                       | \$ 1,851,848 | \$ 2,117,423 |
| Payments received from University for services, space, and programs  | \$ 1,196,278 | \$ 1,068,761 |
| Gifts-in-kind to the University from Auxiliary Organizations   | \$ 1,389     | \$ -         |
| Gifts (cash or assets) to the University from recognized Auxiliary Organization                              | \$ 411,672   | \$ 1,286     |
| Accounts (payable to) University   | \$ (217,027) | \$ (300,967) |
| Accounts receivable from University  | \$ 66,944    | \$ 508,961   |
| Other amounts receivable from University   | \$ 50,101    | \$ 50,101    |
| <b>TRANSACTIONS WITH ASSOCIATED STUDENTS</b>   |              |              |
| Payments for business, financial, and information technology services  | \$ 730,000   | \$ 691,005   |
| Accounts receivable from Associated Students for operating lease and facility use agreements with CSU, Chico | \$ 493,748   | \$ 533,180   |
| Accounts receivable from (payable to) Associated Students  | \$ (158,813) | \$ 46,593    |
| <b>TRANSACTIONS WITH UNIVERSITY FOUNDATION</b>   |              |              |
| Revenue for administrative and financial services  | \$ 528,634   | \$ 469,536   |
| Revenue for personnel services   | \$ 95,678    | \$ 129,083   |
| Notes receivable   | \$ 39,000    | \$ -         |

**17. SUBSEQUENT EVENT**

Effective August 1, 2014, the Research Foundation entered into a contract with the Trustees of the California State University (the Trustees) under which the Trustees agree to loan the Research Foundation a portion of the proceeds of bonds held by the Trustees in order to effectively refinance the Research Foundation Bond Series 2003.

The Trustees issued Systemwide Revenue Bonds, Series 2014A dated August 20, 2014, and amounts related directly to the Research Foundation's refunding of Bond Series 2003 are as follows:

| <b>SOURCES</b>                                 |                     |
|--|---------------------|
| Bond proceeds (Series 2014A)                   |                     |
| Par amount                                     | \$ 2,475,000        |
| Premium  | 431,986             |
| <b>Subtotal</b>                                | <b>2,906,986</b>    |
| Other sources of funds                         |                     |
| Research Foundation reserve fund (Series 2003) | 310,756             |
| Research Foundation cash paydown               | 662,000             |
| <b>Subtotal</b>                                | <b>972,756</b>      |
| <b>Total Sources</b>                           | <b>\$ 3,879,742</b> |
| <b>USES</b>                                    |                     |
| Refunding escrow deposits                      |                     |
| Cash deposit                                   | \$ 3,868,309        |
| Delivery date expenses                         |                     |
| Cost of issuance                               | 3,260               |
| Underwriter's discount                         | 7,995               |
| Contingency                                    | 178                 |
| <b>Total Uses</b>                              | <b>\$ 3,879,742</b> |

The Trustees estimate that the bond refunding will provide a net present value savings of \$618,459 to the Research Foundation. The Bond Series 2014A will be repaid with annual interest rates ranging from 4.125% to 4.75% with annual principal payments ranging from \$130,000 to \$295,000 through June 2033.

**SUPPLEMENTARY INFORMATION SECTION**

**SCHEDULES OF NET POSITION**

*The CSU, Chico  
Research Foundation*

| June 30   | General<br>Fund     | Plant<br>and Bond<br>Fund | Board<br>Designated<br>Fund | Auxiliary<br>Activities<br>Fund | Sponsored<br>Programs<br>Fund | Campus<br>Programs<br>Fund | 2014                 | Totals<br>2013       |
|---|---------------------|---------------------------|-----------------------------|---------------------------------|-------------------------------|----------------------------|----------------------|----------------------|
| <b>ASSETS</b>   |                     |                           |                             |                                 |                               |                            |                      |                      |
| Cash and cash equivalents   | \$ 121,352          | \$ 7,912                  | \$ 119,862                  | \$ 262,237                      | \$ 13,910                     | \$ 307,077                 | \$ 832,350           | \$ 687,215           |
| Short-term investments  | 3,269,050           | 168,360                   | 2,518,528                   | 682,809                         | 1,585,732                     | 6,397,845                  | 14,622,324           | 9,257,453            |
| Net accounts and other receivables                                  | 301,679             | 83                        | 53,852                      | 201,798                         | 93,021                        | 681,261                    | 1,331,694            | 1,428,117            |
| Sponsored program receivable  | -                   | -                         | -                           | -                               | 4,047,234                     | -                          | 4,047,234            | 6,952,663            |
| Inventories   | -                   | -                         | -                           | 189,230                         | -                             | -                          | 189,230              | 186,992              |
| Prepaid and deferred crop<br>planting expenses                      | 354,422             | 347,078                   | 12,321                      | 121,570                         | 7,354                         | 9,764                      | 852,509              | 1,032,032            |
| Long-term investments and property held for sale                    | 16,500              | -                         | -                           | 15,469                          | -                             | -                          | 31,969               | 16,500               |
| Notes receivable  | -                   | -                         | -                           | -                               | -                             | 69,875                     | 69,875               | 95,457               |
| Land, buildings, and equipment -<br>net of accumulated depreciation | -                   | 12,148,018                | 60,908                      | 1,633,368                       | -                             | -                          | 13,842,294           | 15,276,206           |
| <b>Total Assets</b>   | <b>4,063,003</b>    | <b>12,671,451</b>         | <b>2,765,471</b>            | <b>3,106,481</b>                | <b>5,747,251</b>              | <b>7,465,822</b>           | <b>35,819,479</b>    | <b>34,932,635</b>    |
| <b>LIABILITIES</b>  |                     |                           |                             |                                 |                               |                            |                      |                      |
| Accounts payable  | 251,403             | -                         | 57,494                      | 168,578                         | 769,844                       | 179,639                    | 1,426,958            | 1,331,892            |
| Accrued expenses  | 397,140             | -                         | 13,380                      | 21,819                          | 600,485                       | 111,035                    | 1,143,859            | 1,090,009            |
| Unearned revenue  | -                   | -                         | -                           | 1,755                           | -                             | 53,802                     | 55,557               | 1,625                |
| Deposits held for others  | 6,575               | -                         | -                           | -                               | -                             | -                          | 6,575                | 7,150                |
| Interfund (receivables) payables                                    | (378,319)           | -                         | -                           | 290,813                         | 2,247,020                     | (2,159,514)                | -                    | -                    |
| Notes payable   | -                   | 150,000                   | -                           | 197,096                         | -                             | -                          | 347,096              | 900,362              |
| Bonds payable   | -                   | 3,815,000                 | -                           | -                               | -                             | -                          | 3,815,000            | 3,940,000            |
| Post retirement health reserve                                      | 568,960             | -                         | -                           | -                               | -                             | -                          | 568,960              | 557,412              |
| Reserve for grant cost disallowance                                 | 445,481             | -                         | -                           | -                               | -                             | -                          | 445,481              | 499,995              |
| <b>Total Liabilities</b>  | <b>1,291,240</b>    | <b>3,965,000</b>          | <b>70,874</b>               | <b>680,061</b>                  | <b>3,617,349</b>              | <b>(1,815,038)</b>         | <b>7,809,486</b>     | <b>8,328,445</b>     |
| <b>Total Net Position</b>   | <b>\$ 2,771,763</b> | <b>\$ 8,706,451</b>       | <b>\$ 2,694,597</b>         | <b>\$ 2,426,420</b>             | <b>\$ 2,129,902</b>           | <b>\$ 9,280,860</b>        | <b>\$ 28,009,993</b> | <b>\$ 26,604,190</b> |

See notes to the supplementary information.

**SCHEDULES OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION**

*The CSU, Chico  
Research Foundation*

| Years Ended June 30                            | General             | Plant               | Board               | Auxiliary           | Sponsored           | Campus              | Totals               |                      |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------------|
|  | Fund                | and Bond<br>Fund    | Designated<br>Fund  | Activities<br>Fund  | Programs<br>Fund    | Programs<br>Fund    | 2014                 | 2013                 |
| <b>REVENUES AND OTHER SUPPORT</b>              |                     |                     |                     |                     |                     |                     |                      |                      |
| Agriculture and enterprise sales               | \$ -                | \$ -                | \$ -                | \$ 1,805,488        | \$ -                | \$ -                | \$ 1,805,488         | \$ 1,808,516         |
| Sponsored program fees                         | 3,029,925           | -                   | -                   | -                   | -                   | -                   | 3,029,925            | 2,988,836            |
| Sponsored program receipts                     | -                   | -                   | -                   | -                   | 27,351,028          | -                   | 27,351,028           | 28,940,938           |
| Agriculture research initiative                | -                   | -                   | -                   | -                   | 708,632             | -                   | 708,632              | 635,269              |
| University program receipts                    | -                   | -                   | -                   | -                   | -                   | 5,319,865           | 5,319,865            | 5,310,918            |
| Interest and investment income                 | 164,401             | -                   | 59                  | -                   | 221,820             | 3,353               | 389,633              | 271,695              |
| Other income                                   | 1,074,606           | 1,110,937           | 46,836              | 207,032             | 135,275             | 75,545              | 2,650,231            | 1,547,141            |
| <b>Total Revenue and Other Support</b>         | <b>4,268,932</b>    | <b>1,110,937</b>    | <b>46,895</b>       | <b>2,012,520</b>    | <b>28,416,755</b>   | <b>5,398,763</b>    | <b>41,254,802</b>    | <b>41,503,313</b>    |
| <b>EXPENSES</b>                                |                     |                     |                     |                     |                     |                     |                      |                      |
| Auxiliary activities' cost of sales            | -                   | -                   | -                   | 315,859             | -                   | -                   | 315,859              | 328,368              |
| Auxiliary activities' expense                  | -                   | -                   | -                   | 2,031,767           | -                   | -                   | 2,031,767            | 1,956,207            |
| Sponsored programs' disbursements              | -                   | -                   | -                   | -                   | 26,449,225          | -                   | 26,449,225           | 28,488,415           |
| University programs' expenses                  | -                   | -                   | -                   | -                   | -                   | 4,847,268           | 4,847,268            | 4,727,765            |
| Scholarships and research grants               | -                   | -                   | -                   | -                   | 857,173             | -                   | 857,173              | 759,927              |
| Foundation administration                      | 3,195,788           | -                   | -                   | -                   | -                   | -                   | 3,195,788            | 2,704,453            |
| Faculty and grant development                  | -                   | -                   | 693,245             | -                   | -                   | -                   | 693,245              | 1,136,689            |
| Interest expense                               | -                   | 169,257             | -                   | -                   | -                   | -                   | 169,257              | 188,246              |
| Other expense                                  | -                   | 730,096             | -                   | 6,412               | -                   | -                   | 736,508              | 716,062              |
| <b>Total Expenses</b>                          | <b>3,195,788</b>    | <b>899,353</b>      | <b>693,245</b>      | <b>2,354,038</b>    | <b>27,306,398</b>   | <b>4,847,268</b>    | <b>39,296,090</b>    | <b>41,006,132</b>    |
| <b>Change in Net Position Before Transfers</b> | <b>1,073,144</b>    | <b>211,584</b>      | <b>(646,350)</b>    | <b>(341,518)</b>    | <b>1,110,357</b>    | <b>551,495</b>      | <b>1,958,712</b>     | <b>497,181</b>       |
| <b>TRANSFERS</b>                               |                     |                     |                     |                     |                     |                     |                      |                      |
| Board of directors' allocations                | (532,521)           | -                   | 532,521             | -                   | -                   | -                   | -                    | -                    |
| Administration fee transfers                   | 16,712              | -                   | -                   | -                   | (16,712)            | -                   | -                    | -                    |
| Other fund transfers                           | 326,544             | -                   | 602,262             | 125,222             | (966,828)           | (87,200)            | -                    | -                    |
| Transfer from other auxiliaries                | -                   | -                   | (1,459)             | 4,750               | 6,003               | 16,634              | 25,928               | 441,615              |
| Plant fund transfers:                          |                     |                     |                     |                     |                     |                     |                      |                      |
| Purchased assets - net                         | 221,139             | (221,139)           | -                   | -                   | -                   | -                   | -                    | -                    |
| Depreciation                                   | 350,511             | (350,511)           | -                   | -                   | -                   | -                   | -                    | -                    |
| CSU, Chico                                     | (129,160)           | -                   | (2,600)             | -                   | (1,389)             | (445,688)           | (578,837)            | (4,868)              |
| <b>Net Transfers</b>                           | <b>253,225</b>      | <b>(571,650)</b>    | <b>1,130,724</b>    | <b>129,972</b>      | <b>(978,926)</b>    | <b>(516,254)</b>    | <b>(552,909)</b>     | <b>436,747</b>       |
| <b>Increase (Decrease) in Net Position</b>     | <b>1,326,369</b>    | <b>(360,066)</b>    | <b>484,374</b>      | <b>(211,546)</b>    | <b>131,431</b>      | <b>35,241</b>       | <b>1,405,803</b>     | <b>933,928</b>       |
| <b>Net Position - Beginning of Year</b>        | <b>1,445,394</b>    | <b>9,066,517</b>    | <b>2,210,223</b>    | <b>2,637,966</b>    | <b>1,998,471</b>    | <b>9,245,619</b>    | <b>26,604,190</b>    | <b>25,670,262</b>    |
| <b>Net Position - End of Year</b>              | <b>\$ 2,771,763</b> | <b>\$ 8,706,451</b> | <b>\$ 2,694,597</b> | <b>\$ 2,426,420</b> | <b>\$ 2,129,902</b> | <b>\$ 9,280,860</b> | <b>\$ 28,009,993</b> | <b>\$ 26,604,190</b> |

See notes to the supplementary information.

**SCHEDULES OF ACTIVITY OF THE  
GENERAL FUND**

*The CSU, Chico  
Research Foundation*

| Years Ended June 30                                  | <b>2014</b>         | <b>2013</b>         |
|--|---------------------|---------------------|
| <b>REVENUES</b>                                      |                     |                     |
| Sponsored programs' administration fees              | \$ 3,029,925        | \$ 2,988,836        |
| Interest and investment income                       | 164,401             | 111,564             |
| Other income   | 1,074,606           | 883,948             |
| Auxiliary activities' fund reimbursements            | 421,868             | 455,077             |
| <b>Total Revenues</b>                                | <b>4,690,800</b>    | <b>4,439,425</b>    |
| <b>EXPENSES</b>                                      |                     |                     |
| Salaries and related costs                           | 1,741,323           | 1,825,659           |
| Professional services                                | 320,628             | 221,626             |
| Insurance  | 125,407             | 35,194              |
| Office and operating supplies                        | 43,445              | 53,297              |
| Depreciation   | 350,836             | 286,625             |
| Administrative services                              | 582,469             | 387,883             |
| Grant cost disallowance                              | (21,812)            | 10,239              |
| Other operating expenses                             | 475,360             | 339,007             |
| <b>Total Expenses</b>                                | <b>3,617,656</b>    | <b>3,159,530</b>    |
| <b>Excess Revenues Over Expenses From Operations</b> | <b>1,073,144</b>    | <b>1,279,895</b>    |
| Administrative fees                                  | 16,712              | 11,529              |
| <b>Excess Revenues Over Expenses</b>                 | <b>\$ 1,089,856</b> | <b>\$ 1,291,424</b> |

*See notes to the supplementary information.*

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

*The CSU, Chico  
Research Foundation*

| Years Ended June 30  | University<br>Farm | Enterprise          | 2014                | Totals<br>2013    |
|--|--------------------|---------------------|---------------------|-------------------|
| <b>SALES</b>   |                    |                     |                     |                   |
| Livestock and dairy  | \$ 592,015         | \$ -                | \$ 592,015          | \$ 611,832        |
| Crop and orchard   | 874,381            | -                   | 874,381             | 817,947           |
| Horticulture   | 314                | -                   | 314                 | -                 |
| Enterprise receipts  | -                  | 338,778             | 338,778             | 378,737           |
| <b>Total Sales</b>   | <b>1,466,710</b>   | <b>338,778</b>      | <b>1,805,488</b>    | <b>1,808,516</b>  |
| <b>COST OF SALES</b>   |                    |                     |                     |                   |
| Livestock and dairy  | 315,859            | -                   | 315,859             | 328,368           |
| <b>Gross Profit</b>  | <b>1,150,851</b>   | <b>338,778</b>      | <b>1,489,629</b>    | <b>1,480,148</b>  |
| <b>OPERATING EXPENSES</b>  |                    |                     |                     |                   |
| Salaries and employee benefits   | 126,296            | 288,498             | 414,794             | 519,069           |
| Accounting and professional costs  | 167,088            | 133,888             | 300,976             | 305,924           |
| Utilities and telephone  | 3,127              | 29,493              | 32,620              | 22,860            |
| Travel and meetings  | 14,166             | 10,283              | 24,449              | 34,724            |
| Operating supplies and customer telephone  | 352,354            | 22,244              | 374,598             | 334,033           |
| Depreciation   | 210,304            | 21,955              | 232,259             | 174,822           |
| Insurance  | -                  | 5,940               | 5,940               | 1,570             |
| Student payments   | 24,500             | -                   | 24,500              | 22,500            |
| Veterinary costs   | 33,522             | -                   | 33,522              | 26,681            |
| Machine hire   | 21,641             | -                   | 21,641              | 1,182             |
| Repair and maintenance   | 153,891            | 21,447              | 175,338             | 182,116           |
| Rent and leasing   | 27,051             | 75,487              | 102,538             | 27,118            |
| Registration fees  | 1,470              | -                   | 1,470               | 1,641             |
| Postage and printing   | -                  | 5,977               | 5,977               | 5,915             |
| Other operating expenses   | 63,603             | 217,542             | 281,145             | 296,052           |
| <b>Total Operating Expenses</b>  | <b>1,199,013</b>   | <b>832,754</b>      | <b>2,031,767</b>    | <b>1,956,207</b>  |
| <b>Loss From Operations</b>  | <b>(48,162)</b>    | <b>(493,976)</b>    | <b>(542,138)</b>    | <b>(476,059)</b>  |
| <b>OTHER INCOME (EXPENSE)</b>  |                    |                     |                     |                   |
| Other income   | 205,387            | -                   | 205,387             | 130,729           |
| Interest income  | 1,645              | -                   | 1,645               | 1,515             |
| Interest expense   | (6,412)            | -                   | (6,412)             | (181)             |
| <b>Total Other Income</b>  | <b>200,620</b>     | <b>-</b>            | <b>200,620</b>      | <b>132,063</b>    |
| <b>TRANSFERS IN (OUT)</b>  |                    |                     |                     |                   |
| In   | -                  | 125,222             | 125,222             | 8,144             |
| Out  | -                  | -                   | -                   | (4,040)           |
| From other auxiliaries   | 4,750              | -                   | 4,750               | 460,704           |
| <b>Net Transfers</b>   | <b>4,750</b>       | <b>125,222</b>      | <b>129,972</b>      | <b>464,808</b>    |
| <b>Net Income (Loss), Including Administration<br/>Fees Paid to the General Fund</b> | <b>\$ 157,208</b>  | <b>\$ (368,754)</b> | <b>\$ (211,546)</b> | <b>\$ 120,812</b> |

*See notes to the supplementary information.*



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

*The CSU, Chico  
Research Foundation*

| Years Ended June 30                           | <b>2014</b>          | <b>2013</b>          |
|---|----------------------|----------------------|
| <b>SOURCE OF DIRECT FUNDING</b>               |                      |                      |
| Federal government                            | \$ 16,521,351        | \$ 19,780,952        |
| State of California                           | 3,527,882            | 2,993,289            |
| Local governments                             | 1,144,628            | 1,114,150            |
| Nongovernmental funds                         | 2,917,034            | 1,990,097            |
| Agricultural research initiative              | 708,632              | 625,269              |
| Noncash contributions                         | 376,747              | 154,777              |
| <b>Total Direct Sources and Transfers</b>     | <b>25,196,274</b>    | <b>26,658,534</b>    |
| <b>SOURCE OF INDIRECT COST REIMBURSEMENTS</b> |                      |                      |
| Federal government                            | 1,835,957            | 2,097,482            |
| State of California                           | 462,662              | 341,574              |
| Local governments                             | 231,802              | 227,391              |
| Nongovernmental funds                         | 499,503              | 322,389              |
| <b>Total Indirect Cost Reimbursements</b>     | <b>3,029,924</b>     | <b>2,988,836</b>     |
| <b>Total</b>                                  | <b>28,226,198</b>    | <b>29,647,370</b>    |
| <b>DIRECT EXPENDITURES</b>                    |                      |                      |
| Personnel services:                           |                      |                      |
| Salaries and wages                            | 9,132,518            | 9,809,343            |
| Fringe benefits                               | 3,483,491            | 3,512,349            |
| Operating expenses                            | 10,331,179           | 11,470,929           |
| Equipment                                     | 1,087,560            | 693,474              |
| Student support                               | 1,161,526            | 1,172,439            |
| <b>Total Direct Expenditures</b>              | <b>25,196,274</b>    | <b>26,658,534</b>    |
| <b>INDIRECT EXPENDITURES</b>                  |                      |                      |
| Personnel services:                           |                      |                      |
| Salaries, wages, and fringe benefits          | 941,124              | 969,880              |
| Administrative expenses                       | 1,082,268            | 831,694              |
| Development                                   | 74,513               | 67,322               |
| Program allocation                            | 939,918              | 1,089,754            |
| Other   | (7,899)              | 30,186               |
| <b>Total Indirect Expenditures</b>            | <b>3,029,924</b>     | <b>2,988,836</b>     |
| <b>Total</b>                                  | <b>\$ 28,226,198</b> | <b>\$ 29,647,370</b> |

*See notes to the supplementary information.*

# SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

June 30, 2014

The CSU, Chico  
Research Foundation

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| Catalog Number   | Project Number | Project Title                  | Firm Code | Award/Contract Number    | Program or Award Amounts | Expenditures      |
|--|----------------|--------------------------------|-----------|--------------------------|--------------------------|-------------------|
| <b>Department of Agriculture</b>   |                |                                |           |                          |                          |                   |
| <b>Direct Awards - Other</b>   |                |                                |           |                          |                          |                   |
| 10.310   | 60518          | LOCAL CULTURAL FOODS-RESEARCH  | 03        | 2011-69001-30080         | \$ 31,496.63             | \$ (0.01)         |
| 10.310   | 60519          | LOCAL CULTURAL FOODS-EXTENSION | 03        | 2011-69001-30080         | 58,008.91                | -                 |
| 10.310   | 60520          | LOCAL CULTURAL FOODS-EDUCATION | 03        | 2011-69001-30080         | 60,464.46                | (29.46)           |
| 10.326   | 60612          | AG LDRSHP/COMM OPTION          | 03        | 2012-70001-20148         | 277,199.00               | 41,981.20         |
| 10.326   | 60619          | MARKETING FOOD SAFETY          | 03        | 2013-70001-21251         | 293,645.00               | 78,195.22         |
| 10.6XX   | 60482          | PLUMAS NAT'L FOREST NVUM 09/10 | 03        | 10-PA-11051150-008       | 74,695.32                | -                 |
| 10.6XX   | 60489          | PALMS TO PINES                 | 03        | 10-PA-11072100-021       | 100,578.04               | 17,472.67         |
| 10.6XX   | 60537          | KLAMATH NT'L FOREST DATA       | 03        | 11-CS-11050500-045       | 17,866.00                | 7,865.99          |
| 10.6XX   | 60561          | TRIP CAR-LESS CA PHASE I       | 03        | 12-CS-11052009-034       | 70,950.00                | 7,957.80          |
| 10.6XX   | 60599          | PLUMAS NAT'L FOREST DATA PROCS | 03        | 13-CS-11051100-009       | 18,000.00                | 12,452.23         |
| 10.6XX   | 60627          | TRIP CAR-LESS CA PHASE II      | 03        | 12-CS-11052009-034 Mod 2 | 97,914.00                | -                 |
| 10.783   | 60546          | RBEG ECONOMIC GARDENING 11/12  | 03        | none                     | 40,000.00                | -                 |
| <b>Sub-Total Other Direct Awards</b>   |                |                                |           |                          | <b>1,140,817.36</b>      | <b>165,895.64</b> |
| <b>Pass Through Awards</b>   |                |                                |           |                          |                          |                   |
| CA Dept of Food & Agriculture  |                |                                |           |                          |                          |                   |
| 10.170   | 64234          | COMMNTY NUTRI HEALTH NETWRK Y1 | 03        | SCB11048                 | 499,994.00               | 214,466.39        |
| 10.170   | 64391          | CONNECT AG TO SCHOOL/HOME      | 03        | SCB13033                 | 140,641.00               | 101,377.13        |
| <b>Sub-Total Other Pass Through Awards, CA Department of Food &amp; Agriculture</b>    |                |                                |           |                          | <b>640,635.00</b>        | <b>315,843.52</b> |
| CSU Fresno Foundation  |                |                                |           |                          |                          |                   |
| 10.200   | 64133          | MILK NUTRIENTS STUDY 10/11     | 02        | SC350054-10-01           | 98,841.97                | -                 |
| <b>Sub-Total R&amp;D Cluster, Pass Through Awards, CSU, Fresno Foundation</b>          |                |                                |           |                          | <b>98,841.97</b>         | <b>-</b>          |
| University of Vermont and State Ag College   |                |                                |           |                          |                          |                   |
| 10.303   | 64369          | GOCROP 2012/2016               | 03        | 27250SUB51410            | 37,043.00                | 13,222.17         |
| <b>Sub-Total Other Pass Through Awards, University of Vermont and State Ag College</b> |                |                                |           |                          | <b>37,043.00</b>         | <b>13,222.17</b>  |
| University of Vermont and State Ag College   |                |                                |           |                          |                          |                   |
| 10.307   | 64153          | EORGANIC ONLINE CLASSES Y1     | 02        | 24685 50971              | 245,588.00               | 42,772.53         |
| <b>Sub-Total R&amp;D Cluster, Pass Through Awards, University of Vermont</b>           |                |                                |           |                          | <b>245,588.00</b>        | <b>42,772.53</b>  |
| CA Dept of Education   |                |                                |           |                          |                          |                   |
| 10.559   | 64099          | SUMMER FOOD PROGRAM 2010       | 03        | none                     | 31,843.42                | -                 |
| 10.559   | 64321          | SUMMER FOODS 12/13             | 03        | none                     | 46,132.55                | 46,132.55         |
| <b>Sub-Total Child Nutr. Cluster, Pass Through Awards, CA Dept of Ed Nutr Serv</b>     |                |                                |           |                          | <b>77,975.97</b>         | <b>46,132.55</b>  |
| Butte Co Dept of Public Health   |                |                                |           |                          |                          |                   |
| 10.561   | 64392          | BUTTE CO DPH SNAP-ED Y1 13/14  | 03        | X199997                  | 318,790.29               | 211,400.72        |
| 10.561   | 64366          | CALFRESH OUTREACH 13/14        | 03        | X19840                   | 24,995.00                | 21,741.94         |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, Butte Co Dept of Public Health</b>     |                |                                |           |                          | <b>343,785.29</b>        | <b>233,142.66</b> |
| CA Dept of Health Services   |                |                                |           |                          |                          |                   |
| 10.561   | 64045          | SCNAC Y3 09/10                 | 03        | 07-65309                 | 2,197,059.51             | -                 |
| 10.561   | 64126          | SCNAC Y1 10/11                 | 03        | 10-10044                 | 2,324,859.76             | -                 |
| 10.561   | 64208          | SCNAC Y2 11/12                 | 03        | 10-10044                 | 2,323,245.44             | (3.28)            |
| 10.561   | 64287          | SCNAC Y3 12/13                 | 03        | 10-10044                 | 2,397,437.37             | 458,833.72        |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, CA Dept of Health Services</b>         |                |                                |           |                          | <b>9,242,602.08</b>      | <b>458,830.44</b> |
| CA Department of Public Health   |                |                                |           |                          |                          |                   |
| 10.561   | 64062          | FOOD STAMP OUTREACH            | 03        | 09-11265                 | 121,105.89               | -                 |
| 10.561   | 64129          | FOOD STAMP OUTREACH 10/11      | 03        | 10-10093                 | 327,997.61               | -                 |
| 10.561   | 64205          | FOOD STAMP OUTREACH Y2         | 03        | 10-10093                 | 370,042.63               | (10,630.39)       |
| 10.561   | 64220          | LFNE GET COOKING Y1 11/12      | 03        | 11-10155                 | 81,609.29                | -                 |
| 10.561   | 64288          | LFNE GET COOKING Y2 12/13      | 03        | 11-10155                 | 83,766.89                | 10,305.26         |
| 10.561   | 64383          | LFNE GET COOKING Y3 13/14      | 03        | 11-10155                 | 75,000.00                | 49,274.37         |
| 10.561   | 64386          | CDPH SNAP-ED COLUSA/GLENN      | 03        | 13-20107                 | 285,013.00               | 211,753.52        |
| 10.561   | 64400          | NEOP TRC YR 1                  | 03        | 13-20939                 | -                        | -                 |
| 10.561   | 64415          | NEOP TRC YR 1                  | 03        | 13-20939                 | 825,000.00               | 223,725.49        |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, CA Dept of Public Health</b>           |                |                                |           |                          | <b>2,169,535.31</b>      | <b>484,428.25</b> |
| CA Dept of Social Services   |                |                                |           |                          |                          |                   |
| 10.561   | 64286          | CALFRESH OUTREACH 12/13        | 03        | 12-10124                 | 643,082.63               | 246,920.49        |
| 10.561   | 64382          | CALFRESH OUTREACH Y2 13/14     | 03        | 12-3054                  | 836,288.00               | 466,639.52        |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, CA Dept of Social Services</b>         |                |                                |           |                          | <b>1,479,370.63</b>      | <b>713,560.01</b> |
| CA Health Collaborative  |                |                                |           |                          |                          |                   |
| 10.561   | 64297          | PHYSICAL ACTIV SPEC 12/13      | 03        | none                     | 59,069.93                | 16,834.17         |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, CA Health Collaborative</b>            |                |                                |           |                          | <b>59,069.93</b>         | <b>16,834.17</b>  |
| Public Health Institute  |                |                                |           |                          |                          |                   |
| 10.561   | 64396          | PHYSICAL ACTIVITY COORD 13/14  | 03        | 1019551                  | 84,357.00                | 47,897.06         |
| <b>Sub-Total SNAP Cluster, Pass Through Awards, Public Health Institute</b>            |                |                                |           |                          | <b>84,357.00</b>         | <b>47,897.06</b>  |

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|----------------|----------------|--|-----------|-----------------------|--------------------------|---------------------|
| 10.561         | 64389          | County of Colusa<br>GET FRESH COLUSA 13/14   | 03        | C13-260               | 84,174.41                | 75,791.80           |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, County of Colusa</b>   |           |                       | <u>84,174.41</u>         | <u>75,791.80</u>    |
| 10.561         | 64265          | Colusa County Dept. of Health & Human Services<br>COLUSA CO CALFRESH NUTRI ED  | 03        | C12-098               | 37,708.00                | -                   |
| 10.561         | 64301          | COLUSA CALFRESH NUTRI ED Y2  | 03        | C12-238               | 60,293.00                | 36,343.11           |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Colusa County Dept. of Health &amp; Human Services</b>                       |           |                       | <u>98,001.00</u>         | <u>36,343.11</u>    |
| 10.561         | 64276          | Glenn County Human Resource Agency<br>GLENN CO CALFRESH NUTRI ED   | 03        | SNAP-Ed Agreement     | 196,382.00               | 101,777.72          |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Glenn County Human Resource Agency</b>                                       |           |                       | <u>196,382.00</u>        | <u>101,777.72</u>   |
| 10.561         | 64315          | Lassen County Health and Social Services Department<br>LASSEN CO NUTRITION ED  | 03        | SP 13-167             | 44,008.76                | 27,117.39           |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Lassen County Health and Social Services Department</b>                      |           |                       | <u>44,008.76</u>         | <u>27,117.39</u>    |
| 10.561         | 64390          | Siskiyou County Health & Human Services Agency, Public Health Division<br>SISKIYOU CO RD 1314                                | 03        | 13-20114              | 35,905.05                | 27,383.24           |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Siskiyou County Health &amp; Human Services Agency, Public Health Divisi</b> |           |                       | <u>35,905.05</u>         | <u>27,383.24</u>    |
| 10.561         | 64411          | Tehama County Dept. of Social Services<br>TEHAMA CO GET FRESH 13/14  | 03        | 069PA14               | 6,057.50                 | 1,920.69            |
| 10.561         | 64271          | TEHAMA COUNTY NUTRI ED   | 03        | 084PA12               | 11,024.00                | -                   |
| 10.561         | 64302          | TEHAMA CO NUTRI ED Y2  | 03        | 209PA12               | 18,470.71                | (132.81)            |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Tehama County Dept. of Social Services</b>                                   |           |                       | <u>35,552.21</u>         | <u>1,787.88</u>     |
| 10.561         | 64442          | Yuba County<br>YUBA COUNTY CDPH FUNDED   | 03        | 317-12, 2nd Amendment | 162,273.00               | 9,296.66            |
| 10.561         | 64443          | YUBA COUNTY CDSS FUNDED  | 03        | 317-12, 1st Amendment | 103,159.00               | 7,645.39            |
|                |                | <b>Sub-Total SNAP Cluster, Pass Through Awards, Yuba County</b>  |           |                       | <u>265,432.00</u>        | <u>16,942.05</u>    |
| 10.773         | 64183          | CA Assoc Resource Conservation & Dev Council<br>RBOG RURAL PROSPERITY  | 03        | none                  | 40,000.00                | 1,423.29            |
|                |                | <b>Sub-Total Other Pass Through Awards, CA Assoc Resource Cons &amp; Dev Council</b>   |           |                       | <u>40,000.00</u>         | <u>1,423.29</u>     |
| 10.XXX         | 64295          | Public Health Institute<br>NOURISH EVALUATION  | 03        | 1018199               | 49,987.83                | (11.50)             |
| 10.XXX         | 64311          | NOURISH EVALUATION 12/13   | 03        | 1018565               | 45,922.96                | 30,472.62           |
|                |                | <b>Sub-Total Other Pass Through Awards, Public Health Institute</b>  |           |                       | <u>95,910.79</u>         | <u>30,461.12</u>    |
|                |                | <b>Total Other Direct Awards</b>   |           |                       | 1,140,817.36             | 165,895.64          |
|                |                | <b>Total Research &amp; Development Pass Through Awards</b>  |           |                       | 344,429.97               | 42,772.53           |
|                |                | <b>Total Child Nutrition Cluster Pass Through Awards</b>   |           |                       | 77,975.97                | 46,132.55           |
|                |                | <b>Total SNAP Cluster Pass Through Awards</b>  |           |                       | 14,138,175.67            | 2,241,835.78        |
|                |                | <b>Total Other Pass Through Awards</b>   |           |                       | <u>813,588.79</u>        | <u>360,950.10</u>   |
|                |                | <b>Total Department of Agriculture</b>   |           |                       | <u>16,514,987.76</u>     | <u>2,857,586.60</u> |
|                |                | <b>Department of Commerce</b>  |           |                       |                          |                     |
|                |                | <b>Direct Awards</b>   |           |                       |                          |                     |
| 11.303         | 60547          | ECON SUPRT TO NATIVE AMERICAN  | 03        | 07-06-06782           | 200,000.00               | 81,602.50           |
| 11.303         | 60583          | EDA UNIVERSITY CENTER 2012   | 03        | 07-66-06881           | 110,000.00               | (1,737.43)          |
| 11.303         | 60603          | EDA UNIV CENTER Y2 13/14   | 03        | 07-66-06881-01        | 110,000.00               | 113,561.23          |
| 11.303         | 60585          | EDA FRESNO UNIV CNTR 2012/13   | 03        | 07-66-06881           | 110,000.00               | 36,314.04           |
| 11.303         | 60604          | EDA FRESNO UNIV CNTR Y2 13/14  | 03        | 07-66-06881-02        | 110,000.00               | 92,488.91           |
|                |                | <b>Sub-Total Other Direct Awards</b>   |           |                       | <u>640,000.00</u>        | <u>322,229.25</u>   |
|                |                | <b>Pass Through Awards</b>   |           |                       |                          |                     |
|                |                | CA Public Utilities Comm   |           |                       |                          |                     |
| 11.558         | 64109          | BROADBAND MAP/OUTREACH CPUC  | 03        | 09IA5851              | 840,000.00               | 138,641.92          |
| 11.558         | 64110          | BROADBAND MAP/OUTREACH CPUC  | 03        | 09IA5851              | 1,572,240.00             | 356,789.11          |
|                |                | <b>Sub-Total Other Pass Through Awards, Ca Public Utilities Comm</b>   |           |                       | <u>2,412,240.00</u>      | <u>495,431.03</u>   |
|                |                | <b>Total Other Direct Awards</b>   |           |                       | 640,000.00               | 322,229.25          |
|                |                | <b>Total Other Pass Through Awards</b>   |           |                       | <u>2,412,240.00</u>      | <u>495,431.03</u>   |
|                |                | <b>Total Department of Commerce</b>  |           |                       | <u>3,052,240.00</u>      | <u>817,660.28</u>   |
|                |                | <b>Department of Defense</b>   |           |                       |                          |                     |
|                |                | <b>Direct Awards - Research and Development</b>  |           |                       |                          |                     |
| 12.300         | 60522          | SIMULATION SYSTEM PART 2   | 02        | N00014-11-1-0489      | 194,232.00               | -                   |
| 12.300         | 60534          | ADV SIM TECHNIQUES FPGA  | 02        | N00014-11-1-0902      | 100,534.00               | 32,023.74           |
| 12.300         | 60555          | TECH TRANSFER TO NSWC  | 02        | N00014-12-1-Q376      | 229,863.00               | 46,074.86           |
|                |                | <b>Sub-Total R &amp; D Direct Awards</b>   |           |                       | <u>524,629.00</u>        | <u>78,098.60</u>    |

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|---|----------------|--------------------------------|-----------|----------------------------|--------------------------|--------------|
| <b>Pass Through Awards</b>  |                |                                |           |                            |                          |              |
| University of South Carolina  |                |                                |           |                            |                          |              |
| 12.300  | 64070          | SIM MTHDS NETWKD PWR ELEC Y1   | 02        | 10-1793                    | 354,270.00               | 40,770.61    |
| <b>Sub-Total R &amp; D Pass Through Awards, University of South Carolina</b>  |                |                                |           |                            | 354,270.00               | 40,770.61    |
| H.T. harvey & Associates  |                |                                |           |                            |                          |              |
| 12.CNT#   | 64262          | BEALE AFB POND TURTLE 2012     | 03        | 3262-02                    | 9,390.42                 | -            |
| <b>Sub-Total Other Pass Through Awards, H.T. Harvey &amp; Associates</b>      |                |                                |           |                            | 9,390.42                 | -            |
| <b>Total Research &amp; Development Direct Awards</b>                         |                |                                |           |                            | 524,629.00               | 78,098.60    |
| <b>Total Research &amp; Development Pass Through Awards</b>                   |                |                                |           |                            | 354,270.00               | 40,770.61    |
| <b>Total Other Pass Through Awards</b>  |                |                                |           |                            | 9,390.42                 | -            |
| <b>Total Department of Defense</b>  |                |                                |           |                            | 888,289.42               | 118,869.21   |
| <b>Department of Interior</b>   |                |                                |           |                            |                          |              |
| <b>Direct Awards - Other</b>  |                |                                |           |                            |                          |              |
| 15.224  | 60500          | BLM-NEIC DATA SHARING          | 03        | L10AC20264                 | 4,500.00                 | (10.81)      |
| 15.225  | 60559          | BLM CESU INTERNSHIP - HOFFMAN  | 01        | L12AC20008, Amendment 1    | 12,500.00                | -            |
| 15.225  | 60560          | BLM CESU INTERNSHIP - WILSON   | 01        | L12AC20008, Amendment 2    | 44,500.00                | 17,386.27    |
| 15.225  | 60565          | BLM CESU INTERNSHIP - AZEVEDO  | 01        | L12AC20008 AM3             | 5,000.00                 | 117.54       |
| 15.225  | 60566          | BLM CESU NLCS WORKSHOP         | 01        | L12AC20008 AM4             | 17,996.00                | -            |
| 15.225  | 60571          | BLM CESU YOUTH SUMMMITS        | 01        | L12AC20008 AM5             | 15,455.00                | -            |
| 15.225  | 60588          | BLM CESU OLD SPANISH TRAIL     | 01        | L12AC20008 AM6             | 26,219.00                | 4,184.99     |
| 15.225  | 60610          | BLM CESU YOUTH SUMMIT 2013     | 01        | L12AC20008 AM7             | 17,000.00                | 16,986.78    |
| 15.225  | 60611          | BLM CESU RESRC MGMT INTRNSHP   | 01        | L12AC20008 AM8             | 55,000.00                | 17,105.07    |
| 15.225  | 60631          | BLM CESU YOUTH SUMMIT 2014     | 01        | L12AC20008 AM9             | 50,000.00                | 899.40       |
| 15.512  | 60506          | IRRIIG TRG FACILITY Y1 10/11   | 03        | R10AP20034                 | 500,000.00               | 62,927.77    |
| 15.608  | 60569          | SAN JOAQUIN SALMON RESTORATION | 03        | F12AP00453                 | 86,331.36                | 28,340.93    |
| 15.631  | 60480          | HABITAT RESTORATION BCEP 09-14 | 03        | 814209J525                 | 18,000.00                | -            |
| 15.648  | 60422          | IRON CANYON FISH LADDER        | 03        | 813327G007                 | 135,211.47               | (2,135.32)   |
| 15.945  | 60542          | CHIS NP MARINE HABITAT MAP     | 03        | J8C07110015                | 299,950.00               | 35,899.40    |
| 15.945  | 60563          | ALCATRAZ FLD SCHL 2 NPS-CESU   | 03        | J8C07110005 Modification 1 | 21,000.00                | -            |
| 15.945  | 60582          | NPS CESU TRANSPORTATION        | 03        | P12AC15065                 | 20,000.00                | 9,365.12     |
| 15.945  | 60602          | ALCATRAZ FLD SCHL 3 NPS-CESU   | 03        | P11AC91159 Modification 3  | 24,858.93                | 3,858.93     |
| 15.DAV  | 60510          | CESU JUBA TOOLKIT/NPS          | 03        | J8C07100020                | 20,000.00                | 4,031.57     |
| <b>Sub-Total Other Direct Awards</b>  |                |                                |           |                            | 1,373,521.76             | 198,957.64   |
| <b>Direct Awards - Research and Development</b>                               |                |                                |           |                            |                          |              |
| 15.945  | 60584          | FWS CESU BANS INVENTORY Q/C    | 02        | F12AC01542                 | 41,880.35                | 17,427.29    |
| <b>Sub-Total Research &amp; Development Direct Awards</b>                     |                |                                |           |                            | 41,880.35                | 17,427.29    |
| <b>Pass Through Awards</b>  |                |                                |           |                            |                          |              |
| CA Dept of Parks & Recreation   |                |                                |           |                            |                          |              |
| 15.904  | 64300          | OHRP ANNUAL GRANT 12/13        | 03        | C8954511                   | 9,000.00                 | -            |
| 15.904  | 64394          | OHP HISTORIC PRESRVATION 13/14 | 03        | C8955511                   | 9,000.00                 | 9,000.00     |
| 15.CNT  | 64395          | DPR/BLM DATA SHARING           | 03        | C1310001                   | 4,485.77                 | 4,485.77     |
| <b>Sub-Total Other Pass Through Awards, CA Dept of Park and Rec</b>           |                |                                |           |                            | 22,485.77                | 13,485.77    |
| <b>Total Other Direct Awards</b>  |                |                                |           |                            | 1,373,521.76             | 198,957.64   |
| <b>Total Research &amp; Development Direct Awards</b>                         |                |                                |           |                            | 41,880.35                | 17,427.29    |
| <b>Total Other Pass Through Awards</b>  |                |                                |           |                            | 22,485.77                | 13,485.77    |
| <b>Total Department of Interior</b>   |                |                                |           |                            | 1,437,887.88             | 229,870.70   |
| <b>U.S. Dept of Labor</b>   |                |                                |           |                            |                          |              |
| <b>Pass Through Awards</b>  |                |                                |           |                            |                          |              |
| CA Employment Development Dept  |                |                                |           |                            |                          |              |
| 17.259  | 64150          | CHICO RURL TEACHR PATHWY       | 03        | K182088                    | 500,000.00               | -            |
| <b>Sub-Total WIA Cluster, Pass Through Awards, CA Employment Dev Dept</b>     |                |                                |           |                            | 500,000.00               | -            |
| North Central Counties Consortium   |                |                                |           |                            |                          |              |
| 17.259  | 64214          | SUMMER WORK EXPER 1112/NCCC    | 05        | 11-23                      | 9,640.00                 | -            |
| 17.259  | 64284          | SUMMER WORK EXPER 12/13        | 05        | 12-23                      | 9,376.00                 | (2.64)       |
| 17.259  | 64401          | SUMMER WORK EXPER 13/14        | 05        | 13-23                      | 5,709.00                 | 5,703.76     |
| <b>Sub-Total WIA Cluster ,Pass Through, North Central Counties Consortium</b> |                |                                |           |                            | 24,725.00                | 5,701.12     |
| <b>Total WIA Cluster Pass Through Awards</b>                                  |                |                                |           |                            | 524,725.00               | 5,701.12     |
| <b>Total Department of Labor</b>  |                |                                |           |                            | 524,725.00               | 5,701.12     |
| <b>Department of State Bureau of Educational and Cultural Affairs</b>         |                |                                |           |                            |                          |              |
| <b>Direct Awards - Other</b>  |                |                                |           |                            |                          |              |
| 19.401  | 60557          | US INST 2NDRY EDUC 2012/DOS    | 03        | S-ECAAE-12-CA-045(DT)      | 328,210.99               | 1,819.18     |
| 19.401  | 60596          | US INST 2NDRY EDUC 2013/DOS    | 03        | S-ECAGD-13-CA-044(JM)      | 290,887.00               | 110,998.99   |
| 19.401  | 60629          | US INST 2NDRY EDUC 2014/DOS    | 03        | S-ECAGD-14-CA-1066         | 239,183.00               | 143,033.00   |
| <b>Sub-Total Other Direct Awards</b>  |                |                                |           |                            | 858,280.99               | 255,851.17   |

# SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS

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| Catalog Number   | Project Number | Project Title                  | Firm Code | Award/Contract Number   | Program or Award Amounts | Expenditures |
|--|----------------|--------------------------------|-----------|-------------------------|--------------------------|--------------|
| <b>Pass Through Awards</b>   |                |                                |           |                         |                          |              |
| Int'l Research & Exchanges Board   |                |                                |           |                         |                          |              |
| 19.408   | 64304          | TEA PROGRAM SPRING 2013        | 03        | FY12-TEA-CSU-Chico-02   | 183,188.88               | -            |
| 19.408   | 64323          | TEA PROGRAM FALL 2013          | 03        | FY13-TEA-CSU-01         | 185,765.00               | 175,364.94   |
| 19.408   | 64399          | TEA PROGRAM SPRING 2014        | 03        | FY14-TEA-Chico-01       | 177,452.00               | 170,045.32   |
| <b>Sub-Total Other Pass Through Awards, Int'l Research &amp; Exchanges Board</b>         |                |                                |           |                         | 546,405.88               | 345,410.26   |
| <b>Total Other Direct Awards</b>   |                |                                |           |                         | 858,280.99               | 255,851.17   |
| <b>Total Other Pass Through Awards</b>   |                |                                |           |                         | 546,405.88               | 345,410.26   |
| <b>Total Department of State Bureau of Educational and Cultural Affairs</b>              |                |                                |           |                         | 1,404,686.87             | 601,261.43   |
| <b>Department of Transportation</b>  |                |                                |           |                         |                          |              |
| <b>Direct Awards - Other</b>   |                |                                |           |                         |                          |              |
| 20.205   | 60447          | YUBA DONNER SCENIC BYWAY 08/09 | 03        | 08-CR-11072100-104      | 116,874.22               | -            |
| <b>Sub-Total Highway Planning and Const. Cluster, Direct Awards</b>                      |                |                                |           |                         | 116,874.22               | -            |
| <b>Pass Through Awards</b>   |                |                                |           |                         |                          |              |
| Caltrans   |                |                                |           |                         |                          |              |
| 20.205   | 64372          | CALTRANS LINEAR REF SYS UPDATE | 03        | 72A0091                 | 58,812.00                | 35,315.97    |
| 20.205   | 64373          | CALTRANS LRS DEVELOPMENT T-2   | 03        | 72A0092                 | 665,703.00               | 209,549.67   |
| 20.205   | 64374          | CALTRANS LRS MAINTENANCE T3    | 03        | 72A0093                 | 8,720.00                 | -            |
| 20.205   | 64375          | CALTRANS LRS FINAL REPORT T4   | 03        | 72A0094                 | 8,720.00                 | -            |
| 20.205   | 64376          | CALTRANS LRS SOFTWARE T5       | 03        | 72A0095                 | 125,485.00               | 104,965.00   |
| 20.205   | 64377          | CALTRANS LRS TRAINING T6       | 03        | 72A0096                 | 50,500.00                | 50,480.00    |
| <b>Sub-Total Highway Planning and Const. Cluster, Pass Through Awards, Caltrans</b>      |                |                                |           |                         | 917,940.00               | 400,310.64   |
| University of Alaska   |                |                                |           |                         |                          |              |
| 20.701   | 64134          | ALASKA PVMT PRESERVATION GUIDE | 03        | PO FP12209 & UAF 110028 | 81,774.75                | -            |
| <b>Sub-Total Other Pass Through Awards, University of Alaska</b>                         |                |                                |           |                         | 81,774.75                | -            |
| <b>Total Highway Planning and Construction Cluster Direct Awards</b>                     |                |                                |           |                         | 116,874.22               | -            |
| <b>Total Highway Planning and Construction Cluster, Pass Through Awards</b>              |                |                                |           |                         | 917,940.00               | 400,310.64   |
| <b>Total Other Pass Through Awards</b>   |                |                                |           |                         | 81,774.75                | -            |
| <b>Total Department of Transportation</b>  |                |                                |           |                         | 1,116,588.97             | 400,310.64   |
| <b>National Endowment for the Arts</b>   |                |                                |           |                         |                          |              |
| <b>Pass Through Awards</b>   |                |                                |           |                         |                          |              |
| Cal Humanities   |                |                                |           |                         |                          |              |
| 45.129   | 64308          | WATER STORIES OF NORTHSTATE    | 03        | COS12-357               | 9,999.00                 | 1,520.05     |
| <b>Sub-Total Other Pass Through Awards, Cal Humanities</b>                               |                |                                |           |                         | 9,999.00                 | 1,520.05     |
| <b>Total Other Pass Through Awards</b>   |                |                                |           |                         | 9,999.00                 | 1,520.05     |
| <b>Total National Endowment for the Arts</b>   |                |                                |           |                         | 9,999.00                 | 1,520.05     |
| <b>National Science Foundation</b>   |                |                                |           |                         |                          |              |
| <b>Direct Awards -Other</b>  |                |                                |           |                         |                          |              |
| 47.041   | 60581          | NSF I-CORPS 12/13              | 03        | IIP-1261836             | 49,074.72                | -            |
| 47.075   | 60509          | NSF ADV RSRCH VSUAL ANTHROPOLG | 03        | BCS-1040483             | 284,363.01               | (1,956.36)   |
| 47.076   | 60540          | NSF TEMS II PROGRAM 11/16      | 01        | DUE-1163431             | 749,600.00               | 86,222.73    |
| <b>Sub-Total Other Direct Awards</b>   |                |                                |           |                         | 1,083,037.73             | 84,266.37    |
| <b>Direct Awards - Research and Development</b>  |                |                                |           |                         |                          |              |
| 47.074   | 60414          | RUI VIRAL DIVRITY HOT LAKE 08  | 02        | MCB-0702069             | 290,774.60               | 25,415.19    |
| 47.076   | 60459          | JOINT LAB CURRICULUM BUTTE COL | 02        | DUE-0837066             | 150,628.30               | -            |
| 47.082   | 60475          | HORIZONTAL VECTOR WIND MSRMT   | 02        | ATM-0924407             | 554,577.93               | 3,898.97     |
| 47.076   | 60488          | LIFE SCIENCE ED FOR ELEM TCHRS | 02        | DUE-0942391             | 152,085.00               | 10,846.61    |
| 47.076   | 60511          | NSF GARNET PHASE II            | 02        | DUE-1022765             | 36,210.00                | 14,016.62    |
| 47.076   | 60552          | NSF PRE-K EARLY ALGEBRA 11/12  | 02        | DRL-1212766             | 207,128.00               | 19,288.47    |
| 47.049   | 60558          | NSF REU/RET MATHEMATICS 12/15  | 02        | DMS-1156612             | 325,751.00               | 143,621.85   |
| 47.076   | 60573          | NSF TRANFMTV EXP UNDERGRAD     | 02        | DUE-1140785             | 97,508.00                | 15,526.98    |
| 47.050   | 60574          | NSF 2 COMPNT WIND EVAL LIDAR   | 02        | AGS-1228464             | 728,747.00               | 257,051.37   |
| 47.076   | 60593          | NSF WRITING & LITERACY CLASS   | 02        | DUE-1140860             | 199,956.00               | 52,430.45    |
| 47.050   | 60597          | NSF HIGH-RES STROMATOLITE MODL | 02        | EAR-1251422             | 59,103.00                | 35,708.93    |
| 47.075   | 60609          | NSF DEMOGR STUDY CENTRAL CA    | 02        | BCS-1318543             | 149,102.00               | 33,615.47    |
| 47.079   | 60634          | NSF ANCIEN STROMATOLITES       | 02        | IIA-1404389             | 29,741.00                | -            |
| 47.041   | 60638          | I CORP SEISMIC BLDG SOFTWARE   | 02        | IIP-1444883             | 50,000.00                | -            |
| <b>Sub-Total Research &amp; Development Direct Awards</b>                                |                |                                |           |                         | 3,031,311.83             | 611,420.91   |
| <b>Pass Through Awards</b>   |                |                                |           |                         |                          |              |
| University of Texas, Arlington   |                |                                |           |                         |                          |              |
| 47.041   | 64136          | NSF RC FRAME COLLAPSE STUDY    | 02        | 26-1003-8263            | 166,799.00               | 21,088.78    |
| <b>Sub-Total Research and Development Pass Through Awards, Univ. of Texas, Arlington</b> |                |                                |           |                         | 166,799.00               | 21,088.78    |

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| Catalog Number | Project Number | Project Title  | Firm Code | Award/Contract Number | Program or Award Amounts | Expenditures |
|----------------|----------------|--|-----------|-----------------------|--------------------------|--------------|
| 47.074         | 64154          | Univ. of CA, Office of the President<br>IMPV BIOLOGICAL RESEARCH COLLECTNS                 | 04        | Sub 00007365          | 30,847.00                | 6,781.89     |
|                |                | <b>Sub-Total Other Pass Through Awards, Univ of CA Office of the President</b>             |           |                       | 30,847.00                | 6,781.89     |
| 47.074         | 64371          | Stanford University<br>INDIGENOUS FIRE REGIME NCA  | 02        | 60131861-105769-C     | 36,100.00                | 30,805.40    |
|                |                | <b>Sub-Total Research and Development Pass Through Awards, Stanford University</b>         |           |                       | 36,100.00                | 30,805.40    |
| 47.075         | 64387          | UC. Davis<br>MAYA HIEROGLYPHIC DATABASE NSF  | 03        | 201301594-01          | 134,461.00               | 36,581.76    |
|                |                | <b>Sub-Total Other Pass Through Awards, UC Davis</b>                                       |           |                       | 134,461.00               | 36,581.76    |
| 47.076         | 64204          | San Diego State University<br>ETHICS EDU FOR SCI MASTERS '11                               | 01        | 55975A P2123 7803 211 | 11,966.14                | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, San Diego State University</b>                     |           |                       | 11,966.14                | -            |
| 47.076         | 64264          | New York University<br>MARN 1112 & 1213  | 02        | F6776-05              | 48,183.91                | -            |
|                |                | <b>Sub-Total Research and Development Pass Through Awards, New York University</b>         |           |                       | 48,183.91                | -            |
| 47.076         | 64316          | MESA Statewide / UCOP<br>MESA/NSF SCHOLARSHIP GONZALEZ                                     | 08        | 12-MESA-63118-3-92    | 21,625.00                | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, MESA Statewide / UCOP</b>                          |           |                       | 21,625.00                | -            |
| 47.076         | 64277          | University Enterprises - Sacramento State<br>LSAMP PH IV Y5 12-13                          | 01        | 515265                | 45,000.00                | 145.13       |
| 47.076         | 64385          | LSAMP NSF FUNDS 13/14  | 01        | 523761                | 15,208.00                | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, University Enterprises - Sac State</b>             |           |                       | 60,208.00                | 145.13       |
| 47.082         | 64051          | Iowa State University<br>EFR1 BIOFUELS 09/13   | 02        | 441-04-04A            | 289,252.00               | 31,211.38    |
|                |                | <b>Sub-Total Research &amp; Development Pass Through Awards, Iowa State University</b>     |           |                       | 289,252.00               | 31,211.38    |
|                |                | <b>Total Other Direct Awards</b>   |           |                       | 1,083,037.73             | 84,266.37    |
|                |                | <b>Total Research &amp; Development Direct Awards</b>                                      |           |                       | 3,031,311.83             | 611,420.91   |
|                |                | <b>Total Research &amp; Development Pass Through</b>                                       |           |                       | 540,334.91               | 83,105.56    |
|                |                | <b>Total Other Pass Through Awards</b>   |           |                       | 259,107.14               | 43,508.78    |
|                |                | <b>Total National Science Foundation</b>   |           |                       | 4,913,791.61             | 822,301.62   |
|                |                | <b>U.S. Small Business Administration</b>  |           |                       |                          |              |
|                |                | <b>Direct Awards - Other</b>   |           |                       |                          |              |
| 59.037         | 60514          | SBA 2011   | 03        | 1-603001-Z-0063-09    | 1,451,941.12             | (4.02)       |
| 59.037         | 60517          | SBA JOBS 11/12   | 03        | 1-603001-Z-0108       | 616,585.99               | -            |
| 59.037         | 60550          | SBA 2012   | 03        | SBAHQ-12-B-0070       | 1,391,422.00             | -            |
| 59.037         | 60594          | SBA 2013   | 03        | SBAHQ-13-B-0060       | 1,284,118.00             | 1,078,234.66 |
| 59.037         | 60620          | STOCKTON SM BUS ASSIST SBA   | 03        | SBAHQ-13-B-0085       | 100,000.00               | 13,373.57    |
| 59.037         | 60626          | SBA 2014   | 03        | SBAHQ-14-B-0045       | 1,412,627.00             | 249,267.66   |
| 59.037         | 60628          | SBA REDDING 2014   | 03        | SBAHQ-14-B-0045 Mod 1 |                          | 22,755.58    |
|                |                | <b>Sub-Total Other Direct Awards</b>   |           |                       | 6,256,694.11             | 1,363,627.45 |
|                |                | <b>Pass Through Awards</b>   |           |                       |                          |              |
| 59.037         | 64211          | Center for Economic Development<br>SBDC STATEWIDE PARTNERSHP 2011                          | 03        | 1-603001-Z-0063-09    | 6,331.07                 | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, Center for Economic Development</b>                |           |                       | 6,331.07                 | -            |
| 59.037         | 64211          | Humboldt State University No. CA. SBDC Network<br>SBDC STATEWIDE PARTNERSHP 2011           | 03        | 1-603001-Z-0063-09    | 12,764.37                | -            |
|                | 64232          | SBDC STATEWIDE PARTNERSHIP '12   | 03        | 2-603001-Z-0063       | 33,748.07                | -            |
|                | 64312          | 2013 SBDC STATEWIDE PARTNERSHIP  | 03        | SBHQ-13-B-0060        | 7,787.14                 | (0.02)       |
|                |                | <b>Sub-Total Other Pass Through Awards, Humboldt State University No. CA. SBDC Network</b> |           |                       | 54,299.58                | (0.02)       |
| 59.037         | 64211          | Southwestern Community College<br>SBDC STATEWIDE PARTNERSHP 2011                           | 03        | 1-603001-Z-0063-09    | 4,752.57                 | -            |
|                | 64232          | SBDC STATEWIDE PARTNERSHIP '12   | 03        | 2-603001-Z-0063       | 12,565.45                | -            |
|                | 64312          | 2013 SBDC STATEWIDE PARTNERSHIP  | 03        | SBHQ-13-B-0060        | 2,899.39                 | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, Southwestern Community College</b>                 |           |                       | 20,217.41                | -            |
| 59.037         | 64211          | UC Merced Sponsored Projects<br>SBDC STATEWIDE PARTNERSHP 2011                             | 03        | 1-603001-Z-0063-09    | 6,632.02                 | -            |
|                | 64232          | SBDC STATEWIDE PARTNERSHIP '12   | 03        | 2-603001-Z-0063       | 17,534.59                | -            |
|                | 64312          | 2013 SBDC STATEWIDE PARTNERSHIP  | 03        | SBHQ-13-B-0060        | 4,045.99                 | -            |
|                |                | <b>Sub-Total Other Pass Through Awards, UC Merced Sponsored Projects</b>                   |           |                       | 28,212.60                | -            |

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|---|----------------|---------------------------------|-----------|------------------------|--------------------------|---------------------|
| <b>Sub-Total Other Pass Through Awards, UC Merced Sponsored Projects</b>                  |                |                                 |           |                        |                          |                     |
| Long Beach City College   |                |                                 |           |                        |                          |                     |
| 59.037  | 64211          | SBDC STATEWIDE PARTNERSHP 2011  | 03        | 1-603001-Z-0063-09     | 16,472.17                | -                   |
|   | 64232          | SBDC STATEWIDE PARTNERSHIP '12  | 03        | 2-603001-Z-0063        | 43,551.23                | -                   |
|   | 64312          | 2013 SBDC STATEWIDE PARTNRSHP   | 03        | SBHQ-13-B-0060         | 10,049.15                | -                   |
|   |                |                                 |           |                        | <u>70,072.55</u>         | <u>-</u>            |
| <b>Sub-Total Other Pass Through Awards, Long Beach City College</b>                       |                |                                 |           |                        |                          |                     |
| Orange County / Inland Empire Region SBDC   |                |                                 |           |                        |                          |                     |
| 59.037  | 64211          | SBDC STATEWIDE PARTNERSHP 2011  | 03        | 1-603001-Z-0063-09     | 9,828.79                 | -                   |
|   | 64232          | SBDC STATEWIDE PARTNERSHIP '12  | 03        | 2-603001-Z-0063        | 25,986.62                | -                   |
|   | 64312          | 2013 SBDC STATEWIDE PARTNRSHP   | 03        | SBHQ-13-B-0060         | 5,996.24                 | -                   |
|   |                |                                 |           |                        | <u>41,811.65</u>         | <u>-</u>            |
| <b>Sub-Total Other Pass Through Awards, Orange County / Inland Empire Region SBDC</b>     |                |                                 |           |                        |                          |                     |
|   |                |                                 |           |                        | 6,256,694.11             | 1,363,627.45        |
| <b>Total Other Direct Awards</b>  |                |                                 |           |                        | 220,944.86               | (0.02)              |
| <b>Total Other Pass Through Awards</b>  |                |                                 |           |                        | <u>6,477,638.97</u>      | <u>1,363,627.43</u> |
| <b>Total U.S. Small Business Administration</b>   |                |                                 |           |                        |                          |                     |
| <b>Environmental Protection Agency</b>  |                |                                 |           |                        |                          |                     |
| <b>Pass Through Awards</b>  |                |                                 |           |                        |                          |                     |
| State Water Resources Control Board   |                |                                 |           |                        |                          |                     |
| 66.454  | 64283          | STREAM WATER QLTY MONTRNG 1213  | 03        | 11-181-250             | 67,161.00                | -                   |
| <b>Sub-Total Other Pass Through Awards, State Water Resources Control Board</b>           |                |                                 |           |                        | <u>67,161.00</u>         | <u>-</u>            |
| <b>Total Other Pass Through Awards</b>  |                |                                 |           |                        | 67,161.00                | -                   |
| <b>Total Environmental Protection Agency</b>  |                |                                 |           |                        |                          |                     |
| <b>Department of Energy</b>   |                |                                 |           |                        |                          |                     |
| <b>Pass Through Awards</b>  |                |                                 |           |                        |                          |                     |
| Lawrence Livermore National Laboratory  |                |                                 |           |                        |                          |                     |
| 81.CNT  | 64198          | SCOUT ROBOTIC VEHICLE 2011      | 02        | B597357                | 142,026.09               | -                   |
| 81.CNT  | 64203          | NIF ROBOTIC MODULE DEVELOPMNT   | 02        | B597629                | 518,409.27               | 47,304.81           |
| 81.CNT  | 64296          | BACKPACK SURVEILLANCE SCOUT     | 02        | B601837                | 162,728.56               | 60,067.82           |
| 81.CNT  | 64384          | NSO STRUC LAT MSRMNT SYST 1314  | 02        | B606403                | 234,985.00               | 152,537.36          |
| <b>Sub-Total Research and Development Pass Through Awards, Lawrence Livermore Ntl Lab</b> |                |                                 |           |                        | <u>1,058,148.92</u>      | <u>259,909.99</u>   |
| <b>Total Research &amp; Development Pass Through Awards</b>                               |                |                                 |           |                        | 1,058,148.92             | 259,909.99          |
| <b>Total Department of Energy</b>   |                |                                 |           |                        |                          |                     |
| <b>US Department of Education</b>   |                |                                 |           |                        |                          |                     |
| <b>Direct Awards - Other</b>  |                |                                 |           |                        |                          |                     |
| 84.116J   | 60549          | TRANSATLNTC DUAL MASTER Y2 1112 | 01        | P116J100044-11         | 46,972.51                | -                   |
| 84.116J   | 60586          | TRANSATLANTIC DUAL MASTER Y3    | 01        | P116J100044-12         | 96,270.88                | 41,333.01           |
| 84.116J   | 60622          | TRANSATLANTIC MASTERS 13/15     | 01        | P116J100044-13 (Act 6) | 217,982.41               | 95,299.04           |
| 84.116N   | 60504          | N AMERICA ENG INV TRG Y4 10/11  | 04        | P116N070004-10         | 63,617.53                | -                   |
| 84.215F   | 60589          | GET MOVING SO COUNTY Y2 12/13   | 03        | Q326F110569-12         | 135,091.70               | 29,702.02           |
| 84.215F   | 60621          | GET MOVING SO COUNTY Y3 13/14   | 03        | Q215F110569-13         | 202,468.09               | 152,062.99          |
| 84.299B   | 60590          | NORCAL PRIE Y1 12/13            | 01        | S299B120038            | 127,791.73               | 1,961.00            |
| 84.299B   | 60607          | NORCAL PRIE Y2 13/14            | 01        | S229B120038-13         | 431,038.27               | 409,369.25          |
| 84.299B   | 60635          | NORCAL PRIE: Y3 14/15           | 01        | S299B120038            | 395,951.00               | -                   |
| 84.325K   | 60529          | PRIORITY PERSONNEL DEV Y3 1112  | 01        | H325K090238-11         | 143,875.25               | -                   |
| 84.325K   | 60570          | PRIORITY PERSONNEL DEV Y4 1213  | 01        | H325K090238            | 362,488.36               | 145,832.73          |
| 84.325K   | 60592          | T.R.A.C.K. PROGRAM Y2 2013      | 01        | H325K110322-12         | 185,994.04               | 176,372.28          |
| 84.325K   | 60618          | N.CA CLIPP Y1 13/14             | 01        | H325K1320219           | 249,999.00               | 129,273.25          |
| 84.325K   | 60625          | T.R.A.C.K. PROGRAM Y3 2014      | 01        | H325K110322-13         | 383,331.45               | 74,126.09           |
| 84.325T   | 60501          | NEXT STEPS Y3 10/11             | 01        | H325T08001-10          | 69,580.64                | -                   |
| 84.325T   | 60531          | NEXT STEPS Y4 11/12             | 01        | H325T08001-11          | 94,441.45                | -                   |
| 84.325T   | 60578          | NEXT STEPS Y6 13/14             | 01        | H325T08001-12          | 120,842.73               | 46,683.31           |
| 84.335  | 60423          | CCAMPIS Y2 07/08                | 05        | P335A06217-07          | 11,861.23                | -                   |
| 84.335  | 60451          | CCAMPIS Y3 08/09                | 05        | P335A060217-08         | 169,334.50               | -                   |
| 84.335A   | 60512          | CCAMPIS Y1 10/11                | 05        | P335A100115            | 83,870.36                | -                   |
| 84.335A   | 60545          | CCAMPIS Y2 11/12                | 05        | P335A100115-11         | 81,633.12                | -                   |
| 84.335A   | 60587          | CCAMPIS Y3 12/13                | 05        | P335A100115-12         | 78,820.15                | 39,326.00           |
| 84.335A   | 60624          | CCAMPIS Y4 13/14                | 05        | P335A100115-13 Act 7   | 101,662.37               | 14,345.53           |
| 84.336S   | 60541          | COSTARS TQP Y3 11/12            | 01        | U336S090119-11         | 1,045,266.98             | -                   |
| 84.336S   | 60551          | CO-STARs TQP Y4 12/13           | 01        | U336S090119-12         | 1,060,351.66             | 406,913.72          |
| 84.336S   | 60553          | CO-STARs Y5 13/14               | 01        | U336S090119            | 1,848,278.14             | 539,812.78          |
| 84.365Z   | 60564          | CPD COLLAB PROF DEVELP CA SHCL  | 03        | T365Z120186            | 274,045.53               | (907.20)            |
| 84.365Z   | 60600          | CPD Y2 13/14                    | 03        | T365Z120186-13         | 510,312.47               | 227,725.49          |
| 84.365Z   | 60630          | CPD Y3 14/15                    | 03        | T365Z120186-14         | 399,933.00               | 78,324.79           |
| <b>Sub-Total Other Direct Awards</b>  |                |                                 |           |                        | <u>8,993,106.55</u>      | <u>2,607,556.08</u> |

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|---|----------------|--------------------------------|-----------|-----------------------|--------------------------|---------------------|
| 84.042A   | 60449          | STUDENT SUPPORT SVCS Y4 08/09  | 05        | P042A050994-08        | 251,318.58               | -                   |
| 84.042A   | 60507          | STDNT SUPPRT SERVICES Y1 10/11 | 05        | P042A100854           | 253,157.14               | -                   |
| 84.042A   | 60538          | STDNT SUPPRT SREVICES Y2 11/12 | 05        | P042A100854-11        | 242,819.64               | -                   |
| 84.042A   | 60580          | STND SUPPRT SVCS Y3 12/13      | 05        | P042A100854-12        | 238,574.23               | 38,855.28           |
| 84.042A   | 60614          | STDNT SUPPRT SVC Y4 13/14      | 05        | P042A100854-13        | 250,752.99               | 196,083.91          |
| 84.044A   | 60446          | ETS II Y3 08/09                | 05        | P044A060322-08        | 236,233.64               | -                   |
| 84.044A   | 60532          | EDU TALENT SEARCH I Y1 11/12   | 05        | P044A110388           | 308,876.48               | -                   |
| 84.044A   | 60533          | ETS II Y1 11/12                | 05        | P044A110441           | 175,191.83               | -                   |
| 84.044A   | 60576          | ETS II Y2 12/13                | 05        | PO44A110441-12        | 264,696.64               | 35,451.86           |
| 84.044A   | 60577          | EDU TALENT SEARCH I Y2 12/13   | 05        | PO 44A110388-12       | 402,914.91               | 52,220.18           |
| 84.044A   | 60615          | ED TALENT SEARCH I Y3 13/14    | 05        | P044A110388-13        | 405,442.61               | 329,603.89          |
| 84.044A   | 60616          | ETS II Y3 13/14                | 05        | P044A110441-13        | 238,075.21               | 200,851.14          |
| 84.047A   | 60523          | UPWARD BOUND Y4 11/12          | 04        | P047A080258-11        | 544,439.38               | -                   |
| 84.047A   | 60562          | UPWARD BOUND Y5 12/13          | 04        | P047A08258-12         | 571,530.02               | (18,845.07)         |
| 84.047A   | 60572          | UPWARD BOUND ESL Y5 12/13      | 04        | P047A080227-12        | 350,257.25               | 130,182.32          |
| 84.047A   | 60598          | UPWARD BOUND I 13/14 YR1       | 03        | P047A130074           | 1,090,712.00             | 529,195.69          |
| 84.047A   | 60601          | UPWARD BOUND II Y1 13/14       | 03        | P047A130073           | 321,630.00               | 214,976.89          |
| 84.047M   | 60579          | UB MATH & SCIENCE Y1 12/13     | 03        | P047M120263           | 243,069.26               | 71,432.67           |
| 84.047M   | 60591          | UB STEM Y1 12/13               | 03        | P047M120260           | 243,263.14               | 112,978.93          |
| 84.047M   | 60613          | UB MATH & SCIENCE Y2 13-14     | 03        | P047M120263-13        | 243,855.74               | 182,586.09          |
| 84.047M   | 60617          | UB STEM Y2 13/14               | 03        | P047M120260-13        | 243,661.86               | 147,851.96          |
| <b>Sub-Total TRIO Cluster Direct Awards</b>                                       |                |                                |           |                       | <b>7,120,472.55</b>      | <b>2,223,425.74</b> |
| <b>Pass Through Awards</b>  |                |                                |           |                       |                          |                     |
| Gateway Unified School District   |                |                                |           |                       |                          |                     |
| 84.010  | 64417          | GATEWAY INSERVICE 14/15        | 03        | Sp 14-274             | 21,000.00                | 1,047.24            |
| <b>Sub-Total Other Pass Through Awards, Gateway Unified School District</b>       |                |                                |           |                       | <b>21,000.00</b>         | <b>1,047.24</b>     |
| CA Dept of Education  |                |                                |           |                       |                          |                     |
| 84.048  | 64397          | CHICO AG FIELD OFFICE Y1 2014  | 03        | CN130231              | 6,950.90                 | 6,610.29            |
| 84.048A   | 64290          | CHICO AG FIELD OFFICE Y2 12/13 | 03        | CN110279              | 13,776.12                | 1,091.06            |
| 84.048A   | 64349          | CHICO AG FIELD OFFICE Y3       | 03        | CN1110279             | 5,780.89                 | 5,780.89            |
| <b>Sub-Total Other Pass Through Awards, CA Department of Education</b>            |                |                                |           |                       | <b>26,507.91</b>         | <b>13,482.24</b>    |
| Cal Poly Corporation  |                |                                |           |                       |                          |                     |
| 84.048A   | 64305          | AG ED PRESERVICE PGM Y2 12/13  | 03        | PO# F0020271          | 10,252.19                | (45.36)             |
| <b>Sub-Total Other Pass Through Awards, CalPoly Corporation</b>                   |                |                                |           |                       | <b>10,252.19</b>         | <b>(45.36)</b>      |
| Butte County Office of Education  |                |                                |           |                       |                          |                     |
| 84.366  | 64409          | BCOE ISTEM K-6 YR 1 14/15      | 03        | SP-14-088             | 351,764.00               | 18,979.31           |
| <b>Sub-Total Other Pass Through Awards, Butte County Office of Education</b>      |                |                                |           |                       | <b>351,764.00</b>        | <b>18,979.31</b>    |
| Shasta Co Office of Education   |                |                                |           |                       |                          |                     |
| 84.366B   | 64148          | SMART SCIENCE Y2 10/11         | 03        | SP 09-047-Y2          | 46,201.00                | -                   |
| 84.366B   | 64217          | SMART SCIENCE Y3 11/12         | 03        | SP 09-047-Y3          | 40,335.00                | -                   |
| <b>Sub-Total Other Pass Through Awards, Shasta Office of Education</b>            |                |                                |           |                       | <b>86,536.00</b>         | <b>-</b>            |
| Marysville Joint USD  |                |                                |           |                       |                          |                     |
| 84.366B   | 64200          | MAKING MATH MATTER M3 YR2      | 03        | SP-10-055 Am1 & Am 2  | 307,695.00               | (0.01)              |
| 84.366B   | 64299          | MAKING MATH MATTER M3 YR3      | 03        | SP-10-055 Am3         | 164,497.66               | (22,061.05)         |
| <b>Sub-Total Other Pass Through Awards, Marysville Joint USD</b>                  |                |                                |           |                       | <b>472,192.66</b>        | <b>(22,061.06)</b>  |
| Tehama Co Dept of Education   |                |                                |           |                       |                          |                     |
| 84.367  | 63769          | N STATE MATH PARTNERSHIP 06/07 | 03        | SP 06-430             | 94,250.00                | -                   |
| <b>Sub-Total Other Pass Through Awards, Tehama Co Dept of Education</b>           |                |                                |           |                       | <b>94,250.00</b>         | <b>-</b>            |
| CA Postsecondary Education Commission   |                |                                |           |                       |                          |                     |
| 84.367  | 64201          | SCIENCE & ACADEMIC LIT Y4 1112 | 03        | ITQ-08-510            | 102,167.00               | -                   |
| 84.367  | 64202          | SCI & ACADMC LIT Y4 CME 11/12  | 03        | ITQ-08-510            | 38,902.00                | -                   |
| 84.367  | 64206          | CALNET RURAL COUNTIES COLLAB   | 03        | ITQ-11-801            | 232,956.60               | -                   |
| 84.367  | 64207          | MODELING COLLOQUIUM/CPEC       | 03        | 10-1105               | 47,871.00                | -                   |
| 84.367  | 64210          | T-BAR ITQ CPEC Y2 11/12        | 03        | ITQ-10-T701           | 457,692.44               | -                   |
| 84.367  | 64298          | T-BAR ITQ CPEC Y3 12/13        | 03        | ITQ-10-T701           | 705,474.00               | 218,234.17          |
| 84.367  | 64313          | NCLB N.CA WRITING PJCT 12/13   | 03        | NCLB9-CWP-CHICO       | 34,535.00                | 13,195.53           |
| 84.367  | 64388          | T-BAR ITQ YR 4 13/14           | 03        | ITQ-10-T701           | 1,100,735.00             | 348,751.09          |
| 84.367  | 64242          | CALNET RURAL COLLAB Y2 12/13   | 03        | ITQ-11-801            | 267,043.40               | 124,705.05          |
| <b>Sub-Total Other Pass Through Awards, CA Postsecondary Education Commission</b> |                |                                |           |                       | <b>2,987,376.44</b>      | <b>704,885.84</b>   |



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|-----------------------|-----------------------|---|------------------|------------------------------|---------------------------------|---------------------|
|                       |                       | University California Office of the President                               |                  |                              |                                 |                     |
| 84.367                | 64229                 | NCLB 8 N. CA ARTS PJCT 11/12  | 03               | NCLB8-TCAP-CHICO             | 53,222.00                       | -                   |
| 84.367                | 64233                 | NCLB8 CA SCIENCE PROJECT 11/12  | 03               | NCLB8-CSP-CHICO              | 35,495.00                       | -                   |
| 84.367                | 64403                 | NCLB10 INLAND NOR SCIENCE 1314  | 03               | NCLB10-CSP-CHICO             | 30,853.00                       | 30,382.06           |
| 84.367                | 64404                 | NCLB10 CHICO MATH PROJECT 1314  | 03               | NCLB10-CMP-CHICO             | 28,850.00                       | 28,224.06           |
| 84.367                | 64405                 | NE CA ARTS PJCT NCLB10 13/14  | 03               | NCLB10-TCAP-CHICO            | 47,075.00                       | 30,709.65           |
| 84.367                | 64406                 | NCLB10 CA READING/LIT 13/14   | 03               | NCLB10-CRLP-CHICO            | 46,829.00                       | 47,752.11           |
| 84.367                | 64306                 | NCLB9 CA MATH PROJECT 12/13   | 03               | NCLB9-CMP-CHICO              | 28,850.00                       | (1,290.91)          |
| 84.367                | 64307                 | NCLB9 CA SCIENCE PROJECT 1213   | 03               | NCLB9-CSP-CHICO              | 28,853.00                       | (178.04)            |
| 84.367                | 64309                 | NCLB 9 N.CA READING/LIT 12/13   | 03               | NCLP9-CRLP-CHICO             | 46,828.67                       | -                   |
| 84.367                | 64318                 | N. CA ARTS PJCT 12/13 NCLB 9  | 03               | NCLB9-TCAP-CHICO             | 62,750.00                       | 2,480.65            |
| 84.367                | 64402                 | NCLB10 N CA WRITING PJCT 13/14  | 03               | NCLB10-CWP-CHICO             | 37,035.00                       | 37,703.82           |
|                       |                       | <b>Sub-Total Other Pass Through Awards, UCOP</b>                            |                  |                              | <u>446,640.67</u>               | <u>175,783.40</u>   |
|                       |                       | UCLA  |                  |                              |                                 |                     |
| 84.367                | 64266                 | CMP STIR Y5 12/13   | 03               | 1010 G HC105 Amd 7           | 43,000.00                       | 5.93                |
|                       |                       | <b>Sub-Total Other Pass Through Awards, UCLA</b>                            |                  |                              | <u>43,000.00</u>                | <u>5.93</u>         |
|                       |                       | Arizona Department of Education   |                  |                              |                                 |                     |
| 84.367A               | 64053                 | AZ DOE WORKSHOPS 09/10  | 03               | ED10-0013                    | 63,000.00                       | 361.23              |
|                       |                       | <b>Sub-Total Other Pass Through Awards, Arizona Department of Education</b> |                  |                              | <u>63,000.00</u>                | <u>361.23</u>       |
|                       |                       | National Writing Project (NWP)  |                  |                              |                                 |                     |
| 84.367D               | 64282                 | TEACHER LEADERSHIP DEVL P 12/13   | 03               | 92-CA04-SEED2012             | 20,000.00                       | 12,347.70           |
| 84.367D               | 64293                 | NWP SEED ELEM EVAL  | 03               | Am1 92-CA04-SEED2012         | 40,000.00                       | 4,244.31            |
| 84.367D               | 64294                 | NWP HIGH NEED ALTA MESA   | 03               | Am2 92-CA04-SEED2012         | 20,000.00                       | 7,771.29            |
| 84.367D               | 64393                 | NWP F'13 FOX BUYOUT   | 03               | Tfox-SEED2013                | 50,561.41                       | 16,673.21           |
| 84.367D               | 64410                 | NWP SEED TEACHER LEADERSHIP   | 03               | Am 5A to 92-CA04-SEED 2012   | 10,000.00                       | -                   |
| 84.367D               | 64378                 | SUPPORT EFFECT EDCTR DEVELOP  | 03               | Amd3 to 92-CA04-SEED 2012    | 40,000.00                       | 39,113.90           |
|                       |                       | <b>Sub-Total Other Pass Through Awards, National Writing Project (NWP)</b>  |                  |                              | <u>180,561.41</u>               | <u>80,150.41</u>    |
|                       |                       | North Valley CAL-SOAP Cons-Yuba Community College                           |                  |                              |                                 |                     |
| 84.378                | 64100                 | CAL SOAP 10/11  | 04               | G-10-012                     | 49,724.95                       | -                   |
|                       |                       | <b>Sub-Total Other Pass Through Awards, No Valley Cal-SOAP Consortium</b>   |                  |                              | <u>49,724.95</u>                | <u>-</u>            |
|                       |                       | National Writing Project (NWP)  |                  |                              |                                 |                     |
| 84.928A               | 64057                 | NWP TECHNOLOGY INITIATIVE   | 03               | CK 30321                     | 13,000.00                       | 32.94               |
| 84.928A               | 64278                 | N. CA WRITING PJCT CF 11/12   | 03               | Amd 33 to Contract 92-CA04   | 44,800.57                       | 373.79              |
| 84.928A               | 64279                 | NWP SISKIYOU SATELLITE CF 1112  | 03               | Amd 33 to Contract 92-CA05   | 10,033.58                       | 2,008.37            |
| 84.928A               | 64292                 | NWP BUYOUT 2012-2013  | 03               | none                         | 113,566.00                      | 19,652.32           |
|                       |                       | <b>Sub-Total Other Pass Through Awards, National Writing Project (NWP)</b>  |                  |                              | <u>181,400.15</u>               | <u>22,067.42</u>    |
|                       |                       | <b>Total Other Direct Awards</b>  |                  |                              | 8,993,106.55                    | 2,607,556.08        |
|                       |                       | <b>Total TRIO Cluster Direct Awards</b>                                     |                  |                              | 7,120,472.55                    | 2,223,425.74        |
|                       |                       | <b>Total Other Pass Through Awards</b>                                      |                  |                              | <u>5,014,206.38</u>             | <u>994,656.60</u>   |
|                       |                       | <b>Total US Department of Education</b>                                     |                  |                              | <u>21,127,785.48</u>            | <u>5,825,638.42</u> |
|                       |                       | <b>Department of Health and Human Services</b>                              |                  |                              |                                 |                     |
|                       |                       | <b>Direct Awards - Other</b>  |                  |                              |                                 |                     |
| 93.121                | 60556                 | CULTURAL HEALTH MESSAGES NIH  | 03               | 1R15DE021873-01A1            | 430,760.00                      | 78,178.02           |
|                       |                       | <b>Sub-Total Other Direct Awards</b>  |                  |                              | <u>430,760.00</u>               | <u>78,178.02</u>    |
|                       |                       | <b>Direct Awards - Research and Development</b>                             |                  |                              |                                 |                     |
| 93.847                | 60497                 | NIH MICRO RNA PANCREATIC B CEL  | 02               | 1R15DK088218-01              | 202,975.00                      | 22,854.33           |
|                       |                       | <b>Sub-Total Research &amp; Development Direct Awards</b>                   |                  |                              | <u>202,975.00</u>               | <u>22,854.33</u>    |

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|---|----------------|------------------------------|-----------|-----------------------|--------------------------|--------------|
| <b>Pass Through Awards</b>  |                |                              |           |                       |                          |              |
| CA Dept of Aging  |                |                              |           |                       |                          |              |
| 93.041  | 64249          | ELDER ABUSE 12/13            | 03        | AP-1213-03            | 6,729.00                 | -            |
| 93.041  | 64329          | ELDER ABUSE 13/14 Q1         | 03        | A3-1314-03            | 1,634.00                 | 711.22       |
| 93.041  | 64355          | AAA AP ELDER AB 13/14 Q2-4   | 03        | A9-1314-03            | 4,596.00                 | 3,047.82     |
| 93.043  | 64256          | 3D SUBK 12/13                | 03        | AP-1213-03            | 9,122.00                 | -            |
| 93.043  | 64257          | DISEASE PREVENTION 12/13     | 03        | AP-1213-03            | 19,323.00                | -            |
| 93.043  | 64336          | 3D SUBK 13/14 Q1             | 03        | A3-1314-03            | 4,258.00                 | 1,724.00     |
| 93.043  | 64337          | DISEASE PREVENTION 13/14 Q1  | 03        | A3-1314-03            | 3,992.00                 | 8,299.56     |
| 93.043  | 64362          | AAA AP 3D SUBK 13/14 Q2-4    | 03        | A9-1314-03            | 5,240.00                 | 4,666.79     |
| 93.043  | 64363          | AAA AP DIS PREV 13/14 Q2-4   | 03        | A9-1314-03            | 13,939.00                | 8,773.37     |
| 93.048  | 64303          | SENIOR MEDICARE PATROL 12/13 | 03        | SMP Agreement 12/13   | 4,000.00                 | 687.32       |
| 93.048  | 64398          | SENIOR MEDICARE PATROL 13/14 | 03        | SMP Agreement 13/14   | 3,401.00                 | 3,147.84     |
| 93.052  | 64258          | FCSP CAREGIVERS 12/13        | 03        | AP-1213-03            | 182,197.00               | -            |
| 93.052  | 64281          | PSA 2 FCSP 12/13             | 03        | 6001-1213             | 113,533.00               | 9.57         |
| 93.052  | 64338          | FCSP CAREGIVERS 13/14 Q1     | 03        | A3-1314-03            | 52,019.00                | 44,486.47    |
| 93.052  | 64364          | AAA AP FCSP 13/14 Q2-4       | 03        | A9-1314-03            | 124,411.00               | 112,660.96   |
| 93.052  | 64367          | PSA2 FCSP 13/14 Q1           | 03        | 6001-1314-A3          | 11,060.00                | 31,398.28    |
| 93.052  | 64368          | PSA2 FCSP 13/14 Q2-4         | 03        | 6001-1314-A9          | 81,042.00                | 86,745.27    |
| 93.071  | 64416          | MIPPA 13/14                  | 03        | MI-1314-03            | 15,019.00                | 14,166.32    |
| 93.779  | 64412          | AAA HICAP ADMIN 13/14 Q4     | 03        | HI-1415-03            | 3,060.00                 | 1,672.83     |
| State R   | 64412          | AAA HICAP ADMIN 13/14 Q4     | 03        | HI-1415-03            | 1,987.00                 | 1,104.07     |
| State F   | 64412          | AAA HICAP ADMIN 13/14 Q4     | 03        | HI-1415-03            | 993.00                   | 568.76       |
| 93.779  | 64413          | AAA HICAP PROGRAM 13/14 Q4   | 03        | HI-1415-03            | 27,544.00                | 22,251.27    |
| State R   | 64413          | AAA HICAP PROGRAM 13/14 Q4   | 03        | HI-1415-03            | 26,572.00                | 22,251.28    |
| State F   | 64413          | AAA HICAP PROGRAM 13/14 Q4   | 03        | HI-1415-03            | 13,284.00                | 11,125.64    |
| 93.779  | 64074          | HICAP 10/11                  | 03        | HI-1011-03            | 88,770.85                | -            |
| State F   | 64074          | HICAP 10/11                  | 03        | HI-1011-03            | 54,863.15                | -            |
| State R   | 64074          | HICAP 10/11                  | 03        | HI-1011-03            | 109,740.00               | -            |
| 93.052  | 64082          | AP ADMIN 10/11               | 03        | AP-1011-03            | 21,562.00                | -            |
| State   | 64082          | AP ADMIN 10/11               | 03        | AP-1011-03            | 292.00                   | -            |
| State   | 64082          | AP ADMIN 10/11               | 03        | AP-1011-03            | 78.00                    | -            |
| 93.779  | 64260          | HICAP ADMIN 12/13            | 03        | HI-1213-03            | 9,174.00                 | -            |
| State F   | 64260          | HICAP ADMIN 12/13            | 03        | HI-1213-03            | 3,971.00                 | -            |
| State R   | 64260          | HICAP ADMIN 12/13            | 03        | HI-1213-03            | 7,947.00                 | -            |
| 93.052  | 64244          | AP ADMINISTRATION 12/13      | 03        | AP-1213-03            | 21,831.00                | -            |
| State   | 64244          | AP ADMINISTRATION 12/13      | 03        | AP-1213-03            | 303.00                   | -            |
| State   | 64244          | AP ADMINISTRATION 12/13      | 03        | AP-1213-03            | 81.00                    | -            |
| 93.042  | 64250          | 3B OMBUDSMAN 3B/7A 12/13     | 03        | AP-1213-03            | 31,965.00                | -            |
| 93.041  | 64251          | OMBUDSMAN INITIATIVE 12/13   | 03        | AP-1213-03            | 27,112.00                | 914.14       |
| 93.041  | 64251          | OMBUDSMAN INITIATIVE 12/13   | 03        | AP-1213-03            | 15,263.00                | -            |
| 93.779  | 64261          | HICAP 12/13                  | 03        | HI-1213-04            | 107,810.00               | (3,319.91)   |
| State R   | 64261          | HICAP 12/13                  | 03        | HI-1213-04            | 106,173.00               | -            |
| State F   | 64261          | HICAP 12/13                  | 03        | HI-1213-04            | 53,080.00                | -            |
| 93.052  | 64325          | AP ADMINISTRATION 13/14 Q1   | 03        | A3-1314-03            | 4,880.00                 | 4,357.63     |
| 93.042  | 64330          | 3B OMBUDSMAN 3B/7A 13/14 Q1  | 03        | A3-1314-03            | 8,881.00                 | 7,266.00     |
| 93.041  | 64331          | OMBUDSMAN INITIATIVE 13/14   | 03        | A3-1314-03            | 3,826.00                 | 5,258.12     |
| 93.041  | 64331          | OMBUDSMAN INITIATIVE 13/14   | 03        | A3-1314-03            | 6,752.00                 | 6,752.00     |
| 93.779  | 64344          | HICAP ADMIN 13/14 Q1         | 03        | H9-1314-03            | 6,394.00                 | 4,989.17     |
| State R   | 64345          | HICAP 13/14 Q1-Q3            | 03        | H9-1314-03            | 79,716.00                | 79,716.00    |
| State F   | 64345          | HICAP 13/14 Q1-Q3            | 03        | H9-1314-03            | 39,853.00                | 39,853.00    |
| 93.779  | 64345          | HICAP 13/14 Q1-Q3            | 03        | H9-1314-03            | 65,151.00                | 64,097.18    |
| 93.052  | 64351          | AAA AP ADMIN 13/14 Q2-4      | 03        | A9-1314-03            | 15,843.00                | 15,743.00    |
| 93.042  | 64356          | AAA AP OMB 3B/7A 13/14 Q2-4  | 03        | A9-1314-03            | 23,349.00                | 23,664.00    |
| 93.041  | 64357          | AAA AP OMB INIT 13/14 Q2-4   | 03        | A9-1314-03            | 11,477.00                | 12,477.77    |
| 93.041  | 64357          | AAA AP OMB INIT 13/14 Q2-4   | 03        | A9-1314-03            | 20,254.00                | 20,254.00    |
| <b>Sub-Total Other Federal \$ Pass Through Awards, Ca Dept of Aging</b> |                |                              |           |                       | 1,176,413.85             | 506,901.99   |
| <b>Sub-Total Other State \$ Pass Through Awards, Ca Dept of Aging</b>   |                |                              |           |                       | 498,933.15               | 154,618.75   |

**SCHEDULES OF EXPENDITURES OF  
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| Catalog Number  | Project Number | Project Title                   | Firm Code | Award/Contract Number | Program or Award Amounts | Expenditures        |
|---|----------------|---------------------------------|-----------|-----------------------|--------------------------|---------------------|
| 93.044  | 64018          | AAA LINKAGES 09/10              | 03        | AP-0910-03            | 53,958.96                | -                   |
| 93.044  | 64081          | AAA AP RECEIVABLES 10/11        | 03        | AP-1011-03            | -                        | -                   |
| 93.044  | 64245          | 3B INFO AND ASST CDA 12/13      | 03        | AP-1213-03            | 268,228.00               | -                   |
| 93.044  | 64247          | 3B HOMEMAKER/PERSNL CARE 12/13  | 03        | AP-1213-03            | 54,555.00                | -                   |
| 93.044  | 64248          | EMERGENCY AID 12/13             | 03        | AP-1213-03            | 1,000.00                 | 400.68              |
| 93.044  | 64252          | IIIB PEER COUNSELING            | 03        | AP-1213-03            | 32,000.00                | -                   |
| 93.044  | 64253          | 3B SUBK 12/13                   | 03        | AP-1213-03            | 208,776.00               | 693.70              |
| 93.044  | 64326          | 3B INFO & ASST 13/14 Q1         | 03        | A3-1314-03            | 67,275.00                | 45,607.90           |
| 93.044  | 64327          | 3B HOMEMKR/PRSNL CARE 13/14 Q1  | 03        | A3-1314-03            | 13,639.00                | 9,809.46            |
| 93.044  | 64328          | EMERGENCY AID 13/14 Q1          | 03        | A3-1314-03            | 250.00                   | 132.96              |
| 93.044  | 64332          | 3B SENIOR COMPANION 13/14 Q1    | 03        | A3-1314-03            | 4,224.00                 | 2,655.85            |
| 93.044  | 64333          | 3B SUBK 13/14 Q1                | 03        | A3-1314-03            | 76,285.00                | 72,461.06           |
| 93.044  | 64352          | AAA AP INFO/ASST 13/14 Q2-4     | 03        | A9-1314-03            | 205,347.00               | 183,783.34          |
| 93.044  | 64353          | AAA AP HMMKR/PC 13/14 Q2-4      | 03        | A9-1314-03            | 42,000.00                | 28,336.23           |
| 93.044  | 64354          | AAA AP EMERG AID 13/14 Q2-4     | 03        | A9-1314-03            | 750.00                   | 185.14              |
| 93.044  | 64358          | AAA AP 3B SR COMP 13/14 Q2-4    | 03        | A9-1314-03            | 12,671.00                | 9,407.28            |
| 93.044  | 64359          | AAA AP 3B SUBK 13/14 Q2-4       | 03        | A9-1314-03            | 131,318.00               | 117,115.56          |
| 93.044  | 64082          | AP ADMIN 10/11                  | 03        | AP-1011-03            | 52,059.00                | -                   |
| 94.044  | 64259          | PASSAGE EXECUTIVE DIR 12/13     | 03        | AP-1213-03            | -                        | -                   |
| 93.045  | 64082          | AP ADMIN 10/11                  | 03        | AP-1011-03            | 61,202.00                | -                   |
| 93.045  | 64082          | AP ADMIN 10/11                  | 03        | AP-1011-03            | 29,042.00                | -                   |
| 93.045  | 64166          | AAA AP RECEIVABLES 11/12        | 03        | AP-1112-03            | -                        | -                   |
| 93.045  | 64166          | AAA AP RECEIVABLES 11/12        | 03        | AP-1112-03            | -                        | -                   |
| 94.044  | 64243          | AAA AP RECEIVABLES 12/13        | 03        | AP-1213-03            | -                        | -                   |
| 93.044  | 64244          | AP ADMINISTRATION 12/13         | 03        | AP-1213-03            | 52,753.00                | -                   |
| 93.045  | 64244          | AP ADMINISTRATION 12/13         | 03        | AP-1213-03            | 40,805.00                | -                   |
| 93.045  | 64244          | AP ADMINISTRATION 12/13         | 03        | AP-1213-03            | 31,045.00                | -                   |
| 93.044  | 64250          | 3B OMBUDSMAN 3B/7A 12/13        | 03        | AP-1213-03            | 24,835.00                | (914.13)            |
| 93.045  | 64254          | 3CI SUBK - CDA 12/13            | 03        | AP-1213-03            | 246,592.00               | (1,966.13)          |
| State   | 64254          | 3CI SUBK - CDA 12/13            | 03        | AP-1213-03            | 49,698.00                | -                   |
| 93.053  | 64254          | 3CI SUBK - CDA 12/13            | 03        | AP-1213-03            | 67,090.00                | -                   |
| 93.045  | 64255          | 3C2 SUBK 12/13                  | 03        | AP-1213-03            | 318,510.00               | 17,478.55           |
| State   | 64255          | 3C2 SUBK 12/13                  | 03        | AP-1213-03            | 68,826.00                | -                   |
| 93.053  | 64255          | 3C2 SUBK 12/13                  | 03        | AP-1213-03            | 80,380.00                | -                   |
| 94.044  | 64324          | AAA AP RECEIVABLES 13/14 Q1     | 03        | A3-1314-03            | -                        | -                   |
| 93.044  | 64325          | AP ADMINISTRATION 13/14 Q1      | 03        | A3-1314-03            | 11,862.00                | 11,862.00           |
| 93.045  | 64325          | AP ADMINISTRATION 13/14 Q1      | 03        | A3-1314-03            | 12,421.00                | 12,421.00           |
| 93.045  | 64325          | AP ADMINISTRATION 13/14 Q1      | 03        | A3-1314-03            | 7,151.00                 | 7,151.00            |
| State   | 64325          | AP ADMINISTRATION 13/14 Q1      | 03        | A3-1314-03            | 76.00                    | 76.00               |
| State   | 64325          | AP ADMINISTRATION 13/14 Q1      | 03        | A3-1314-03            | 20.00                    | 20.00               |
| 93.044  | 64330          | 3B OMBUDSMAN 3B/7A 13/14 Q1     | 03        | A3-1314-03            | 7,540.00                 | 7,106.29            |
| 93.045  | 64334          | 3CI SUBK - CDA 13/14 Q1         | 03        | A3-1314-03            | 61,076.00                | 52,509.68           |
| State   | 64334          | 3CI SUBK - CDA 13/14 Q1         | 03        | A3-1314-03            | 11,930.00                | 14,930.00           |
| 93.053  | 64334          | 3CI SUBK - CDA 13/14 Q1         | 03        | A3-1314-03            | 7,792.00                 | 7,792.00            |
| 93.053  | 64334          | 3CI SUBK - CDA 13/14 Q1         | 03        | A3-1314-03            | 11,978.00                | 11,978.00           |
| 93.045  | 64335          | 3C2 SUBK 13/14 Q1               | 03        | A3-1314-03            | 80,720.00                | 75,037.33           |
| State   | 64335          | 3C2 SUBK 13/14 Q1               | 03        | A3-1314-03            | 22,993.00                | 22,993.00           |
| 93.053  | 64335          | 3C2 SUBK 13/14 Q1               | 03        | A3-1314-03            | 4,583.00                 | 4,583.00            |
| 93.053  | 64335          | 3C2 SUBK 13/14 Q1               | 03        | A3-1314-03            | 14,624.00                | 14,624.00           |
| 94.044  | 64339          | PASSAGES EXECUTIVE DIR 13/14 Q1 | 03        | A3-1314-03            | -                        | 28.17               |
| State R   | 64344          | HICAP ADMIN 13/14 Q1            | 03        | H9-1314-03            | 5,961.00                 | 5,961.00            |
| State F   | 64344          | HICAP ADMIN 13/14 Q1            | 03        | H9-1314-03            | 2,979.00                 | 2,979.00            |
| 94.044  | 64350          | AAA AP RECVBLES 13/14 Q2-4      | 03        | A9-1314-03            | -                        | -                   |
| 93.044  | 64351          | AAA AP ADMIN 13/14 Q2-4         | 03        | A9-1314-03            | 38,059.00                | 36,658.73           |
| 93.045  | 64351          | AAA AP ADMIN 13/14 Q2-4         | 03        | A9-1314-03            | 43,555.00                | 42,890.00           |
| 93.045  | 64351          | AAA AP ADMIN 13/14 Q2-4         | 03        | A9-1314-03            | 22,537.00                | 22,395.00           |
| State   | 64351          | AAA AP ADMIN 13/14 Q2-4         | 03        | A9-1314-03            | 226.00                   | 226.00              |
| State   | 64351          | AAA AP ADMIN 13/14 Q2-4         | 03        | A9-1314-03            | 60.00                    | 60.00               |
| 93.044  | 64356          | AAA AP OMB 3B/7A 13/14 Q2-4     | 03        | A9-1314-03            | 18,005.00                | 9,268.00            |
| 93.045  | 64360          | AAA AP 3C1 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 168,139.00               | 52,986.48           |
| State   | 64360          | AAA AP 3C1 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 44,790.00                | 54,856.00           |
| 93.053  | 64360          | AAA AP 3C1 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 46,902.00                | 48,596.00           |
| 93.045  | 64361          | AAA AP 3C2 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 214,767.00               | 176,842.12          |
| State   | 64361          | AAA AP 3C2 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 68,978.00                | 70,540.00           |
| 93.053  | 64361          | AAA AP 3C2 SUBK 13/14 Q2-4      | 03        | A9-1314-03            | 57,262.00                | 59,329.00           |
| 94.044  | 64365          | AAA AP EXEC DIR 13/14 Q2-4      | 03        | A9-1314-03            | -                        | 1,870.80            |
| 93.045  | 64380          | 3C1 DIRECT SERV 13/14 Q1        | 03        | A3-1314-03            | 5,000.00                 | 2,227.31            |
| 93.045  | 64381          | 3C1 DIRECT SERV 13/14 Q2-4      | 03        | A9-1314-03            | -                        | 120,076.20          |
| 93.053  | 64381          | 3C1 DIRECT SERV 13/14 Q2-4      | 03        | A9-1314-03            | -                        | 21,899.00           |
| 93.044  | 64408          | 3B DIRECT TRANS 13/14 Q2-4      | 03        | A9-1314-03            | 4,745.00                 | 4,201.74            |
| <b>Sub-Total Federal \$ Aging Cluster Pass Through Awards, Ca Dept of Aging</b> |                |                                 |           |                       | <b>3,015,307.96</b>      | <b>1,289,520.30</b> |
| <b>Sub-Total State \$ Aging Cluster Pass Through Awards, Ca Dept of Aging</b>   |                |                                 |           |                       | <b>276,537.00</b>        | <b>172,641.00</b>   |

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|---|----------------|---------------------------------|-----------|-------------------------|--------------------------|--------------|
| <b>CA Dept of Public Health</b>   |                |                                 |           |                         |                          |              |
| 93.283  | 64280          | COMMUNITY OBESITY PREV Y2 1213  | 03        | 11-10700                | 18,980.24                | 0.02         |
| <b>Sub-Total Other Pass Through Awards, CA Dept of Public Health</b>          |                |                                 |           |                         | 18,980.24                | 0.02         |
| <b>CA Dept of Social Services</b>   |                |                                 |           |                         |                          |              |
| 93.558  | 64291          | CALWORKS Y1 12/13               | 03        | 12-3012                 | 403,987.03               | 134,306.78   |
| 93.558  | 64322          | CALWORKS Y2 13/14               | 03        | 12-3012                 | 600,000.00               | 354,643.20   |
| <b>Sub-Total TANF Cluster Pass Through Awards, CA Dept of Social Services</b> |                |                                 |           |                         | 1,003,987.03             | 488,949.98   |
| <b>UC Berkeley</b>  |                |                                 |           |                         |                          |              |
| 93.658  | 64103          | BSW 10/11                       | 01        | 7295                    | 202,179.74               | -            |
| 93.658  | 64104          | MSW 10/11                       | 01        | 7295                    | 705,929.44               | -            |
| 93.658  | 64151          | FIELD INITIATIVE TRAINING 1011  | 01        | 7593                    | 9,958.32                 | -            |
| 93.658  | 64189          | BSW 11/12                       | 01        | 7795                    | 207,137.34               | -            |
| 93.658  | 64190          | MSW 11/12                       | 01        | 7795                    | 729,644.08               | -            |
| 93.658  | 64192          | PATHWAYS 11/12                  | 01        | 7795                    | 91,235.64                | -            |
| 93.658  | 64218          | FIELD INITIATIVE TRAINING 11/12 | 01        | 00007874                | 22,533.32                | -            |
| 93.658  | 64272          | BSW 12/13                       | 01        | 00007933                | 200,134.00               | 42.64        |
| 93.658  | 64273          | MSW 2012/2013                   | 01        | 00007933                | 984,551.97               | 2,654.07     |
| 93.658  | 64274          | PATHWAYS 2012/13                | 01        | 00007933                | 380,395.00               | 2,730.14     |
| 93.658  | 64289          | FIELD INITIATIVE TRNG 12/13     | 01        | 00007933                | 24,560.40                | -            |
| 93.658  | 64346          | BSW TITLE IV-E 13/14            | 01        | 8290                    | 185,135.00               | 136,774.77   |
| 93.658  | 64347          | MSW 13/14                       | 01        | 8290                    | 1,117,525.00             | 629,501.17   |
| 93.658  | 64348          | PATHWAYS 2013/2014              | 01        | 8290                    | 320,874.00               | 193,825.89   |
| <b>Sub-Total Other Pass Through Awards, UC Berkeley</b>                       |                |                                 |           |                         | 5,181,793.25             | 965,528.68   |
| <b>CA Dept of Social Services</b>   |                |                                 |           |                         |                          |              |
| 93.667  | 64320          | ECE TRAINING 13-14/CDSS         | 03        | 13-3012                 | 17,196.00                | 7,285.25     |
| <b>Sub-Total Other Pass Through Awards, CA Dept of Social Services</b>        |                |                                 |           |                         | 17,196.00                | 7,285.25     |
| <b>CA Dept of Aging</b>   |                |                                 |           |                         |                          |              |
| 93.778  | 64080          | MSSP WAIVED SERVICES CDA 10/11  | 03        | MS-1011-10              | 125,640.23               | (648.42)     |
| 93.778  | 64186          | MSSP ADMIN 11/12                | 03        | MS-1112-10              | 221,463.17               | -            |
| 93.778  | 64187          | MSSP CARE MGMT CDA 11/12        | 03        | MS-1112-11              | 325,321.83               | -            |
| 93.778  | 64188          | MSSP WAIVED SRVCS CDA 11/12     | 03        | MS-1112-12              | 123,170.41               | -            |
| 93.778  | 64267          | MSSP ADMIN/SUPPORT SERV 12/13   | 03        | MS-1213-10              | 259,568.00               | 337.05       |
| 93.778  | 64268          | MSSP CARE MGMT CDA 12/13        | 03        | MS-1213-10              | 283,810.00               | -            |
| 93.778  | 64269          | MSSP WAIVED SERVICES CDA 12/13  | 03        | MS-1213-10              | 142,222.00               | 1,091.33     |
| 93.778  | 64270          | MSSP DISTRIBUTION ACCT 2012/13  | 03        | MS-1213-10              | -                        | -            |
| 93.778  | 64340          | MSSP ADMIN/SUPPORT SRVCS 13/14  | 03        | MS-1314-10              | 263,858.00               | 204,812.11   |
| 93.778  | 64341          | MSSP CARE MGMT CDA 13/14        | 03        | MS-1314-10              | 279,520.00               | 326,418.14   |
| 93.778  | 64342          | MSSP WAIVED SERVICES CDA 13/14  | 03        | MS-1314-10              | 142,222.00               | 129,058.69   |
| 93.778  | 64343          | MSSP DISTRIBUTION ACCT 2013/14  | 03        | MS-1314-10              | -                        | -            |
| <b>Sub-Total Medicaid Cluster Pass Through Awards, CA Dept of Aging</b>       |                |                                 |           |                         | 2,166,795.64             | 661,068.90   |
| <b>Total Other Direct Awards</b>  |                |                                 |           |                         | 430,760.00               | 78,178.02    |
| <b>Total Research &amp; Development Direct Awards</b>                         |                |                                 |           |                         | 202,975.00               | 22,854.33    |
| <b>Total Federal Aging Cluster Pass Through Awards, Ca Dept of Aging</b>      |                |                                 |           |                         | 3,015,307.96             | 1,289,520.30 |
| <b>Total State \$ Aging Cluster Pass Through Awards, Ca Dept of Aging</b>     |                |                                 |           |                         | 276,537.00               | 172,641.00   |
| <b>Total Medicaid Cluster Pass Through Awards, CA Dept of Aging</b>           |                |                                 |           |                         | 2,166,795.64             | 661,068.90   |
| <b>Total TANF Cluster Pass Through Awards, CA Dept of Social Services</b>     |                |                                 |           |                         | 1,003,987.03             | 488,949.98   |
| <b>Total Federal Other \$ Pass Through Awards, Ca Dept of Aging</b>           |                |                                 |           |                         | 1,176,413.85             | 506,901.99   |
| <b>Total Other State \$ Pass Through Awards, Ca Dept of Aging</b>             |                |                                 |           |                         | 498,933.15               | 154,618.75   |
| <b>Total Federal Other Pass Through Awards</b>                                |                |                                 |           |                         | 5,217,969.49             | 972,813.95   |
| <b>Total Department of Health and Human Services</b>                          |                |                                 |           |                         | 13,989,679.12            | 4,347,547.22 |
| <b>Corporation for National and Community Services</b>                        |                |                                 |           |                         |                          |              |
| <b>Direct Awards</b>  |                |                                 |           |                         |                          |              |
| 94.011  | 60525          | FOSTER GRANDPARENT 11/12        | 03        | 11SFPCA005              | 305,907.00               | -            |
| 94.011  | 60567          | FOSTER GRANDPARENT 12/13        | 03        | 11SFPCA005, Amendment 1 | 305,907.00               | 481.32       |
| 94.011  | 60606          | FOSTER GRANDPARENT 13/14        | 03        | 11SFCAA005 Am2          | 293,671.00               | 278,915.45   |
| 94.016  | 60568          | SENIOR COMPANION 12/13          | 03        | 11SCPCA004, Amendment 1 | 79,036.00                | 21.74        |
| 94.016  | 60605          | SENIOR COMPANION 13-14          | 03        | 11 SCPCA 004 AM 2       | 75,875.00                | 73,338.27    |
| <b>Sub-Total Foster Grandparent/Senior Companion Cluster Direct Awards</b>    |                |                                 |           |                         | 1,060,396.00             | 352,756.78   |
| <b>Pass Through Awards</b>  |                |                                 |           |                         |                          |              |
| <b>Duke University</b>  |                |                                 |           |                         |                          |              |
| 94.005  | 64142          | EASL/DUKE/CNCS                  | 02        | 11-CNCS-1048            | 46,499.75                | -            |
| 94.005  | 64310          | EASL RESEARCH PROJECT 12/13     | 02        | 13-CNCS-1012            | 4,996.08                 | 948.41       |
| <b>Sub-Total R &amp; D Pass Through Awards, Duke University</b>               |                |                                 |           |                         | 51,495.83                | 948.41       |
| <b>Total Foster Grandparent/Senior Companion Cluster Direct Awards</b>        |                |                                 |           |                         | 1,060,396.00             | 352,756.78   |
| <b>Total R&amp;D Pass Through Awards</b>                                      |                |                                 |           |                         | 51,495.83                | 948.41       |
| <b>Total Corporation for National and Community Services</b>                  |                |                                 |           |                         | 1,111,891.83             | 353,705.19   |

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|---|---------------------------|-----------------------------|----------------------|----------------------------------|---|-------------------------|
| <b>Department of Homeland Security</b>  |                           |                             |                      |                                  |   |                         |
| <b>Pass Through Awards</b>  |                           |                             |                      |                                  |   |                         |
| CSU Trustees  |                           |                             |                      |                                  |   |                         |
| 97.067  | 64317                     | CSU HOMELAND SEC GRANT FY10 | 03                   | X0068212-CHAUX                   | 23,022.37                               | -                       |
| <b>Sub-Total Other Pass Through Awards, CSU, Trustees</b>                       |                           |                             |                      |                                  | <u>23,022.37</u>                        | <u>-</u>                |
| <b>Total Department of Homeland Security</b>                                    |                           |                             |                      |                                  | <u>23,022.37</u>                        | <u>-</u>                |
| <b>Total Research &amp; Development Direct Awards</b>                           |                           |                             |                      |                                  | 3,800,796.18                            | 729,801.13              |
| <b>Total Other Direct Awards</b>  |                           |                             |                      |                                  | 20,776,218.50                           | 5,076,561.62            |
| <b>Total Highway Planning and Construction Cluster Direct Awards</b>            |                           |                             |                      |                                  | 116,874.22                              | -                       |
| <b>Total TRIO Cluster Direct Awards</b>   |                           |                             |                      |                                  | 7,120,472.55                            | 2,223,425.74            |
| <b>Total Foster Grandparent/Sr Companion Cluster Direct Awards</b>              |                           |                             |                      |                                  | 1,060,396.00                            | 352,756.78              |
| <b>Total Research &amp; Development Pass Through</b>                            |                           |                             |                      |                                  | 2,348,679.63                            | 427,507.10              |
| <b>Total Child Nutrition Cluster Pass Through</b>                               |                           |                             |                      |                                  | 77,975.97                               | 46,132.55               |
| <b>Total SNAP Cluster Pass Through</b>  |                           |                             |                      |                                  | 14,138,175.67                           | 2,241,835.78            |
| <b>Total WIA Cluster Pass Through Awards</b>                                    |                           |                             |                      |                                  | 524,725.00                              | 5,701.12                |
| <b>Total Highway Planning and Construction Cluster, Pass Through Awards</b>     |                           |                             |                      |                                  | 917,940.00                              | 400,310.64              |
| <b>Total Aging Cluster Pass Through Awards</b>                                  |                           |                             |                      |                                  | 3,015,307.96                            | 1,289,520.30            |
| <b>Total Other Pass Through Awards, CA Dept of Aging</b>                        |                           |                             |                      |                                  | 1,176,413.85                            | 506,901.99              |
| <b>Total Other State \$ Aging Cluster Pass Through Awards, CA Dept of Aging</b> |                           |                             |                      |                                  | 276,537.00                              | 172,641.00              |
| <b>Total Other State \$ Pass Through Awards, Ca Dept of Aging</b>               |                           |                             |                      |                                  | 498,933.15                              | 154,618.75              |
| <b>Total Medicaid Cluster Pass Through Awards</b>                               |                           |                             |                      |                                  | 2,166,795.64                            | 661,068.90              |
| <b>Total TANF Cluster Pass Through Awards</b>                                   |                           |                             |                      |                                  | 1,003,987.03                            | 488,949.98              |
| <b>Total Other Pass Through Awards</b>  |                           |                             |                      |                                  | <u>14,698,295.85</u>                    | <u>3,227,776.52</u>     |
| <b>Total Federal and Federal Pass Through Awards</b>                            |                           |                             |                      |                                  | 72,943,054.05                           | 17,678,250.15           |
| <b>Total State and Other AwardsThrough Ca Dept of Aging</b>                     |                           |                             |                      |                                  | <u>775,470.15</u>                       | <u>327,259.75</u>       |
| <b>Grand Total Federal, Federal Pass Through and CDA Other Awards</b>           |                           |                             |                      |                                  | <u>\$ 73,718,524.20</u>                 | <u>\$ 18,005,509.90</u> |

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

*The CSU, Chico  
Research Foundation*

| June 30, 2014  | <u>Current<br/>Unrestricted</u> | <u>Noncurrent<br/>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, 2014  | <u>Amount</u>        |  |  |
|--|----------------------|--|--|
| <b>NET POSITION - NET INVESTMENT IN CAPITAL ASSETS</b> |                      |  |  |
| Capital assets - net of accumulated depreciation       | \$ 13,842,294        |  |  |
| Long-term debt obligations - current portion           | (1,162,222)          |  |  |
| Long-term debt obligations - net of current portion    | (2,999,874)          |  |  |
| Other:   |                      |  |  |
| OID prepaid interest                                   | 36,323               |  |  |
| Bond reserves  | 310,756              |  |  |
| <b>Net Position - Net Investment in Capital Assets</b> | <u>\$ 10,027,277</u> |  |  |

*See notes to the supplementary information.*

| June 30, 2014  | <u>Amount</u>     |          |
|--|-------------------|----------|
| <b>OTHER POSTEMPLOYMENT BENEFITS OBLIGATION (OPEB)</b> |                   |          |
| Annual Required Contribution (ARC)                     | \$ 22,529         |          |
| Contributions  |                   | (10,981) |
| <b>Increase in Net OPEB Obligation (NOO)</b>           | 11,548            |          |
| <b>NOO - Beginning of Year</b>                         | <u>557,412</u>    |          |
| <b>NOO - End of Year</b>                               | <u>\$ 568,960</u> |          |

*See notes to the supplementary information.*

**1. FUND ACCOUNTING AND COMPARATIVE FINANCIAL INFORMATION****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 CSU, Chico, related projects. The amount expended from Board designations amounted to \$-0- and \$235,396 in 2014 and 2013, respectively. The amount expended from incentive accounts amounted to \$693,245 and \$901,293 in 2014 and 2013, 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 position. The Research Foundation receives an administrative fee equal to 8% of Campus Program Fund expenditures.

### Comparative Financial Information

The schedules of net position and schedules of revenues, expenses, and changes in net position include prior-year summarized comparative information in total, but not by net position 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, 2013, 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. NET POSITION RESERVES

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

Reservations are as follows for the year ended June 30, 2014:

|  | <b>General<br/>Fund</b> | <b>Plant and<br/>Bond Fund</b> | <b>Auxiliary<br/>Activities<br/>Fund</b> |
|--|-------------------------|--------------------------------|--|
| Investment in plant, equipment, and<br>breeding herd | \$ -                    | \$ 8,706,451                   | \$ 1,436,272                             |
| Inventory reserve                                    | -                       | -                              | 189,230                                  |
| Reserve for working capital                          | 688,297                 | -                              | 279,668                                  |
| Capital replacement reserve                          | 65,000                  | -                              | 160,000                                  |
| Faculty incentive reserve                            | 1,347,943               | -                              | -  |
| <b>Total Net Position Reserves</b>                   | <b>2,101,240</b>        | <b>8,706,451</b>               | <b>2,065,170</b>                         |
| Available for general purposes                       | 670,523                 | -                              | 361,250                                  |
| <b>Total Net Position</b>                            | <b>\$ 2,771,763</b>     | <b>\$ 8,706,451</b>            | <b>\$ 2,426,420</b>                      |