

**CALIFORNIA STATE UNIVERSITY,  
EAST BAY FOUNDATION, INC.**

**SINGLE AUDIT REPORT**

**YEAR ENDED JUNE 30, 2018**

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Board of Directors  
California State University, East Bay Foundation Inc.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the California State University, East Bay Foundation, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our t Tc.3csi dodisc  
*Government Auditing Standards.*

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that t Tcing, and not to provide an opinion on the effectiveness of the.3csi do accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. 3csi dOliftonLarsonAllen LLPMin



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Board of Directors  
California State University, East Bay Foundation Inc.

***Opinion on Each DMRUFederal Program***

In our opinion, California State University, East Bay Foundation, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the major federal programs for the year ended June 30, 2018.

**Report on Internal Control Over Compliance**

Management of California State University, East Bay Foundation, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered California State University, East Bay Foundation, Inc.'s internal control over compliance with the types of requirements that could have a direc

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

We have audited the financial statements of the business-type activities of California State University, East Bay Foundation, Inc. as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise California State University, East Bay Foundation, Inc.'s basic financial statements. We issued our report thereon dated September 11, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



**CliftonLarsonAllen LLP**

Minneapolis, Minnesota  
September 11, 2018

**CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2018**

Federal Agency Pass Through Agency Federal Program Title	CFDA Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Federal Expenditures
<b>Research and Development Cluster:</b>				
Binational Agricultural Research and Development Fund				
Pass Through Program:				
Department of Agriculture				
Agricultural Research Basic and Applied Research	10.001	IS-4870-15-R	\$ -	\$ 15,356
Total Binational Agricultural Research and Development Fund			-	15,356
National Oceanic and Atmospheric Administration				
Pass Through Program:				
NOAA Mission-Related Education Awards				
Total National Oceanic and Atmospheric Administration	11.008	BB00596190	-	7,699
National Aeronautics and Space Administration				
Pass Through Program:				
Space Telescope Science Institute				
Science	43.001	HST-GO-13651.006-A	-	7,117
Total National Aeronautics and Space Administration			-	7,117
National Endowment for the Humanities				
Pass Through Program:				
California Council for the Humanities				
Promotion of the Humanities Federal/State Partnership	45.129	COS15-460	-	2,246
Total National Endowment for the Humanities			-	2,246
National Science Foundation				
Direct Programs:				
Mathematical and Physical Sciences	47.049		-	83,569
Biological Sciences	47.074		-	53,318
Education and Human Resources	47.076		41,040	522,511
Pass Through Programs:				
Regents of the University of California, Berkeley				
Education and Human Resources	47.076	0009397	-	41,568
University Enterprises, Inc. (CSU Sacramento)				
Education and Human Resources	47.076	523781	-	10,000
Total National Science Foundation			41,040	710,966
U.S. Department of Energy/NNSA				
Direct Programs:				
Nuclear Energy Research, Development and Demonstration				
	81.121		-	118,949
Pass Through Program:				
Lawrence Livermore National Security, LLC				
Graduate Assistance in Areas of National Need	84.200	B627336	-	1,287
UC Lawrence Berkeley National Lab				
CO2 Capture Project	81.000	7361961	-	9,818
Total U.S. Department of Energy/NNSA			-	130,054
U.S. Geological Survey				
Direct Program:				
Earthquake Hazards Program Assistance				
	15.807		-	24,359
Total U.S. Geological Survey			-	24,359
<b>Total Research and Development Cluster</b>			<b>41,040</b>	<b>897,796</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2018**

Federal Agency				
Pass Through Agency	CFDA	Pass-Through	Passed	Federal
Federal Program Title	Number	Entity Identifying	Through to	Expenditures
Other Federal Programs:		Number	Subrecipients	
Department of Agriculture				
Pass Through Program:				
California State University, Chico Research Foundation				
State Administrative Matching Grants for the Supplemental				
Nutrition Assistance Program	10.561	SUB16-055	\$ -	\$ 28,239
Total Department of Agriculture			-	28,239
National Endowment for the Humanities				
Direct Program:				
Promotion of the Humanities Teaching and Learning				
Resources and Curriculum Development	45.162		-	77,846
Total National Endowment for the Humanities			-	77,846
National Science Foundation				
Direct Program:				
Education and Human Resources	47.076		-	9,686
Pass Through Program:				
Education and Human Resources	47.076		-	17,101
Total National Science Foundation			-	26,787
U.S. Department of Education				
Direct Programs:				
Higher Education Institutional Aid	84.031		-	534,018
TRIO Student Support Services	84.042		-	633,547
Innovative Approaches to Literacy (IAL); Full-service				
Community Schools (FSCA); Promise Neighborhoods (PN)	84.215		146,119	1,023,065
English Language Acquisition State Grants	84.365		-	318,865
Strengthening Minority-Serving Institutions	84.382		-	575,037
Pass Through Programs:				
California Department of Rehabilitation				
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	29146	-	34,003
Alameda Cpa5w(-)Tj-6.1774 0 TD.0032 Tc.0009 Tw[ N Offmun)0036 rect Programte Univers65				

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.**



CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2018

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2018**

The prior year single audit disclosed no findings or questioned costs in the Schedule of Findings and