CALIFORNIA STATE UNIVERSITY,
EAST BAY FOUNDATION, INC.
(a Component Unit of California State University, East Bay)

%DVLF)LQDQFLDO 6WDWHPHQWV
DQG 6XSSOHPHQWDU\ ,QIRUPDWLRQ

<HDU (QGHG -XQH

:LWK ,QGHSHQGHQW $XGLWRU¶V 5HSRUW 7KHUH

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.

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6WDWHPHQW RI 1HW 3RVLWLRQ
6WDWHPHQW RI 5HYHQXHV ([SHQVHV DQG &KDQJHV LQ 1HW 3

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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8QDXGLWHG

7KLV VHFWLRQ RI WKH &DOLIRUQLDDW6WDWH8QLW,QF8QLWWKHLV)LRXXQG(DWWLR%QL
UHSRUW LQFOXGHV VRPH RI PDQDJHPHQW¶V DQDOLVLQJKWVLQDQFDQGQDO
WKH \HDU HQGHG -XQH 7KLVEGLPVFXVVLRQKDVQEGHVGRSXOH
FRQMXQFWLRQ ZLWK WKH ILQDQFLDO VWDWHPHQWV DQG QRWHV

Financial Highlights

5HYHQXHV IURP UHVHDUFK JUDQWVOD2QG FRQWUDFWWKHHFXHU
DV DFWLYLW\ GHFUHDVHG GXH WR[SLUHYDWULRQ JUDQWVQWVRD SFSOU
EHJLQQLQJ RI WKH ILVFDO \HDU

)RXQGDWLRQ LPSOHPHQWHG$FFRXQWLQJ6WDQGDUGV%RDUG6WDWHPHQW 1
Accounting and Financial Reporting for Postemployment Benefit Other than Pensions. 7KH
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CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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Notes to Financial Statements 7 K H Q R W H V W R I L Q D Q F L D O V W D W H P H Q W V S U R
H V V H Q W L D O W R D I I X O O K H X Q G D P H Q W D O V W U X E R Q G L V F O R V X U H V R I W K H
Q R W H V D U H L Q F O X G H G L P P H G L D W H O \ F R Q F L V H D Q G Z U L W W H Q L Q W K H

Analytical Overview

Summary

7 K H I R O O R Z L Q J G L V F X V V L R Q K L J K O L J K W V W K H P D Q D J H P H Q W ¶ V
) R X Q G D W L R Q ¶ V I L Q D Q F L D O D F W L Y L W L H V R I F X U U H Q W D U H H D U R P S D
D F W L Y L W L H V D Q G E D O D Q F H V D Q G G R X Q G L Q W X U Q L Q R I W U S H U V L W L H V Q

7 K H) R X Q G D W L R Q ¶ V U H F R Q G Q L W H S G R W L X P P L P D Q D V R O O - X Q H

	2018	2017
$ V V H W		

*$6% 6WDWHPHQW1R. *Accounting and Financial Reporting for Postemployment Benefit Other than Pensions,* UHTXLUH WKDW WKH UHSRUWHG DVVHWV OLDELOLWLHV DQG QHW SRVLWLRQ
FHUWDLQ GHILQHG WKLVPHUSRUWV MXRUPHRODUHZLQJH WLPH

9DOXDWLRQ 'DWH -XO\
0HDVXUHPHQW 'DWH-XQH
0HDVXUHPHQW 3HULRG WR --XQHH

(l) Net Position

7KH)RXQGDWLRQ GDQVHVWILSHRGVLQWRBQWKHFUHRHYRZLQJ

7KH)RXQGDWLRQ UHFRJQL]HV DFFDUXHG LQWHUHVW RQ LWV LQYHVWPHQWV DV SDUW RI WKH LQFRPH WD[SURYLVLRQ RQ XQUHDOL]HG DQG UHDOL]HG JDLQV DQG ORVVHV UHODWHG WR XQFHUWDLQ WD[SRVLWLRQV

7KH)RXQGDWLRQ ILOHV LQIRUPDWLRQ 5HWXUQV LQ WKH 8QLWHG 6WDWHV DQG YDULRXV VWDWHV DQG ORFDO MXULVGLFWLRQV 7KH)RXQGDWLRQ¶V H[DPLQDWLRQ E\ WKH ,QWHUQDO 5HYHQXH 6HUYLFH DQG YDULRXV VWDWH DQG ORFDO MXULVGLFWLRQV KDV EHHQ FRPSOHWHG IRU WKH \HDUV VWDUWLQJ

(2) Cash and Cash Equivalents

7KH)RXQGDWLRQ FRQVLGHUV DOO KLJKO\ OLTXLG LQYHVWPHQWV ZLWK DQ RULJLQDO PDWXULW\ RI WKUHH PRQWKV RU OHVV WR EH FDVK DQG FDVK HTXLYDOHQWV ZKLFK DUH VWDWHG DW -XQH RWKHU DJHQFLHV

(3) Investments

7KH)RXQGDWLRQ¶V LQYHVWPHQW SROLF\ GLUHFWV WKDW LWV LQ

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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,QYHVWPHQWV FRQVLVW RI WKH IROORZLQJ DW -XQH

7KH IROORZLQJ LQGLFDWHV WKH FODVVLILFDWLRQV DQG OHYHOV RI LQSXWV XVHG WR PHDVXUH WKH IDLU YDOXH RI WKH
-XQH

/$,) LV D YROXQWDU\ SURJUDP FUHDWHG E\ WKH &DOLIRUQLD OHJLVODWXUH DQG VSHFLDO GLVWULFWV WKDW UDLVHV IXQGV WR SURYLGH GHPRQVWUDWLRQ RI WKH &DOLIRUQLD FRPPXQLW\ FROOHJH GLVWULFWV RU FUHGLW UISNV WR EH GLVFORVHG LQ WKH *Deposit and Investment Risk Disclosures—an amendment of GASB Statement No. 3*

(b) Fair Value Measurement and Application

6$6% 6WDWHPHQW 1R. Fair Value Measurement and Application VHWV IRUWK WKH IUDPHZRUN IRU PHDVXULQJ IDLU YDOXH 7KDW IUDPHZRUN LQFOXGHV D IDLU

The following table shows the investments by the fair value level as of June 30, 2018:

	6/30/2018	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant	

(c) Custodial Credit Risk

Custodial credit risk for deposits is the risk that the Foundation will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and Education Code do not contain any legal or policy requirements that would limit the 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. The risk is mitigated in that the Foundationôs deposits are maintained in financial institutions that are fully insured or collateralized as required by state law.

(d) Interest Rate Risk

Interest rate risk is the risk of loss due to the fair value of an investment falling due to rising interest rates. As a means of limiting its exposure to fair value losses from rising interest rates, short-term investments are limited to relatively liquid instruments such as certificates of deposit, savings accounts, Federally-guaranteed notes and bills, money market mutual funds, SMIF, or LAIF. Interest rate risk is mitigated by ensuring sufficient liquidity to meet cash flow needs and only then investing in longer-term securities. There is no interest rate risk for money market mutual funds as they are available on demand.

(e) Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of an entity ' s investment in a single issuer. In order to maximize the rate of return in the Foundationôs long-term investment portfolio while preserving capital and limiting concentration of credit risk, the Foundationôs

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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)RU WKH PHDVXUHPHQW SHULRG WKH)RXQGDWLRQ V WRWDO SHQVLRQ H[SHQVH IRU DFWLYH HPSOR\HHV DQG WKRVH FRQWULEXWHG UHG WRWDO SHQVLRQ OLDELOLW\ DQG

Actual Methods and Assumptions Used to Determine Total Pension Liability

7KH WRWDO SHQVLRQ OLDELOLW\ KDV EHHQ GHWHUPLQHG E\ OLIH LQ WKH -XQH DFWXDULDO YDOXDWLRQ WKDW SHQVLRQ ZDV EDVHG RQ WKH IROORZLQJ DVVXPSWLRQV

[1] 7KH PRUWDOLW\ WDEOH XVHG ZDV GHY

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.

1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH
<HDU (QGHG -XQH

,Q GHWHUPLQLQJ WKH ORQJ WHUPRIR[SHEQWWHRGDUEDRVXHQRM EUHWWKXV
ORQJ WHUP PDUNHW UHWXUQ H[SHFQWDWQRQGV3ZHEOOFD(PSW
5HWLUHPHQW)XQGQJFBVkWRBRZFVDC8HULHXQGUVQ DPVIHDWOFWDKV VHY
FRPSRXQG JHRPHWEDEFXHDWXUQVRZHUWWKH VKHDUWV WDQG WKH
\HDUV XVLQJ EXLOGLQJ EORFNRDSQDSDUFKWXUQQJIRUKEHRW
DQG OQJ WFHUP PWKEHHSUHLVWQWDDEÊ«¥-ÎÝwsX& IRDÀ •` pb F K

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.

1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH
<HDU (QGHG -XQH

7KH DPRUWL]DWLRQ H[SHQVH RQ GLVFRXQW RQ LVVXDQFH RI GHEW LV FDOFXODWHG XVLQJ WKH

1HW 'LIIHUHQFH EHWZHHQ 3URMHFWHG DQG $FWXDO ,QYHVWPHQW (DUQLQJV RQ 3HQVLRQ 3ODQ ,QYHVWPHQWV	
$OO RWKHU DPRXQWV	6WUDLJKW OLQH DPRUWL]DWLRQ RYHU UHPDLQLQJ VHUYLFH OLIHWLPH ($56/ DUH SURYLGHG ZLWK SHQVLRQ DFWLYLWLHV RI WKH EHJLQQLQJ RI WKH PHDVXUH

7KH 1HW 'LIIHUHQFH EHWZHHQ 3URMHFWHG DQG $FWXDO 3HQVLRQ ,QYHVWPHQW (DUQLQJV RQ 3HQVLRQ 3ODQ ,QYHVWPHQWV LV DPRUWL]HG RYHU D ILYH \HDU 2SHUDWLRQDO VKRQVDUHWRJDQLJKWG H[SHQVH GXULQJ WKH EHGDVXGHPKHQWLHSHHLQFLQE HLWZHLQ 3URM $FWXDO ,QYHVWPHQWV RQ 3HQVLRQ DQG 3HQVLRQ ,QYHVWPHQWV RQ DPRUWL]DWLRQ SHULRGV 7KHWZHQSE W3XRPHQWHGW (DU 3HQVLRQ 3ODQ ,QYHVWPHQWV &RQWKHXQLYHUVHQWV WKH EDODQFH UHFRUGHG LQ WKH PHDVXUHPHQW SHULRG EHJLQQLQJ SRGLRQ PHQ

'HIHUUHG 2XWIORZV RI 5HVRXUFHV

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH
<HDU (QGHG -XQH

'LVFRXQW 5DWH

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH
<HDU (QGHG -XQH

/RQJ 7HUP ([SHFWHG 5DWH RI 5HWXUQ±HDVW RI[S-HXQWHG UDWH
IRU HDFK PDMRU LQYHVWPHQW FIORDVVRZQ WKH 3ODQ¶V SRUW

Investment Class	Target Allocation	Long-Term Expected Real Rate of Return[1]
(TXLW\		
)L[HG ,QFRPH		
5(,7V		
&DVK		

-30RUJDQ DULWKPHWLF /RQJ 7HUP &DSLWDO0DQDJHPHQW&RQVHUYDWLVP

7KH DERYH WDEOH VKRZV WKH WDUJHW DOORFDWLRQ&RQVHUYDWLVP&RQVHUYDWLRQ
SROLF\

(d) Discount Rate

7KH GLVFRXQW UDWH LV EDVHG RQ&WDHSOUHQWGHRI DUHWKHQR
EHQHILWV FRYHUHGGED SLCHDQQG DRVVHLQVWWDQ[IRUUHPS\WDJHQHUDO
PXQLFLSDO ERQGV ZLWK DQ DYHUDHQHUDWLQRWRIFRSYHSDHGU EE

$ERYH DUH WKH DULWKPHWLF ORQW WHHDVUHDO WUKHWEHW[WI
SURYLGHG LQ D UHSRUW E\ -3 0RVJZKQUH)REDVHGUROKLHVWRU
LQGH[UHDO UHWXUQV RYHU WKH\LWD\VW[HGHLQYHVWPXHQWJP LD[
LQIODWLRQ UDWH ,QYHVWPHQW H$SHLQWHVSZHUHDVXRHGHW
PDWFKHG ZLWK FDVK IORZV IRU EHQHWWRQFRY%HUHG E\%RQG
2EOLJDWLRQ LQGH[ZDV PDWFKHG ZLQKDWDVWKVOWRZVPEHRWX
UHDVRQDEOHQHVV RI WKH FKRLFH LQ GLVFRXQW UDWH

	June 30, 2017	June 30, 2018
'LVFRXQW 5DWH		
%RQG %X\HU	%RQG *2 ,QGH[	

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH
<HDU (QGHG -XQH

7KH UHFRJQLWLRQ SROLFLHV RI WKH RUJDQL

1HW GLIIHUHQFH EHWZHHQ SURMHFWH

(10) Designated Net Position

8QUHVWULFWHG QHW SRVLWLRQ ZHUH JUDQWHG EV DWKH %RDUG

(11) Transactions with Affiliates

7KH)RXQGDWLRQ HQWHUV LQWR WUDQVDFWLRQV ZLWK &DOLIRUQLD 6WDWH 8QLYHUVLW (DVW %D\ &RQFHVVLRQV &R ,QF RI &DOLIRUQLD 6WDWH 8QLYHUVLW (DVW %D\ (GXFDWLRQDO)RXQGDWLRQ LQF FROOHFWLYHO NQRZQ DV

7KH)RXQGDWLRQ OHDVHV WKH ODQG DQG XLOGLQJV XVHG LQ LWV RSHUDWLRQV IURP &DOLIRUQLD 6WDWH XQGHU DQ RSHUDWLQJ OHDVH DJUHHPHQW WKH ILQDQFLDO VWDWHPHQWV UHIOHFW UHQWDO UHYHQXH RI DQG UHODWHG H[SHQVH RI WKH UHODWLYH YDOXH

'XULQJ WKH \HDU HQGHG -XQH WKH)RXQGDWLRQ UHFHLYHG DQG UHSRUWHG &RQWULEXWLRQV RI SURYLGHG WR WKH 8QLYHUVLW DQG LWV VWXGHQWV

,Q DGGLWLRQ DPRXQWLQJ WR DQG UHSRUWHG DV 8QUHVWULFWHG ZDV

(12) Functional Allocation of Expenses

7KH FRVWV RI SURYLGLQJ WKH YDULRXV SURJUDPV DQG VXSSRUWLQJ VHUYLFHV KDYH EHHQ VXPPDUL]HG RQ D IXQFWLRQDO EDVLV LQ WKH VFKHGXOH RI H[SHQVHV &RVWV GLUHFWO DWWULEXWDEOH WR SURJUDPV DQG VXSSRUWLQJ VHUYLFHV KDYH EHHQ DOORFDWHG DPRQJ WKH EHQHILWHG DQG VXSSRUW

(13) Contingencies

7KH)RXQGDWLRQ KDV FHUWDLQ FRQWLQJHQW OLDELOLWLHV WKDW DULVH LQ WKH QRUPDO FRXUVH RI LWV RSHUDWLRQV 7KHVH OLDELOLWLHV DUH QRW H[SHFWHG WR KDYH D PDWHULDO HIIHFW

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
1RWHV WR)LQDQFLDO 6WDWHPHQWV &RQWLQXH

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Required Supplementary Information
Year Ended June 30, 2018

Schedules of Required Supplementary Information - Pension

Schedule of the Plan's Proportionate Share of Net Pension Liability and Related Ratio in Relation to PERF C[1]

Net pension liability and fiduciary net position are allocated to the plan based on its proportion of the Miscellaneous Risk Pool. However, GASB Statement No. 68 requires that employers report certain proportions as a percentage of the total plan (PERF C, excluding the 1959 Survivors Risk Pool), which includes both the Miscellaneous and Safety Risk Pools. All cost sharing public agency plans are categorized as either Miscellaneous or Safety within PERF C. The table below represents the plan's proportion of PERF C, excluding the 1959 Survivors Risk Pool, and not its proportion of the Miscellaneous Risk Pool.

	2017	2016	2015	2014
Plan ' s Proportion of the Net Pension Liability	0.12020%	0.12318%	.12828%	0.04964%
Plan ' s Proportionnate Share of the Net Pension Liability	$ 4,220,2	$ 3,612,002	$ 2,786,628	$ 3,089,169
Plan ' s Covered Payroll	-	-	50,217	1,855,126
Plan ' s Proportionate Share of the Net Pension Liability as as Percentage of its Covered Payroll	-	-	5549.17%	166.52%
Plan ' s Proportionate Share of the Fiduciary Net Position as Percentage of the Plan ' s Total Pension Liability	27.14%	.1124	16.54%	17.59%
Plan ' s Proportionate Share of Aggregate Employer Contributions	$ 60,857	138,864	$ 2,800	$ 234,666

[1] This is a 10-year schedule. Information in this schedule is not available prior to 2014. Additional years will be added to this schedule in future fiscal years until 10 years of data is presented.

Schedule of Plan Contributions[1]

	2017	2016	2015	2014
Actuarially Determined Contribution	$ 160,857	$ 138,864	$ 2,800	$ 234,666
Contributions in Relation to the Actuarially Determined Contribution	160,857	138,864	2,770	234,666
Contribution Deficiency (Excess)	$ -	$ -	$ 30	$ -
Covered Payroll	$ -	$ -	$ 50,217	$ 1,855,126
Contributions as a Percentage of Covered Payroll	-	-	5.5%	12.65%

[1] This is a 10-year schedule. Information in this schedule is not available prior to 2014. Additional years will be added to this schedule in future fiscal years until 10 years of data is presented.

Change in Assumptions

There were no changes in assumptions during the measurement period ended June 30, 2017.

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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Schedule of Changes in the Net OPEB Liability and Related Ratios

2018

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CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Schedule of Net Position
June 30, 2018
(for inclusion in the California State University)

Assets:	
Current assets:	
Cash and cash equivalents	$ 785,829
Short-term investments	20,743,633
Accounts receivable, net	1,771,945
Capital lease receivable, current portion	—
Notes receivable, current portion	—
Pledges receivable, net	—
Prepaid expenses and other current assets	—
Total current assets	23,301,407
Noncurrent assets:	
Restricted cash and cash equivalents	—
Accounts receivable, net	—
Capital lease receivable, 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	4,150,475
Other assets	—
Total noncurrent assets	4,150,475
Total assets	27,451,882
Deferred outflows of resources:	
Unamortized loss on debt refunding	—
Net pension liability	553,739
Net OPEB liability	36,350
Others	—
Total deferred outflows of resources	590,089
Liabilities:	
Current liabilities:	
Accounts payable	1,000,681
Accrued salaries and benefits	—
Accrued compensated absences, current portion	—
Unearned revenues	1,373,496
Capital lease obligations, current portion	—
Long-term debt obligations, current portion	230,000
Claims liability for losses and loss adjustment expenses, current portion	—
Depository accounts	2,926,815
Other liabilities	21,375
Total current liabilities	5,552,367
Noncurrent liabilities:	
Accrued compensated absences, net of current portion	—
Unearned revenues	—
Grants refundable	—
Capital lease obligations, net of current portion	—
Long-term debt obligations, net of current portion	1,859,327
Claims liability for losses and loss adjustment expenses, net of current portion	—
Depository accounts	—
Net other postemployment benefits liability	1,251,714
Net pension liability	4,820,220
Other liabilities	—
Total noncurrent liabilities	7,931,261
Total liabilities	13,483,628
Deferred inflows of resources:	
Service concession arrangement	—
Net pension liability	154,015
Net OPEB liability	—
Unamortized gain on debt refunding	—
Nonexchange transactions	—
Others	—
Total deferred inflows of resources	154,015
Net Position:	
Net investment in capital asset	2,045,793
Restricted for:	—
Nonexpendable – endowment	—
Expendable:	—
Scholarships and fellowship	—
Research	—
Loans	—
Capital projects	—
Debt service	—
Others	—
Unrestricted	12,358,535
Total net position	$ 14,404,328

See accompanying note to supplementary information

Revenues:		
Operating revenues:		
Student tuition and fees, gross	$	—
Scholarship allowances (enter as negative)		—
Grants and contracts, noncapital:		
Federal		5,527,910
State		905,996
Local		—
Nongovernmental		1,269,450
Sales and services of educational activities		—
Sales and services of auxiliary enterprises, gross		—
Scholarship allowances (enter as negative)		—
Other operating revenues		612,018
Total operating revenues		8,315,374
Expenses:		
Operating expenses:		
Instruction		1,866,196
Research		1,372,921
Public service		2,323,336
Academic support		995,596
Student services		1,145,307
Institutional support		—
Operation and maintenance of plant		—
Student grants and scholarships		—
Auxiliary enterprise expenses		2,233,370
Depreciation and amortization		150,109
Total operating expenses		10,086,835
Operating income (loss)		(1,771,461)
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		1,084,282
Endowment income (loss), net		—
Interest expense		(62,092)
Other nonoperating revenues (expenses) - excl. interagency transfers		—
Other nonoperating revenues (expenses) - interagency transfers		—
Net nonoperating revenues (expenses)		1,022,190
Income (loss) before other revenues (expenses)		(749,271)
State appropriations, capital		—
Grants and gifts, capital		—
Additions (reductions) to permanent endowment		—
Increase (decrease) in net position		(749,271)
Net position:		
Net position at beginning of year, as previously reported		14,683,333
Restatements		470,266
Net position at beginning of year, as restated		15,153,599
Net position at end of year	$	14,404,328

1 Restricted cash and cash equivalents at June 30, 2018:

Portion of restricted cash and cash equivalents related to endowments	$ —
All other restricted cash and cash equivalents	—
Total restricted cash and cash equivalents	$ —

2.1 Composition of investments at June 30, 2018:

	Current Unrestricted	Current Restricted	Total Current	Noncurrent Unrestricted	Noncurrent Restricted	Total Noncurrent	Total
State of California Surplus Money Investment Fund (SMIF)	$ —	1	1	—	—	—	1
State of California Local Agency Investment Fund (LAIF)	220,890	358,737	579,627	—	—	—	579,627
Corporate bonds							

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Other Information
June 30, 2018
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3.2 Detail of depreciation and amortizationexpense for the year ended June 30, 2018:

Depreciation and amortization expense related to capitard

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Other Information
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8 Transactions with related entities:

	Amount
Payments to University for salaries of University personnel working on contracts, grants, and other programs	$ 4,543,727
Payments to University for other than salaries of University personnel	1,353,654
Payments received from University for services, space, and programs	149,027
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)	(392,190)
Other amounts (payable to) University (enter as negative number)	—
Accounts receivable from University (enter as positive number)	—
Other amounts receivable from University	—

9 Other postemployment benefits (OPEB) liability
Intentionaly left blank - not required/applicable eff FY17/18

10 Pollution remediation liabilities under GASB Statement No. 49:

Description	Amount
Add description	$ —
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Add description	—
Total pollution remediation liabilities	$ —
Less: current portion	—
Pollution remedition liabilities, net of current portion	—

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CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Other Information
June 30, 2018
(for inclusion in the California State University)

CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
Other Information
June 30, 2018
(for inclusion in the California State University)

12 Natural Classifications of Operating Expenses:

	Salaries	Benefits	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	553,265	242,021	8,820	1,062,090	—	1,866,196
Research	561,550	162,605	120,000	528,766	—	1,372,921
Public service	766,814	359,927	—	1,196,595	—	2,323,336
Academic support	587,048	193,479	1,000	214,069	—	995,596
Student services	672,443	356,358	—	116,506	—	1,145,307
Institutional support	—	—	—	—	—	—
Operation and maintenance of plant	—	—	—	—	—	—
Student grants and scholarships	—	—	—	—	—	—
Auxiliary enterprise expenses	—	—	—	2,233,370	—	2,233,370
Depreciation and amortization	—	—	—	—	150,109	150,109
Total	3,141,120	1,314,390	129,820	5,351,396	150,109	10,086,835

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CALIFORNIA STATE UNIVERSITY, EAST BAY FOUNDATION, INC.
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1. Supplementary Schedules

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