

# California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

Financial Statements and Supplemental Information

Years Ended June 30, 2022 and 2021



# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Financial Statements and Supplemental Information

Years Ended June 30, 2022 and 2021

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## INDEPENDENT AUDITOR'S REPORT

To the Audit Committee  
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

### Report on the Audit of the Financial Statements

#### **Opinions**

We have audited the accompanying financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statements of net position as of June 30, 2022 and 2021, the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration as of June 30, 2022 and 2021, and the changes in its net position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audits 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

### ***Auditor's Responsibilities for the Audit of the Financial Statements, continued***

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4-8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplemental Information***

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The supplemental information included on pages 15-25 is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## INDEPENDENT AUDITOR'S REPORT, CONTINUED

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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 22, 2022, on our consideration of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's 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 California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting and compliance.

*Aldrich CPAs + Advisors LLP*

San Diego, California  
September 22, 2022

# **CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

## **Management's Discussion and Analysis**

Year Ended June 30, 2022

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This section of the California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (Organization) annual financial report includes management's discussion and analysis of the financial performance of the Organization for the period July 1, 2021 through June 30, 2022. This discussion should be read in conjunction with the financial statements and notes.

### **Introduction to the Financial Statements**

The Organization's financial statements include the statement of net position, the statement of revenues, expenses, and changes in net position, and the statement of cash flows. These statements are supported by notes to the financial statements and management's discussion and analysis. All sections must be considered together to obtain a complete understanding of the financial picture of the Organization.

**Statement of Net Position:** The statement of net position includes all assets and liabilities. Assets and liabilities are reported on an accrual basis, as of the statement date. It also identifies major categories of restrictions of net position of the Organization.

**Statement of Revenues, Expenses, and Changes in Net Position:** The statement of revenues, expenses, and changes in net position present the revenues earned and expenses incurred during the year on an accrual basis.

**Statement of Cash Flows:** The statement of cash flows presents the inflows and outflows of cash, and is summarized by operating, noncapital financing, capital and related financing, and investing activities. These statements are prepared using the direct method of cash flows and therefore present gross, rather than net, amounts for the year's activities.

### **Financial Overview**

The following discussion highlights management's understanding of the key financial aspects of the Organization's financial activities, as of the period July 1, 2021 through June 30, 2022. Included, is an analysis of the current year activities and balances.

During the reporting period, the Organization generated and submitted 65 proposals requesting approximately \$25.6 million, with about \$2.2 million in anticipated Facilities and Administrative (F&A) cost recovery – the major source of unrestricted revenue. Although the federal negotiated F&A rate is 47 percent of modified total direct costs, many requests for proposals offer a lower rate and certain categories of expense may not be used when calculating the actual cost recovery.

### **Highlights of Proposed Projects**

Proposal submission is the primary path to revenue for the Organization. Awards from successful proposals help fund educational, research, and service activities that benefit students, teachers, small businesses, and members of the California State University, Bakersfield (CSU Bakersfield or the University) community. The following comments are brief descriptions of a select number of proposals representative of the activities and operations of the Organization. The excerpts below are highlights of grant submissions by each school with support from the Sponsored Programs Development Office in Grants, Research and Sponsored Programs (GRASP).

### **Academic and Administrative Departments**

Administrative and academic departments submitted various proposals to support student needs, address college readiness, and form partnerships with local agencies. Academic affairs and the Graduate Student Center proposed to the Department of Education a \$2.9 million project under the Developing Hispanic-Serving Institutions Program. The proposed project will deploy three interconnected strategies to implement and scale the equity-minded interventions identified by Excelencia in Education as holding the most promise to increase attainment of Hispanic students, filling essential gaps to realize a seamless pathway to regionally high-demand, high-wage careers. Student Affairs proposed a \$287,537 grant to the Department of Education under the Veterans Upward Bound funding announcement.

## **CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

### **Management's Discussion and Analysis**

Year Ended June 30, 2022

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The proposed Veterans Upward Bound project seeks to dramatically increase its veteran student enrollment by adding outreach, mentoring, holistic student support, and career preparation components to position graduates to participate in Kern County's degreed workforce economy. The Division of Extended Education and Global Outreach (EEGO) proposed a \$35,000 project to the U.S. Department of State's Bureau of Educational and Cultural Affairs for a series of credit-bearing faculty-led program (FLP) courses to study nursing practices in Guatemala, Mexico, Micronesia, and Peru. The program will include academic study, medical facility visits, and service-learning in urban and rural settings. This program will become part of the nursing department's regular offerings. This FLP offers a 10-day experience, at a reasonable cost, with faculty guidance. These conditions make this program attractive to our students. The program meets CSU Bakersfield's strategic objective to provide study abroad opportunities to underserved groups of students.

#### **Business and Public Administration (BPA)**

Grant proposals focused on economic development, entrepreneurship support, and providing research experiences to undergraduate students. The CSU Bakersfield Center for Entrepreneurship & Innovation proposed a \$1 million project to the Department of Commerce in service of the Central California Emerging Technology Accelerator (Accelerator). The Accelerator recruits student and community entrepreneurs with promising venture ideas and helps turn those ideas into new businesses with initial revenue commitments and a path toward scalable growth over the course of a 10-week intensive "boot camp". The emerging technology lab will augment our accelerator by pairing faculty/student research teams with global-leading aerospace, energy, and agriculture industry partners to work on cutting-edge research and development projects that push the envelope on some of these industries' most pressing challenges. Similarly, the CSU Bakersfield Small Business Development Center (SBDC) proposed to the State of California Governor's Office for Business and Economic Development (GOBED) the Central California SBDC Region Capital Infusion Program (CIP) for \$70,000 and the GOBIZ Technical Assistance Expansion Program for \$90,000 in support of local economic development by providing technical resources and networks for entrepreneurs and micro and small business owners.

#### **Natural Sciences, Mathematics, and Engineering (NSME)**

Several proposals from the School of Natural Sciences, Mathematics, and Engineering focused on science education and research development. The Department of Physics and Engineering proposed a \$600,000 project to the United States Department of Agriculture. The Sustainability Undergraduate Program for Extension and Research of Science and Technology in Agricultural Region (SUPERSTAR) will enrich experiential learning and develop the workforce to address challenges for the sustainability of agricultural systems (crop health, grape quality, alternative irrigation water, wildfire, valley fever, cow manure management, renewable energy demand, water-energy nexus) in the nation's leading agriculture region, California's Central Valley. The project will ultimately enhance agricultural sustainability, improve knowledge, skills, and experience of future agricultural workforce, and build a relationship between students and prospective employers. The Department of Chemistry and Biochemistry proposed a \$368,000 project to the National Institutes of Health. The focus of this project is the development of small-molecule inhibitors that selectively target lysyl oxidase (LOX) in cancer cells. LOX is a copper-dependent amine oxidase enzyme that initiates the covalent cross-linking of collagen and elastin in the extracellular matrix, and it is also involved in the up-regulation of several different types of aggressive cancer cell lines including breast cancer, melanoma, and prostate cancer.

#### **Social Sciences and Education (SSE)**

Educational Partnerships and student workforce linkages make up noted proposals. The Department of Teacher Education proposed to the Department of Education a \$3.9 million project. The Teacher Quality Partnership proposal focuses on supporting Black educators as a means to diversify the educator pipeline. Project partners include CSU Bakersfield Antelope Valley, Center for Transformational Educator Preparation Programs, National Center for Teacher Residencies, Bellwether Education Partners, Panama Buena Vista School District, Palmdale School District, and Lancaster School District. Similarly, the Department of Teacher Education proposed a \$2 million project to the Department of Education to amplify community, cultural, and environmental stewardship in science (ACCESS).

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Management's Discussion and Analysis

Year Ended June 30, 2022

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Project partners include University of California Center for Community and Citizen Science, Kern County Superintendent of Schools, Tulare County Office of Education, Yolo County Office of Education, Solano County Office of Education, and Sacramento County Office of Education.

### Arts and Humanities

The ¡Hoy Sí! ("Yes, Today!") for an Education Pipeline in Arts and Humanities project requested \$150,000 from the National Endowment for the Humanities. The project aims to understand opportunities humanities majors can add to our institutional practices to apply resources-in-place and resources-needed, and to sustain/leverage the education pipeline as we reduce equity gaps with a know-how approach in our education service region, where the humanities will play a large role in next steps. Objectives include (1) establishing a permanent dual enrollment partnership with humanities courses in the high schools that clearly signal career pathways to allow students to transfer to those majors and meet general education requirements, (2) creating a humanities survey course that demonstrates the value-added these degrees bring to professions not only in the humanities but other work areas in science, technology, engineering, and math (STEM), social sciences, and business settings, and (3) using partnerships to expand the pipeline, not only into college exposure and declaring humanity disciplines as main major, but a network nexus.

### Statements of Net Position

	2022	2021	2020
Assets:			
Current assets	\$ 4,479,644	\$ 5,029,932	\$ 4,359,303
Capital assets, net	<u>247,876</u>	<u>282,684</u>	<u>210,166</u>
Total Assets	4,727,520	5,312,616	4,569,469
Liabilities:			
Current liabilities	<u>3,412,069</u>	<u>3,213,508</u>	<u>2,600,459</u>
Net Position	<u>\$ 1,315,451</u>	<u>\$ 2,099,108</u>	<u>\$ 1,969,010</u>

### Assets

Assets decreased by \$585 thousand to \$4.7 million due to a decrease in cash of \$640 thousand, an increase in accounts receivable of \$137 thousand, a decrease of \$47 thousand in amounts due from related parties and a decrease of \$35 thousand in capital assets. The decrease in assets is mainly related to the indirect cost distribution. Furthermore, the decrease in capital assets is due to three grants ending during fiscal year 2022. Assets were retired and transferred to the University upon completion of the 120-days post-close period per 2 CFR 200.313 (2).

### Liabilities

Total liabilities increased by \$198 thousand to \$3.4 million due to an increase of accounts payable of \$70 thousand, a decrease in due to related parties of \$95 thousand, an increase in accrued expenses of \$197 thousand and an increase in deferred revenue of \$26 thousand. The increase in liabilities is related to an increase in the vacation payable liability and an increase in accrued expenses. Several grants ended on June 30, 2022, resulting in an increase in accrued expenses when compared to prior year.

### Net Position

Total net position decreased by \$783 thousand to \$1.3 million. Most of the cost recovery generated was used to support reimbursement of expenses to the University incurred in administration services. This year, the Organization generated less facilities and administrative cost recovery revenue than prior year, yet enough to support reimbursing the University for administration services, academic release time salaries, and consulting services to better serve and guide some of the most complex grants.

See independent auditor's report.



**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

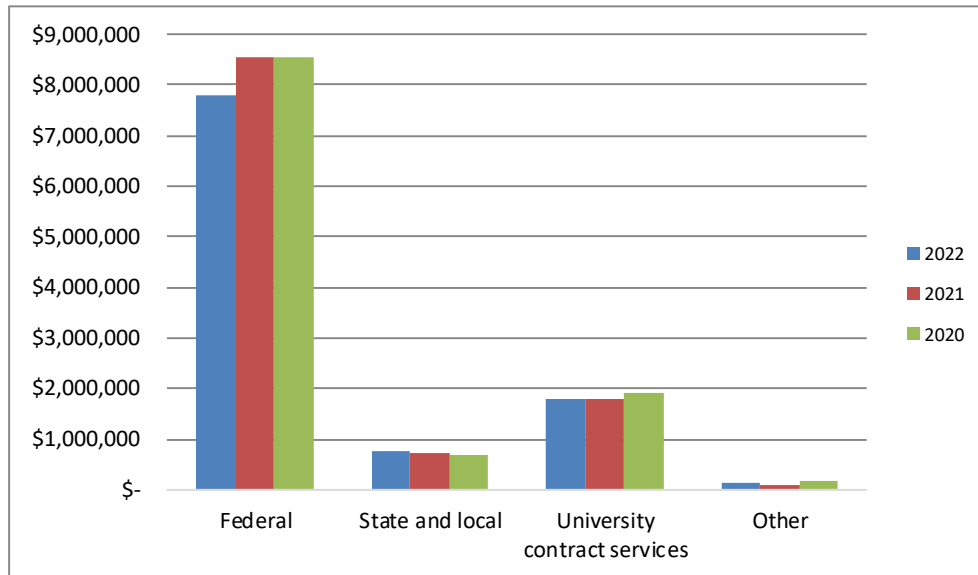
**Management’s Discussion and Analysis**

Year Ended June 30, 2022

**Schedules of Revenues, Expenses, and Changes in Net Position**

	2022	2021	2020
Operating Revenue and Other Support:			
Grants	\$ 8,676,783	\$ 9,313,316	\$ 9,426,885
University contract services	1,781,267	1,802,205	1,902,345
Other	1,034	73,671	4,360
Total Operating Revenue and Other Support	10,459,084	11,189,192	11,333,590
Operating Expenses:			
Program services	9,496,358	9,262,750	9,323,494
General and administrative	1,746,383	1,796,344	1,376,565
Total Operating Expenses	11,242,741	11,059,094	10,700,059
Change in Net Position Before Transfers	(783,657)	130,098	633,531
Transfer of Net Deficit, Children's Center	-	-	16,769
Transfer of Net Position, University Grants	-	-	(69,467)
Change in Net Position	(783,657)	130,098	580,833
Net Position, beginning	2,099,108	1,969,010	1,388,177
Net Position, ending	\$ 1,315,451	\$ 2,099,108	\$ 1,969,010

**Revenues**



Overall revenues decreased from \$11.2 million to \$10.5 million. The federal grant revenue generated by the Organization decreased from 76 percent to 75 percent. The decrease in federal grant revenue is mainly due to two major grants operating with a reduced budget for their no cost extension year. State grant revenue stayed consistent at 6 percent, local grant revenue reflected an increase of revenue from 0 to 1 percent and nongovernmental grant revenue increased from 0 to 1 percent. The increase in local grant revenue is due to revenue recognized upon completion of two performance grants, focused on implementing economic development strategies.

See independent auditor's report.

# **CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

## **Management's Discussion and Analysis**

Year Ended June 30, 2022

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The increase in nongovernmental grant revenue is due to receiving two new grants; one to promote Afro-centric infused curriculum and another to form deep partnerships with school districts and create a shared vision of effective K-12 instruction that includes a mutual commitment to recruit, prepare, support and retain teachers who are Black, Indigenous and People of Color. University contract services increased from 16 percent to 17 percent. This category records the value of salaries, wages, and benefits for employees under CSU Bakersfield that work on grants for the Organization and rent for facilities utilized by those employees.

### **Expenses**

Program expenses represent costs related to administering the grants awarded. These expenses can be classified into payroll and non-payroll related expenses (i.e. supplies and services, contractual services, travel, etc.). Payroll related expenses total \$4.7 million whereas \$4.8 million relates to non-payroll grant expenses. The increase in operating expenses is mainly due to filling vacancies within the programmatic function, resulting in an increase in salaries and an increase in indirect cost distribution. General and administrative expenses consist of those related to reimbursement to the University for business and administrative services. General and administrative expenses decreased by \$49 thousand. This is due to vacancies within the administrative function, resulting in a decrease in management and supervisory salaries.

### **Factors Bearing on the Organization's Future**

The Sponsored Programs Development Office in GRASP is developing strategies and refining procedures to assist faculty and staff with generation and submission of more high-quality proposals for projects to be managed in the future by the Organization.

### **Contacting the Organization's Financial Management**

The Organization's financial report is designed to provide the Organization's Board of Directors, management, legislative and oversight agencies, citizens, and customers with an overview of the California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's finances, and to demonstrate its accountability for funds received. For additional information about this report, please contact Vernon B. Harper Jr. Ph.D., Provost and Vice President for Academic Affairs at 9001 Stockdale Highway, 59 ADM, Bakersfield, California 93311.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Statements of Net Position**

June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash	\$ 2,593,692	\$ 3,233,971
Accounts receivable	1,885,952	1,748,129
Due from related parties	-	47,832
Capital assets, net of accumulated depreciation	<u>247,876</u>	<u>282,684</u>
Total Assets	4,727,520	5,312,616
<b>LIABILITIES</b>		
Accounts payable	121,861	51,398
Due to related parties	1,577,988	1,673,487
Accrued expenses	1,008,049	810,953
Deferred revenue	<u>704,171</u>	<u>677,670</u>
Total Liabilities	<u>3,412,069</u>	<u>3,213,508</u>
<b>NET POSITION</b>		
Net investment in capital assets	247,876	282,684
Unrestricted	<u>1,067,575</u>	<u>1,816,424</u>
Total Net Position	<u>\$ 1,315,451</u>	<u>\$ 2,099,108</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Statements of Revenues, Expenses, and Changes in Net Position**

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Revenue and Other Support:		
Grants:		
Federal	\$ 7,794,659	\$ 8,545,271
State	641,979	677,374
Nongovernmental	127,875	39,913
Local	112,270	50,758
University contract services	1,781,267	1,802,205
Other	1,034	73,671
	<u>10,459,084</u>	<u>11,189,192</u>
Total Operating Revenue and Other Support		
Operating Expenses:		
Program services	9,496,358	9,262,750
General and administrative	1,746,383	1,796,344
	<u>11,242,741</u>	<u>11,059,094</u>
Total Operating Expenses		
Change in Net Position	(783,657)	130,098
Net Position, beginning	<u>2,099,108</u>	<u>1,969,010</u>
Net Position, ending	<u>\$ 1,315,451</u>	<u>\$ 2,099,108</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
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**Statements of Cash Flows**

Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities:		
Grant revenue receipts	\$ 8,614,327	\$ 9,861,716
University contract services	1,781,267	1,802,205
Payments to suppliers	(6,341,242)	(6,043,206)
Payments to employees	(4,618,386)	(4,707,365)
	<u>(564,034)</u>	<u>913,350</u>
Net Cash Provided (Used) by Operating Activities	(564,034)	913,350
Cash Flows Used by Capital and Related Financing Activities:		
Acquisitions of capital assets	<u>(76,245)</u>	<u>(124,421)</u>
	(640,279)	788,929
Net Increase (Decrease) in Cash	(640,279)	788,929
Cash, beginning	<u>3,233,971</u>	<u>2,445,042</u>
Cash, ending	<u>\$ 2,593,692</u>	<u>\$ 3,233,971</u>
Reconciliation of Change in Net Position to Net Cash Provided (Used) by Operating Activities:		
Change in net position	\$ (783,657)	\$ 130,098
Adjustments to reconcile change in net position to net cash provided (used) by operating activities:		
Depreciation	50,298	42,747
Transfer of capital assets	60,755	9,156
Changes in operating assets and liabilities:		
Accounts receivable	(137,823)	151,850
Due from related parties	47,832	(34,689)
Prepaid expenses	-	1,139
Accounts payable	70,463	6,769
Due to related parties	(95,499)	143,234
Accrued expenses	197,096	105,478
Deferred revenue	26,501	357,568
	<u>(564,034)</u>	<u>913,350</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (564,034)</u>	<u>\$ 913,350</u>

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Notes to Financial Statements

Years Ended June 30, 2022 and 2021

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### Note 1 - Organization and Summary of Significant Accounting Policies

#### Nature of Activities

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (Organization) was incorporated in the State of California on August 28, 2009. The Organization was formed and operated solely for the benefit of California State University, Bakersfield as a non-profit auxiliary organization. The Organization is responsible for the accomplishment of certain University objectives that require financial support not provided by the State. These activities occur in all aspects of University life, including the development and administration of sponsored grants and contracts for faculty and staff research and educational projects.

#### Basis of Presentation

The accompanying basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

#### Use of Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

#### Income Taxes

The Organization is a qualified nonprofit organization that 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, the Organization remains subject to taxes on any net income which is derived from a trade or business regularly carried on and unrelated to its exempt purpose.

The Organization follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. The Organization recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of revenues, expenses, and changes in net position, when applicable. Management has determined that the Organization has no uncertain tax positions at June 30, 2022 and 2021, therefore no amounts have been accrued.

#### Accounts Receivable

Accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. A provision for doubtful accounts has not been established as management considers all accounts to be collectible based upon a favorable history over a substantial period of time.

#### Capital Assets

The Organization capitalizes all expenditures for capital assets in excess of \$5,000. Equipment and improvements are recorded at cost or at estimated fair value at date of gift if donated. Expenditures for maintenance and repairs are charged against operations. Depreciation is provided on a straight-line basis over the estimated useful lives of the assets of three to ten years.

#### Deferred Revenue

Deferred revenue represents grant payments received in advance of grant earnings.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Notes to Financial Statements**

Years Ended June 30, 2022 and 2021

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**Note 1 - Organization and Summary of Significant Accounting Policies, continued**

Net Position

The Organization's net position is classified into the following categories:

- Net investment in capital assets: Capital assets, net of accumulated depreciation, and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those assets.
- Unrestricted: All other categories of net position.

Advertising

The Organization follows the policy of charging the costs of advertising to expense as incurred.

Subsequent Events

The Organization has evaluated subsequent events through September 22, 2022, which is the date the financial statements were available to be issued.

**Note 2 - Concentration of Credit Risk**

The Organization maintains its cash in bank deposit accounts that are insured by Federal Deposit Insurance Corporation (FDIC) up to a limit of \$250,000 per depositor per financial institution. The balances at times may exceed FDIC limits. The Organization manages this risk by using high-quality financial institutions.

**Note 3 - Capital Assets**

Changes in capital assets consist of the following for the year ended June 30, 2022:

	Balance June 30, 2021	Additions	Transfers	Balance June 30, 2022
Equipment	\$ 384,321	\$ 76,245	\$ (93,994)	\$ 366,572
Less accumulated depreciation	(101,637)	(50,298)	33,239	(118,696)
	<u>\$ 282,684</u>	<u>\$ 25,947</u>	<u>\$ (60,755)</u>	<u>\$ 247,876</u>

Changes in capital assets consist of the following for the year ended June 30, 2021:

	Balance June 30, 2020	Additions	Transfers	Balance June 30, 2021
Equipment	\$ 274,631	\$ 124,421	\$ (14,731)	\$ 384,321
Less accumulated depreciation	(64,465)	(42,747)	5,575	(101,637)
	<u>\$ 210,166</u>	<u>\$ 81,674</u>	<u>\$ (9,156)</u>	<u>\$ 282,684</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Notes to Financial Statements**

Years Ended June 30, 2022 and 2021

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**Note 4 - University Contract Services**

The Organization utilizes University employees to provide direct programming services and indirect other services on behalf of the Organization. Services provided to the Organization by employees of the University are recognized as revenue equal to the University’s estimate of the employee cost incurred to provide those services. The total estimated employee cost for the years ended June 30, 2022 and 2021 was \$1,624,667 and \$1,645,605, respectively, and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

The Organization utilizes University facilities to conduct its services. The Organization pays no rent to the University and has recognized revenue equal to the fair market value of this rent for similar facilities. The total estimated fair market value of this rent for the years ended June 30, 2022 and 2021 was \$156,600 and has been recognized as University contract services revenue and as an operating expense in the statements of revenues, expenses, and changes in net position.

**Note 5 - Related Party Transactions**

The University provides accounting and payroll services to the Organization. Additionally, the University collects funds on behalf of the Organization related to draw downs on their various grants.

California State University, Bakersfield Foundation (Foundation) collected funds on behalf of the Organization for matching contributions related to grants awarded to the Organization.

Related party transactions as of and for the years ended June 30, 2022 and 2021 are as follows:

	<u>2022</u>	<u>2021</u>
Payments received from:		
University	\$ 12,436	\$ 162,147
Foundation	-	18,914
	<u>\$ 12,436</u>	<u>\$ 186,058</u>
Payments to:		
Services from other agencies:		
University	\$ 4,557,225	\$ 5,135,468
Due from:		
University	\$ -	\$ 29,659
Foundation	-	18,173
	<u>\$ -</u>	<u>\$ 47,832</u>
Due to:		
University	\$ 1,577,988	\$ 1,673,487



## SUPPLEMENTAL INFORMATION

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Expenses by Natural Classification**

Year Ended June 30, 2022

	Program Services	General and Administrative	Total
Salaries	\$ 3,588,811	\$ -	\$ 3,588,811
Services from other agencies	1,307,961	825,296	2,133,257
University contract services	1,013,647	767,620	1,781,267
Payroll taxes and benefits	1,094,049	-	1,094,049
Stipends	1,065,121	-	1,065,121
Supplies	988,408	13,540	1,001,948
Small equipment	198,682	58,898	257,580
Travel	78,237	-	78,237
Dues and subscriptions	45,970	27,422	73,392
Depreciation	50,298	-	50,298
Professional fees	16,488	13,481	29,969
Miscellaneous	5,751	23,212	28,963
Printing and publications	17,787	341	18,128
Conference and meetings	14,028	1,800	15,828
Insurance	-	14,773	14,773
Postage	8,226	-	8,226
Telephone	1,894	-	1,894
Events	1,000	-	1,000
	<u>          </u>	<u>          </u>	<u>          </u>
Total Expenses	\$ <u>9,496,358</u>	\$ <u>1,746,383</u>	\$ <u>11,242,741</u>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Expenses by Natural Classification**

Year Ended June 30, 2021

	Program Services	General and Administrative	Total
Salaries	\$ 3,559,842	\$ -	\$ 3,559,842
Services from other agencies	1,359,744	738,750	2,098,494
University contract services	894,379	907,826	1,802,205
Payroll taxes and benefits	1,083,762	-	1,083,762
Stipends	1,062,149	-	1,062,149
Supplies	903,658	10,825	914,483
Small equipment	254,987	56,633	311,620
Professional fees	14,253	47,800	62,053
Dues and subscriptions	30,866	17,644	48,510
Depreciation	42,747	-	42,747
Conference and meetings	23,093	600	23,693
Printing and publications	14,351	260	14,611
Insurance	-	12,798	12,798
Miscellaneous	7,652	3,119	10,771
Postage	7,503	89	7,592
Telephone	2,548	-	2,548
Travel	1,216	-	1,216
<b>Total Expenses</b>	<b>\$ 9,262,750</b>	<b>\$ 1,796,344</b>	<b>\$ 11,059,094</b>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Net Position**

June 30, 2022

(for inclusion in the California State University)

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**Assets:**

**Current assets:**

Cash and cash equivalents	2,593,692
Short-term investments	-
Accounts receivable, net	1,885,952
Lease receivables, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	-
<b>Total current assets</b>	<b>4,479,644</b>

**Noncurrent assets:**

Restricted cash and cash equivalents	-
Accounts receivable, net	-
Lease receivables, net of current portion	-
Notes receivable, net of current portion	-
Student loans receivable, net	-
Pledges receivable, net	-
Endowment investments	-
Other long-term investments	-
Capital assets, net	247,876
Other assets	-
<b>Total noncurrent assets</b>	<b>247,876</b>
<b>Total assets</b>	<b>4,727,520</b>

**Deferred outflows of resources:**

Unamortized loss on debt refunding	-
Net pension liability	-
Net OPEB liability	-
Leases	-
Others	-
<b>Total deferred outflows of resources</b>	<b>-</b>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Net Position**

June 30, 2022

(for inclusion in the California State University)

**Liabilities:**

**Current liabilities:**

Accounts payable	1,640,512
Accrued salaries and benefits	224,140
Accrued compensated absences, current portion	59,337
Unearned revenues	704,171
Lease liabilities, current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion	-
Depository accounts	-
Other liabilities	783,909

**Total current liabilities**

3,412,069

**Noncurrent liabilities:**

Accrued compensated absences, net of current portion	-
Unearned revenues	-
Grants refundable	-
Lease liabilities, net of current portion	-
Long-term debt obligations, net of current portion	-
Claims liability for losses and loss adjustment expenses, net of current portion	-
Depository accounts	-
Net other postemployment benefits liability	-
Net pension liability	-
Other liabilities	-

**Total noncurrent liabilities**

-

**Total liabilities**

3,412,069

**Deferred inflows of resources:**

Service concession arrangements	-
Net pension liability	-
Net OPEB liability	-
Unamortized gain on debt refunding	-
Nonexchange transactions	-
Lease	-
Others	-

**Total deferred inflows of resources**

-

**Net position:**

Net investment in capital assets	247,876
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships	-
Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	1,067,575

**Total net position**

1,315,451

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2022

(for inclusion in the California State University)

**Revenues:**

**Operating revenues:**

Student tuition and fees, gross -  
Scholarship allowances (enter as negative) -

**Grants and contracts, noncapital:**

Federal 7,794,659  
State 641,979  
Local 112,270  
Nongovernmental 127,875  
Sales and services of educational activities -  
Sales and services of auxiliary enterprises, gross -  
Scholarship allowances (enter as negative) -  
Other operating revenues 1,782,301

**Total operating revenues**

10,459,084

**Expenses:**

**Operating expenses:**

Instruction 1,504,520  
Research 2,721,248  
Public service 704,663  
Academic support 339,309  
Student services 3,162,673  
Institutional support 2,760,030  
Operation and maintenance of plant -  
Student grants and scholarships -  
Auxiliary enterprise expenses -  
Depreciation and amortization 50,298

**Total operating expenses**

11,242,741

**Operating income (loss)**

(783,657)

**Nonoperating revenues (expenses):**

State appropriations, noncapital -  
Federal financial aid grants, noncapital -  
State financial aid grants, noncapital -  
Local financial aid grants, noncapital -  
Nongovernmental and other financial aid grants, noncapital -  
Other federal nonoperating grants, noncapital -  
Gifts, noncapital -  
Investment income (loss), net -  
Endowment income (loss), net -  
Interest expense -  
Other nonoperating revenues (expenses) -

**Net nonoperating revenues (expenses)**

-

**Income (loss) before other revenues (expenses)**

(783,657)

State appropriations, capital -  
Grants and gifts, capital -  
Additions (reductions) to permanent endowments -

**Increase (decrease) in net position**

(783,657)

**Net position:**

Net position at beginning of year, as previously reported 2,099,108  
Restatements -  
Net position at beginning of year, as restated 2,099,108  
Net position at end of year 1,315,451

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

**Other Information**

June 30, 2022

(for inclusion in the California State University)

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1 Cash and cash equivalents:

Portion of restricted cash and cash equivalents related to endowments	\$	-
All other restricted cash and cash equivalents		-
<b>Noncurrent restricted cash and cash equivalents</b>		-
Current cash and cash equivalents		2,593,692
<b>Total</b>	\$	<b>2,593,692</b>

2.1 Composition of investments:

Investment Type	Current	Noncurrent	Total
Money market funds	\$ -	-	-
Repurchase agreements	-	-	-
Certificates of deposit	-	-	-
U.S. agency securities	-	-	-
U.S. treasury securities	-	-	-
Municipal bonds	-	-	-
Corporate bonds	-	-	-
Asset backed securities	-	-	-
Mortgage backed securities	-	-	-
Commercial paper	-	-	-
Mutual funds	-	-	-
Exchange traded funds	-	-	-
Equity securities	-	-	-
Alternative investments:			
Private equity (including limited partnerships)	-	-	-
Hedge funds	-	-	-
Managed futures	-	-	-
Real estate investments (including REITs)	-	-	-
Commodities	-	-	-
Derivatives	-	-	-
Other alternative investment	-	-	-
Other external investment pools	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-
Other investments:	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Other investments	-	-	-
<b>Total investments</b>	-	-	-
Less endowment investments (enter as negative number)	-	-	-
<b>Total investments, net of endowments</b>	\$ -	-	-

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

**Other Information**

June 30, 2022

(for inclusion in the California State University)

2.2 Fair value hierarchy in investments:

Investment Type	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Net Asset Value (NAV)
Money market funds	\$ -	-	-	-	-
Repurchase agreements	-	-	-	-	-
Certificates of deposit	-	-	-	-	-
U.S. agency securities	-	-	-	-	-
U.S. treasury securities	-	-	-	-	-
Municipal bonds	-	-	-	-	-
Corporate bonds	-	-	-	-	-
Asset backed securities	-	-	-	-	-
Mortgage backed securities	-	-	-	-	-
Commercial paper	-	-	-	-	-
Mutual funds	-	-	-	-	-
Exchange traded funds	-	-	-	-	-
Equity securities	-	-	-	-	-
Alternative investments:					
Private equity (including limited partnerships)	-	-	-	-	-
Hedge funds	-	-	-	-	-
Managed futures	-	-	-	-	-
Real estate investments (including REITs)	-	-	-	-	-
Commodities	-	-	-	-	-
Derivatives	-	-	-	-	-
Other alternative investment	-	-	-	-	-
Other external investment pools	-	-	-	-	-
CSU Consolidated Investment Pool (formerly SWIFT)	-	-	-	-	-
State of California Local Agency Investment Fund (LAIF)	-	-	-	-	-
State of California Surplus Money Investment Fund (SMIF)	-	-	-	-	-
Other investments:					
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total Other investments</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total investments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

2.3 Investments held by the University under contractual agreements:

	Current	Noncurrent	Total
Investments held by the University under contractual agreements e.g - CSU Consolidated Investment Pool (formerly SWIFT):	-	- \$	-



# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Other Information

June 30, 2022

(for inclusion in the California State University)

### 3.1 Composition of capital assets:

	Balance June 30, 2021	Reclassifications	Prior Period Additions	Prior Period Retirements	Balance June 30, 2021 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2022
<b>Non-depreciable/Non-amortizable capital assets:</b>									
Land and land improvements	\$ -	-	-	-	\$ -	-	-	-	\$ -
Works of art and historical treasures	-	-	-	-	-	-	-	-	-
Construction work in progress (CWIP)	-	-	-	-	-	-	-	-	-
Intangible assets:									
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Intangible assets in progress (PWIP)	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Other intangible assets	-	-	-	-	-	-	-	-	-
<b>Total intangible assets</b>	-	-	-	-	-	-	-	-	-
<b>Total non-depreciable/non-amortizable capital assets</b>	<b>\$ -</b>	-	-	-	<b>\$ -</b>	-	-	-	<b>\$ -</b>
<b>Depreciable/Amortizable capital assets:</b>									
Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	384,321	-	-	-	384,321	76,245	(93,994)	-	366,572
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Other intangible assets:	-	-	-	-	-	-	-	-	-
<b>Total intangible assets</b>	-	-	-	-	-	-	-	-	-
<b>Total depreciable/amortizable capital assets</b>	<b>384,321</b>	-	-	-	<b>384,321</b>	<b>76,245</b>	<b>(93,994)</b>	-	<b>366,572</b>
<b>Total capital assets</b>	<b>\$ 384,321</b>	-	-	-	<b>\$ 384,321</b>	<b>76,245</b>	<b>(93,994)</b>	-	<b>\$ 366,572</b>

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

**Other Information**

June 30, 2022

(for inclusion in the California State University)

**Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)**

Buildings and building improvements	-	-	-	-	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-
Leasehold improvements	-	-	-	-	-	-	-	-	-
Personal property:									
Equipment	(101,637)	-	-	-	(101,637)	(50,298)	33,239	-	(118,696)
Library books and materials	-	-	-	-	-	-	-	-	-
Intangible assets:									
Software and websites	-	-	-	-	-	-	-	-	-
Rights and easements	-	-	-	-	-	-	-	-	-
Patents, copyrights and trademarks	-	-	-	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-	-	-	-
Other intangible assets:	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total Other intangible assets:</b>									
<b>Total intangible assets</b>	-	-	-	-	-	-	-	-	-
<b>Total accumulated depreciation/amortization</b>	<b>(101,637)</b>	-	-	-	<b>(101,637)</b>	<b>(50,298)</b>	<b>33,239</b>	-	<b>(118,696)</b>
<b>Total capital assets, net excluding lease assets</b>	<b>\$ 282,684</b>	-	-	-	<b>\$ 282,684</b>	<b>25,947</b>	<b>(60,755)</b>	-	<b>\$ 247,876</b>

Lease assets, net

Total capital assets, net

-  
247,876

Composition of lease assets:

	Balance June 30, 2021	Additions	Remeasurements	Reductions	Balance June 30, 2022
<b>Non-depreciable/Non-amortizable lease assets:</b>					
Land and land improvements	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total non-depreciable/non-amortizable lease assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Depreciable/Amortizable lease assets:</b>					
Buildings and building improvements	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-
Infrastructure	-	-	-	-	-
Personal property:					
Equipment	-	-	-	-	-
<b>Total depreciable/amortizable lease assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter as positive number)</b>					
Buildings and building improvements	-	-	-	-	-
Improvements, other than buildings	-	-	-	-	-
Infrastructure	-	-	-	-	-
Personal property:					
Equipment	-	-	-	-	-
<b>Total accumulated depreciation/amortization</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total lease assets, net</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>

**3.2 Detail of depreciation and amortization expense:**

Depreciation and amortization expense related to capital assets	\$ 50,298
Amortization expense related to other assets	-
<b>Total depreciation and amortization</b>	<b>\$ 50,298</b>

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Other Information

June 30, 2022

(for inclusion in the California State University)

4 Long-term liabilities:

	Balance June 30, 2021	Prior Period Adjustments/ Reclassifications	Balance June 30, 2021 (Restated)	Additions	Reductions	Balance June 30, 2022	Current Portion	Noncurrent Portion
1. Accrued compensated absences	\$ 16,030	-	\$ 16,030	76,724	(33,417)	\$ 59,337	59,337	-
2. Claims liability for losses and loss adjustment expenses	-	-	-	-	-	-	-	-
<b>3. Capital lease obligations:</b>								
Gross balance	-	-	-	-	-	-	-	-
Unamortized net premium/(discount)	-	-	-	-	-	-	-	-
<b>Total capital lease obligations</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>4. Long-term debt obligations:</b>								
4.1 Auxiliary revenue bonds (non-SRB related)	\$ -	-	\$ -	-	-	\$ -	-	-
4.2 Commercial paper	-	-	-	-	-	-	-	-
4.3 Notes payable (SRB related)	-	-	-	-	-	-	-	-
4.4 Others:	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total others	-	-	-	-	-	-	-	-
<b>Sub-total long-term debt</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>
4.5 Unamortized net bond premium/(discount)	-	-	-	-	-	-	-	-
<b>Total long-term debt obligations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

5. Lease Liabilities

Total long-term liabilities

-	-	-
-	-	-
-	-	-

Lease Liabilities

Total

	Balance	Additions	Remeasurements	Reductions	Balance	Current Portion	Noncurrent Portion
Lease Liabilities	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

5 Lease Liabilities schedule:

	Lease Liabilities related to SRB			All other lease liabilities			Total lease liabilities		
	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest	Principal Only	Interest Only	Principal and Interest
<b>Year ending June 30:</b>									
2023	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-
2028 - 2032	-	-	-	-	-	-	-	-	-
2033 - 2037	-	-	-	-	-	-	-	-	-
2038 - 2042	-	-	-	-	-	-	-	-	-
2043 - 2047	-	-	-	-	-	-	-	-	-
2048 - 2052	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-
<b>Total minimum lease payments</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: amounts representing interest									
<b>Present value of future minimum lease payments</b>									
<b>Total lease liabilities</b>									
Less: current portion									
<b>Lease liabilities, net of current portion</b>									

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Other Information

June 30, 2022

(for inclusion in the California State University)

**6 Long-term debt obligations schedule:**

	Auxiliary revenue bonds (non-SRB related)			All other long-term debt obligations			Total long-term debt obligations		
	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest	Principal	Interest	Principal and Interest
<b>Year ending June 30:</b>									
2023	-	-	-	-	-	-	-	-	-
2024	-	-	-	-	-	-	-	-	-
2025	-	-	-	-	-	-	-	-	-
2026	-	-	-	-	-	-	-	-	-
2027	-	-	-	-	-	-	-	-	-
2028 - 2032	-	-	-	-	-	-	-	-	-
2033 - 2037	-	-	-	-	-	-	-	-	-
2038 - 2042	-	-	-	-	-	-	-	-	-
2043 - 2047	-	-	-	-	-	-	-	-	-
2048 - 2052	-	-	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-	-	-
<b>Total minimum payments</b>	<b>\$ -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Less: amounts representing interest									-
<b>Present value of future minimum payments</b>									-
Unamortized net premium (discount)									-
<b>Total long-term debt obligations</b>									-
Less: current portion									-
<b>Long-term debt obligations, net of current portion</b>									-

**7 Transactions with related entities:**

Payments to University for salaries of University personnel working on contracts, grants, and other programs	2,419,971
Payments to University for other than salaries of University personnel	2,137,254
Payments received from University for services, space, and programs	-
Gifts-in-kind to the University from discretely presented component units	-
Gifts (cash or assets) to the University from discretely presented component units	-
Accounts (payable to) University (enter as negative number)	(1,577,988)
Other amounts (payable to) University (enter as negative number)	-
Accounts receivable from University (enter as positive number)	-
Other amounts receivable from University (enter as positive number)	-

**8 Restatements**

Provide a detailed breakdown of the journal entries (at the financial statement line items level) booked to record each restatement:

Restatement #	Enter transaction description	Debit/(Credit)
Restatement #1	Enter transaction description	
		-
Restatement #2	Enter transaction description	
		-

# CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION

## Other Information

June 30, 2022

(for inclusion in the California State University)

9 Natural classifications of operating expenses:

	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	400,772	87,976	56,241	-	-	959,531	-	1,504,520
Research	1,401,635	205,492	143,014	-	-	971,107	-	2,721,248
Public service	233,830	56,422	27,778	-	-	386,633	-	704,663
Academic support	132,128	23,208	3,724	-	-	180,249	-	339,309
Student services	1,434,895	334,753	155,440	-	-	1,237,585	-	3,162,673
Institutional support	992,484	632,183	-	-	-	1,135,363	-	2,760,030
Operation and maintenance of plant	-	-	-	-	-	-	-	-
Student grants and scholarships	-	-	-	-	-	-	-	-
Auxiliary enterprise expenses	-	-	-	-	-	-	-	-
Depreciation and amortization	-	-	-	-	-	-	50,298	50,298
<b>Total operating expenses</b>	<b>\$ 4,595,744</b>	<b>1,340,034</b>	<b>386,197</b>	<b>-</b>	<b>-</b>	<b>4,870,468</b>	<b>50,298</b>	<b>11,242,741</b>

10 Deferred outflows/inflows of resources:

1. Deferred Outflows of Resources	
Deferred outflows - unamortized loss on refunding(s)	-
Deferred outflows - net pension liability	-
Deferred outflows - net OPEB liability	-
Deferred outflows - leases	-
Deferred outflows - others:	-
Sales/intra-entity transfers of future revenues	-
Gain/loss on sale leaseback	-
Loan origination fees and costs	-
Change in fair value of hedging derivative instrument	-
Irrevocable split-interest agreements	-
-	-
-	-
-	-
Total deferred outflows - others	-
<b>Total deferred outflows of resources</b>	<b>\$ -</b>

2. Deferred Inflows of Resources	
Deferred inflows - service concession arrangements	-
Deferred inflows - net pension liability	-
Deferred inflows - net OPEB liability	-
Deferred inflows - unamortized gain on debt refunding(s)	-
Deferred inflows - nonexchange transactions	-
Deferred inflows - leases	-
Deferred inflows - others:	-
Sales/intra-entity transfers of future revenues	-
Gain/loss on sale leaseback	-
Loan origination fees and costs	-
Change in fair value of hedging derivative instrument	-
Irrevocable split-interest agreements	-
-	-
-	-
-	-
Total deferred inflows - others	-
<b>Total deferred inflows of resources</b>	<b>\$ -</b>

11 Other nonoperating revenues (expenses)	
Other nonoperating revenues	-
Other nonoperating (expenses)	-
<b>Total other nonoperating revenues (expenses)</b>	<b>\$ -</b>

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

To the Audit Committee  
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration (a nonprofit organization), which comprise the statement of net position as of June 30, 2022, the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 22, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control. Accordingly, we do not express an opinion on the effectiveness of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether California State University, Bakersfield, Auxiliary for Sponsored Programs Administration'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

**Purpose of this Report**

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

*Aldrich CPAs + Advisors LLP*

San Diego, California  
September 22, 2022

## SUPPLEMENTAL AWARDS INFORMATION



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

To the Audit Committee  
California State University, Bakersfield, Auxiliary for Sponsored Programs Administration

### Report on Compliance for Each Major Federal Program

#### ***Opinion on Each Major Federal Program***

We have audited California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's major federal programs for the year ended June 30, 2022. California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, California State University, Bakersfield, Auxiliary for Sponsored Programs Administration complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

#### ***Basis for Opinion on Each Major Federal Program***

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

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

#### ***Responsibilities of Management for Compliance***

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

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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

***Auditor's Responsibilities for the Audit of Compliance, continued***

Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about California State University, Bakersfield, Auxiliary for Sponsored Programs Administration's compliance with the requirements of each major federal program as a whole.

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

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

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

**Report on Internal Control over Compliance**

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

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

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

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

*Aldrich CPAs + Advisors LLP*

San Diego, California  
September 22, 2022

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2022

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass- Through Grantor No.	Expenditures	Subrecipients
<b>Research and Development Cluster:</b>				
<u>National Science Foundation</u>				
Direct Programs:				
Collab Research: Correlating Opto	47.049	DMR-1904042	\$ 22,772	\$ -
Collab Research: GP-EXTRA	47.050	ICER-1700942	16,600	-
CREST Phase II	47.076	HRD-1547784	438,136	-
Catalyzing IDEA's for the San Joaquin Valley	47.076	HRD-1928568	105,197	-
HSI Pilot Project: The MAESTRO	47.076	2122442	69,719	-
Pass-through CSU Sacramento:				
CSU-LSAMP (2018-2023)	47.076	HRD-1826490	8,491	-
			660,915	-
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
BRIXCAL: Building Research and Internship Experiences for Hispanics in California's Central Valley	10.223	2020-38422-32245	29,377	-
SUPPERSTAR: Sustainability Und Capacity Building Agricultural Integrated Project	10.310	2022-68018-36609	29,017	-
	10.326	2021-70001-34774	44,784	-
	10.326	2018-70001-27831	14,547	-
			117,725	-
<u>U.S. Department of Education</u>				
Direct Programs:				
GPS to Stem Degree Completion	84.031C	P031C160080	657,036	-
An Equitable Pathway to Indemnification	84.031C	P031C210093	45,378	-
Increasing Hispanic STEM Relations	84.031M	P031M190029	588,713	-
Pathways Adelante: A Model HIS	84.031S	P031S200095	401,737	-
Pass-through CalPoly Pomona Foundation:				
DJJ-Project Rebound Mentorship	84.013A	S013A190005	22,097	-
			1,714,961	-
<u>U.S. Department of Interior, National Park Service</u>				
Pass-through California Department of Parks & Recreation:				
SSJVIC-Historic Preservation	15.904	C8965527	1,000	-
Pass-through Sequoia Parks Conservancy:				
Summer Roost Selection & Torpor Expression of Bats	15.954	20-0028	1,239	-
			2,239	-
Total Research and Development Cluster			\$ 2,495,840	\$ -

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2022

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass- Through Grantor No.	Expenditures	Subrecipients
<b>WIOA Cluster:</b>				
<u>U.S. Department of Labor</u>				
Pass-through County of Kern:				
Migrant Book Assistance Program	17.264	GRA 0484	\$ 25,004	\$ -
Drug and Alcohol Studies Program	17.277	GRA 4191	116,918	-
Total WIOA Cluster			\$ 141,922	\$ -
<b>TRIO Cluster:</b>				
<u>U.S. Department of Education</u>				
Direct Programs:				
CSUB TRIO Talent Search Program	84.044A	P044A210365	\$ 405,461	\$ -
Trio Educational Talent Search	84.044A	P044A160244	158,132	-
Total TRIO Cluster			\$ 563,593	\$ -
<u>U.S. Department of Interior, Bureau of Land Management</u>				
Direct Program:				
Detection of Coccidioides Immitis	15.225	L21AC10478-00	\$ 84	\$ -
<u>U.S. Department of Justice/Office of Violence Against Women</u>				
Direct Program:				
Roadrunner Risk Reduction Program	16.525	2018-WA-AX-0046	67,968	-
<u>National Endowment for the Humanities</u>				
Pass-through California Humanities:				
Humanities Beyond Bars	45.129	HFAP20-73	6,745	-
<u>Small Business Administration</u>				
Pass-through The Regents of UC Merced:				
Small Business Development Center (SBDC)	59.037	SBAHQ21B0069	237,262	-
Central CA SBDC Center - COVID-19	59.037-COVID-19	SBAHQ20C0065	127,819	-
			365,081	-
<u>U.S. Department of Education</u>				
Direct Programs:				
HEP-High School Equivalency Program	84.141A	S141A200028	468,570	-
College Assistance Migrant Program	84.149A	S149A200030	409,226	-
TQP III: Citizen Scientist Path	84.336S	U336S180012	1,034,520	-
Pass-through Tulare County:				
Teacher Residency for Rural Education	84.336S	200766	142,554	-

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2022

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Agency or Pass- Through Grantor No.	Expenditures	Subrecipients
<u>U.S. Department of Education, continued</u>				
Pass-through UC Office of the President:				
CSMP-ESSA21	84.367A	S367A210005	\$ 20,635	\$ -
CSMP-ESSER-CMP - COVID-19	84.367A-COVID-19	S367A210005	25,870	-
			<u>2,101,375</u>	<u>-</u>
<u>U.S. Department of Health &amp; Human Services</u>				
Direct Program:				
HRSA ANEW Program Transforming	93.247	T94HP32897-01-00	500,477	128,713
Pass-through Regents of UC Berkeley :				
CalSWEC/Foster Care Title IV-E Program	93.658	20-3019	1,265,190	-
			<u>1,765,667</u>	<u>128,713</u>
<u>Corporation for National and Community Service-AmeriCorps</u>				
Pass-through Jumpstart:				
Jumpstart Program 2021-22	94.006	3360200	84,835	-
Jumpstart Training for ECE Students Interested in Teaching	94.006	3360200	31,615	-
			<u>116,450</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 7,624,725</u>	<u>\$ 128,713</u>

# **CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS ADMINISTRATION**

## **Notes to Schedule of Expenditures of Federal Awards**

Year Ended June 30, 2022

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### **Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of California State University, Bakersfield, Auxiliary for Sponsored Programs Administration and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Note 2 - Summary of Significant Accounting Policies**

California State University, Bakersfield, Auxiliary for Sponsored Programs Administration did not elect to use the 10% de minimus cost rate as covered in the Uniform Guidance 2 CFR section 200.414 indirect costs.

**CALIFORNIA STATE UNIVERSITY, BAKERSFIELD, AUXILIARY FOR SPONSORED PROGRAMS  
ADMINISTRATION**

**Schedule of Findings and Questioned Costs**

Year Ended June 30, 2022

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**Section I - Summary of Auditor's Results**

Financial Statements

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

Federal Awards

Internal control over major program:	
Significant deficiency(ies) identified?	None reported
Material weakness(es) identified?	No

Type of auditor's report issued on compliance for major programs	Unmodified
--	------------

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance, 2 CFR section 200.516(a)?	No
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Identification of major programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
Various	Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as a low-risk auditee under the Uniform Guidance, 2 CFR section 200.520?	Yes
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**Section II - Financial Statement Findings**

None reported.

**Section III - Federal Award Findings and Questioned Costs**

None reported.

**Section IV - Prior Year Findings**

None reported.