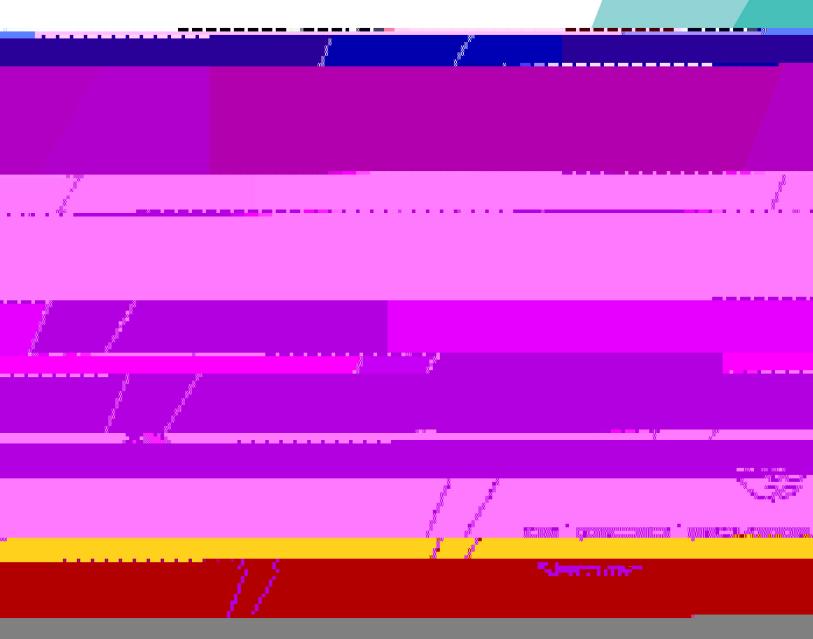
Cal State East Bay Educational Foundation, Inc. (A Component Unit of California State University, East Bay)

Financial Statements and Supplementary Information

Year Ended June 30, 2022



$\label{eq:CalState} \textbf{Cal State East Bay Educational Foundation, Inc.}$

Table of Contents Year Ended June 30, 2022

INDEPENDENT AUDITORS REPORT	1
MANAGEMENT'S DISCUSSION ANALYSIS	4
FINANCIAL STATEMENTS	
STATEMENT OF NET POSITION	7
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	8
STATEMENT OF CASH FLOWS	9
STATEMENT OF FIDUCIARY NET POSITION	10
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION	11
NOTES TO FINANCIAL STATEMENTS	12
OTHER SUPPLEMENTARY INFORMATION FOR CALIFORNIA STATE UNIVERSITY OFFICE OF THE CHANCELLOR	
SCHEDULE OF NET POSITION	21
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION	22
OTHER INFORMATION	23
NOTE TO SUPPLEMENTARY INFORMATION	30



INDEPENDENT AUDITORS' REPORT

Board of Directors

Board of Directors

Board of Directors Cal State East Bay Educational Foundation, Inc.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's

Management's Discussion and Analysis (Continued) Year Ended June 30, 2022 (Unaudited)

This section of Cal State East Bay Educational Foundation, Inc.'s (Educational Foundation) annual financial report includes some of management's insights and analyses of the Educational Foundation's financial performance for the year ended June 30, 2022. This discussion has been prepared by management and should be read in conjunction with the financial statements and notes.

Financial Highlights

- Total assets increased overall by \$3.9 million primarily due to a \$1.5 million increase in current assets and a \$2.3 million increase in noncurrent assets. The increase in current assets were from capital and noncapital contributions received and an increase in pledges receivable, offset by a reduction in the value of investment portfolio. The noncurrent assets increased primarily from an increase in noncurrent pledges combined with additions to permanent endowments.
- Net operating income increased by \$6.7 million primarily from capital and noncapital gift contributions received during the year. In addition, the total contributions to support the University was lower in the current year as compared to the prior year.
- Non-operating revenues decreased by \$6.4 million due to the significant decrease in the value of investment portfolio, as a result of decline of the overall global market conditions.

Overview of the Financial Statements

The annual report consists of a series of financial statements, prepared in accordance with the Governmental Accounting Standards Board (GASB) Statement No. 35, Basic Financial Statements - and Management's Discussion and Analysis - for Public Colleges and Universities. This standard is applicable to the Educational Foundation because it is a component unit of California State University, East Bay (University). Consistent with the University, the Educational Foundation has adopted the Business-Type Activity (BTA) reporting model to represent its activities.

The financial statements include the statement of net position; the statement of revenues, expenses, and changes in net position; and the statement of cash flows. All sections should be considered together to obtain a complete understanding of the financial picture of the Educational Foundation. The discussion has been prepared by management and should be read in conjunction with the basic financial statements and accompanying notes.

Cal State East Bay Educational Foundation, Inc. Management's Discussion and Analysis (Continued) Year Ended June 30, 2022 (Unaudited)

Notes to Financial Statements

Cal State East Bay Educational Foundation, Inc. Management's Discussion and Analysis (Continued) Year Ended June 30, 2022 (Unaudited)

Statements of Revenues, Expenses and Changes in Net Position

2022 2021

Statement of Net Position Year Ended June 30, 2022

(With Comparative Totals for 2021)

	2022	2021	
ASSETS	<u> </u>		
Current assets:			
Cash	\$ 4,026,253	\$ 1,134,334	
Investments	3,764,879	5,897,715	
Accounts receivable	357,605	434,720	
Pledges receivable, net	1,259,679	395,506	
Total current assets	9,408,416	7,862,275	
Noncurrent assets:			
Endowment investments	15,588,660	14,647,215	
Pledges receivable, net	1,846,357	425,553	
Total noncurrent assets	17,435,017	15,072,768	
Total assets	26,843,433	22,935,043	
LIABILITIES			
Current liabilities:			
Accounts payable	12,393	31,302	
Total current liabilities	12,393	31,302	
NET POSITION			
Restricted:			
Nonexpendable-endowments	15,588,660	14,647,215	
Expendable:			
Scholarships and fellowships	1,240,764	3,838,705	
Capital projects	4,500,338	363,609	
Other programs	4,778,693	3,462,078	
Unrestricted	722,585	592,134	
Total net position	\$ 26,831,040	\$ 22,903,741	

Statement of Revenues, Expenses, and Changes in Net Position Year Ended June 30, 2022

(With Comparative Totals for 2021)

		2022	2021		
REVENUES	<u> </u>		_		
Operating revenues					
Gifts, capital	\$	4,155,892		\$ 47,937	
Gifts, noncapital		3,476,472		2,141,297	
Additions to permanent endowments		942,970		692,500	
Other operating revenues		260,250	_	276,725	
Total operating revenues	_	8,835,584	_	3,158,459	
EXPENSES					
Operating expenses:					
Contributions to support activities of the University		2,169,914		3,274,025	
Accounting and administrative cost		131,413	_	127,776	
Total operating expenses		2,301,327	_	3,401,801	
Net operating income (loss)		6,534,257	_	(243,342)	
NONOPERATING REVENUES (EXPENSES)					
Investment gain (loss), net		(2,793,120)		3,688,427	
Investment income, net		186,162	_	118,414	
Total nonoperating revenues (expenses)		(2,606,958)	_	3,806,841	
INCREASE IN NET POSITION		3,927,299		3,563,499	
NET POSITION					
Net position, Beginning of year		22,903,741	_	19,340,242	
Net position, End of year	\$	26,831,040	=	\$ 22,903,741	

Statement of Cash Flows Year Ended June 30, 2022 (With Comparative Totals for 2021)

	2022	2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from contributors	\$ 6,290,357	\$ 3,646,049
Payments for contributions to the University	(2,169,914)	(3,274,025)
Payments for accounting and administrative costs	(131,413)	

Statement of Fiduciary Net Position Custodial Fund Year Ended June 30, 2022

(With Comparative Totals for 2021)

ASSETS	 2022	 2021	
Investments at fair value		 	
Corporate bonds	\$ 56,960	\$ 65,177	
Equity securities	319,082	418,799	
U.S. treasury securities	51,850	40,245	
Municipal Bonds	25,686	26,636	
U. S. Agency Securities	-	857	
Money market mutual funds	32,358	45,461	
Mutual funds	77,005	123,039	
Alternative Investments	 42,028		
Total investments	604,969	720,214	
Total assets	604,969	 720,214	
LIABILITIES	 	-	
NET POSITION			
Restricted:			
Individuals, organizations, and other governments	604,969	720,214	
Total net position	\$ 604,969	\$ 720,214	

Statement of Changes in Fiduciary Net Position Custodial Fund Year Ended June 30, 2022 (With Comparative Totals for 2021)

2022 2021

ADDITIONS

Notes to Financial Statements (Continued)
June 30, 2022

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Cal State East Bay Educational Foundation, Inc. (Educational Foundation) is a California tax-exempt, nonprofit corporation organized in 1963 as the Cal State-Affiliates to support California State University, East Bay (University). The Educational Foundation promotes private sector support for educational activities to supplement state support. Contributions to the Educational Foundation support scholarships and other University programs.

B. Financial Reporting Entity

The basic financial statements include the accounts of the Educational Foundation. The Educational Foundation is a government organization under accounting principles generally accepted in the United States of America and is also a component unit of the University, a public university under the California State University system. The Educational Foundation has chosen to use the reporting model for special-purpose governments engaged only in business-type activities.

C. Basis of Presentation

The 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 as prescribed by the Governmental Accounting Standards Board (GASB). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Voluntary nonexchange transactions are recognized as revenue as soon as all eligibility requirements have been met.

D. Fiduciary Activities

The Educational Foundation is the custodian of investments held for the California State University East Bay, Alumni Association. These activities are presented in a separate statement of Net Fiduciary Position and Statement of Changes in Fiduciary Net Position.

E. Use of Estimates

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

F. Cash and Cash Equivalents

The Educational Foundation considers highly liquid investments with a maturity of three months or less to be cash and cash equivalents.

Notes to Financial Statements (Continued) June 30, 2022

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

G. Pledges Receivable

Pledges that are expected to be collected within one year are reflected as current and are recorded at their net realizable value. Pledges that are due in subsequent years are reflected as noncurrent and are discounted to their present value using risk-adjusted rates. The discount rate for the year ended June 30, 2022 was 3.26%. Allowance for

Notes to Financial Statements (Continued)
June 30, 2022

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Notes to Financial Statements (Continued)
June 30, 2022

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Educational Foundation recognizes accrued inte

Notes to Financial Statements (Continued)
June 30, 2022

NOTE 2 INVESTMENTS (CONTINUED)

Primary government nonoperating revenues (expenses), net, consists of the following:

	2022	2021
Realized and unrealized gains	\$ (2,793,120)	\$ 3,688,427
Interest and dividends, net of fees	 186,162	118,414
Total	\$ (2,606,958)	\$ 3,806,841

Notes to Financial Statements (Continued) June 30, 2022

NOTE 2 INVESTMENTS (CONTINUED)

D. Interest Rate Risk

This is the risk of loss due to the fair value of an investment falling due to interest rates rising. As a means of limiting this exposure, 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.

The following indicates the credit and interest rate risk of investments as of June 30, 2022. The credit ratings listed are for Moody's Investor Services.

	Weighted-							
	Average				Rating			
	Duration (Years)	Fair Value	AAA	Aa1-Aa3	A1-A3	BA1	Baa1- Baa3	NR
Corporate bonds	5.42	\$ 1,822,191	\$ -	\$ 17,948	\$ 1,135,184	\$ -	\$ 667,990	\$ 1,069

E. Fair Value Measurement and Application

GASB Statement No. 72, Fair Value Measurement and Application, sets forth the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1- Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Educational Foundation has the ability to access.

Level 2- Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in inactive markets; inputs other than quoted prices that are observable for the asset or liability; or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3- Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The valuation technique utilized to measure the investments is the market approach using prices and other relevant information generated by market transactions involving identical or comparable assets.

Money Market Funds are not categorized under the fair value hierarchy and are shown at Net Asset Value (NAV). These investments are measured at amortized cost when calculating NAV per share (or its equivalent) of the investment.

Alternative investments are not categorized under the fair value hierarchy and are shown at Net Asset Value (NAV). The Foundation uses NAV as a practical expedient to determine fair value of all underlying investments which (a) do not have a readily determinable fair value; and (b) are in investment companies or similar entities that report their investment assets at fair values.

Notes to Financial Statements (Continued) June 30, 2022

NOTE 2 INVESTMENTS (CONTINUED)

The following shows the investments by fair value level as of June 30, 2022:

Primary Government:	Fair Value Measurements Using							
Investment by Fair Value Level			iı	Quoted Prices a Active Markets for Identical Assets	S	Significant Other Observable Inputs		
		Total		Level 1		Level 2		NAV
Corporate bonds	\$	1,822,191	\$	-	\$	1,822,191	\$	-
Equity securities		10,207,743		10,207,743		-		-
Mutual funds		2,463,475		-		2,463,475		-
U.S. treasury securities		1,658,748		-		1,658,748		-
Municipal bonds		821,709		-		821,709		-
Money market mutual funds		1,035,171		-		-		1,035,171
Alternative Investments		1,344,502		-		-		1,344,502
Total investments by fair value level	\$	19,353,539	\$	10,207,743	\$	6,766,123	\$	2,379,673
Fiduciary Fund: Investment by Fair Value Level	-		in A	Fair Value Meas Quoted Prices Active Markets for Identical Assets	Sig	ents Using nificant Other Observable Inputs		
		Total		Level 1		Level 2	1	NAV
Corporate bonds	\$	56,960	\$	-	\$	56,960	\$	-
Equity securities		319,082		319,082		-		-
Mutual funds		77,005		-		77,005		-
U.S. treasury securities		51,850		-		51,850		-
Municipal bonds		25,686		-		25,686		-
Money market mutual funds		32,358		-		-		32,358
Alternative Investments		42,028		-		-		42,028
Total investments by fair value level	\$	604,969	\$	319,082	\$	211,501	\$	74,386

Notes to Financial Statements (Continued) June 30, 2022

NOTE 3 PLEDGES RECEIVABLE

Pledge receivables consist of the following:

	 2022	 2021
Receivable in less than one year	\$ 1,261,741	\$ 401,756
Receivable in one to five years	2,066,774	446,991
Less: allowance for doubtful accounts	(2,062)	(6,250)
Less: discount factor to present value	 (220,417)	 (21,438)
Total	\$ 3,106,036	\$ 821,059

Other Supplementary Information For California State University Office of the Chancellor

Cal State East Bay Educational Foundation, Inc. Schedule of Net Position Year Ended June 30, 2022

Current assets: Cash and cash equivalents 4,026,253 Short-term investments Accounts receivable, net 3,764,879 357,605

Other Information

Year Ended June 30, 2022

Portion of restricted cash and cash equivalents related to endowments

 All other restricted cash and cash equivalents

 Noncurrent restricted cash and cash equivalents

 Current cash and cash equivalents
 4,026,253

 Total
 \$ 4,026,253

2.1 Composition of investments:

Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments:	Investment Type		Current	Noncurrent	Total
Certificates of deposit U.S. agency securities U.S. agency securities U.S. treasury securities 322,679 1,336,069 1,658,744 Municipal bonds 159,849 661,860 821,703 Asset backed securities Asset backed	Money market funds	\$	201,375 \$	833,796	1,035,171
U.S. agency securities U.S. treasury securities U.S. treasury securities U.S. treasury securities U.S. treasury securities 322,679 1,336,069 1,658,748 Municipal bonds 159,849 661,860 821,701 Corporate bonds Asset backed securities Wortgage backed securities Commercial paper Mutual funds 479,224 1,984,251 2,463,478 Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments: Private equity (including limited partnerships) Hedge funds Managed futures Real estate investments (including REITs) Commodities Derivatives Other alternative investment pools CSU Consolidated 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 Total other investments 1,985,730 1,982,730 1,982,730 1,133,086	Repurchase agreements				
U.S. treasury securities 322,679 1,336,069 1,658,748 Municipal bonds 159,849 661,860 821,705 Corporate bonds 354,474 1,467,717 1,822,197 Asset backed securities Mortgage backed securities Commercial paper Mutual funds 479,224 1,984,251 2,463,475 Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,745 Alternative investments: The degree funds Amanged futures Real estate investments (including REITs) 220,421 912,667 1,133,085 Commodities Derivative southern through the strength of the attentative investment Pool (formerly SWIFT) State of California Surplus Money Investment Fund (LAIF) State of California Surplus Money Investment Fund (SMIF) Other investments: 3,764,879 15,588,660 19,355,353 Ecse andowment investments (enter as negative number) (15,588,660) (15,588,660)	Certificates of deposit				
Municipal bonds 159,849 661,860 821,706 Corporate bonds 354,474 1,467,717 1,822,191 Asset backed securities	U.S. agency securities				
Corporate bonds	U.S. treasury securities		322,679	1,336,069	1,658,748
Asset backed securities Mortgage backed securities Commercial paper Mutual funds 479,224 1,984,251 2,463,475 Exchange traded funds Exchange traded funds Exchange traded funds Exquity securities 1,985,730 8,222,013 10,207,743 Alternative investments: Private equity (including limited partnerships) 41,127 170,287 211,414 Hedge funds Managed futures Real estate investments (including REITs) 220,421 912,667 1,133,088 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 1.70tal Other investments 1.70tal investments 1.70tal investments (enter as negative number) (15,588,660) (15,588,660)	Municipal bonds		159,849	661,860	821,709
Mortgage backed securities Commercial paper Mutual funds 479,224 1,984,251 2,463,475 Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments: Private equity (including limited partnerships) 41,127 170,287 211,414 Hedge funds Hedg	Corporate bonds		354,474	1,467,717	1,822,191
Commercial paper Mutual funds 479,224 1,984,251 2,463,475 Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,743 MICE and Explain investments: Private equity (including limited partnerships) 41,127 170,287 211,414 Medge funds Managed futures Real estate investments (including REITs) 220,421 912,667 1,133,088 Commodities Derivatives Other alternative investment pools CSU Consolidated Investment pools CSU Consolidated Investment Pool (formerly SWIFT) State of California Local Agency Investment Fund (LAIF) State of California Surplus Money Investment Fund (SMIF) COther investments	Asset backed securities				
Mutual funds 479,224 1,984,251 2,463,475 Exchange traded funds 1,985,730 8,222,013 10,207,743 Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments: Private equity (including limited partnerships) 41,127 170,287 211,414 Hedge funds Managed futures Real estate investments (including REITs) 220,421 912,667 1,133,088 Commodities Derivatives Other alternative investment Other external investment pools 5 5 CSU Consolidated Investment Pool (formerly SWIFT) State of California Local Agency Investment Fund (LAIF) 5 State of California Surplus Money Investment Fund (SMIF) 5 5 Other investments: - - Total Other investments 3,764,879 15,588,660 19,353,538 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	Mortgage backed securities				
Exchange traded funds Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments: Private equity (including limited partnerships) 41,127 170,287 211,414 Hedge funds Managed futures Real estate investments (including REITs) 220,421 912,667 1,133,088 Commodities Derivatives Other alternative 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 1,985,730 8,222,013 10,207,743 211,414 41,127 170,287 211,414 912,667 1,133,088 220,421 912,667 1,133,088 1,082,042 1 912,667 1,133,088 220,421 912	Commercial paper				
Equity securities 1,985,730 8,222,013 10,207,743 Alternative investments: 170,287 211,414 Private equity (including limited partnerships) 41,127 170,287 211,414 Hedge funds	Mutual funds		479,224	1,984,251	2,463,475
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 Total investments 1,588,660 19,353,533 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	Exchange traded funds				
Private equity (including limited partnerships)	Equity securities		1,985,730	8,222,013	10,207,743
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 Total investments Less endowment investments (enter as negative number) 220,421 912,667 1,133,088 220,421 912,667 1,133,0	Alternative investments:				
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 Total investments Less endowment investments (enter as negative number) 220,421 912,667 1,133,088 912,667 1,	Private equity (including limited partnerships)		41,127	170,287	211,414
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 Total investments Less endowment investments (enter as negative number) 220,421 912,667 1,133,088 220,421 912,667 1,133,088 1,1	Hedge funds				
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 Total investments 1.	Managed futures				
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 Total investments Less endowment investments (enter as negative number)	Real estate investments (including REITs)		220,421	912,667	1,133,088
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 Total investments Less endowment investments (enter as negative number) Total other investments (enter as negative number) Other investments (15,588,660) (15,588,660)	Commodities				-
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 Total investments Less endowment investments (enter as negative number) Total other investments (enter as negative number) (15,588,660)	Derivatives				
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 Total investments Less endowment investments (enter as negative number) Total Consolidated Investment Fund (LAIF)	Other alternative investment				
State of California Local Agency Investment Fund (LAIF) State of California Surplus Money Investment Fund (SMIF) Other investments: Total Other investments Total investments Less endowment investments (enter as negative number) Total of the investments (enter as negative number) 1.	Other external investment pools				
State of California Surplus Money Investment Fund (SMIF) Other investments: -	CSU Consolidated Investment Pool (formerly SWIFT)				
Other investments: - - Total Other investments - - Total investments 3,764,879 15,588,660 19,353,538 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	State of California Local Agency Investment Fund (LAIF)				
Total Other investments Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	State of California Surplus Money Investment Fund (SMIF)				
Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	Other investments:				
Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)					
Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)					-
Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)					-
Total investments 3,764,879 15,588,660 19,353,539 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)					
Total investments 3,764,879 15,588,660 19,353,538 Less endowment investments (enter as negative number) (15,588,660) (15,588,660)	Total Other investments	-			
			3,764,879	15,588,660	19,353,539
Total investments, net of endowments \$ 3,764,879 - 3,764,879	Less endowment investments (enter as negative number)	<u></u>		(15,588,660)	(15,588,660)
	Total investments, net of endowments	\$	3,764,879		3,764,879

Cal State East Bay Educational Foundation, Inc. Other Information Year Ended June 30, 2022

2.2 Fair value hierarchy in investments:

Private equity (including

=== rail value metalony in invocamente.		Overted Bridge in Astive			
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	\$ 1,035,171				1,035,171
Repurchase agreements	-				
Certificates of deposi	-				
U.S. agency securities	-				
U.S. treasur securities	1,658,748		1,658,74	8	
Municipal bonds	821,709		821,709	9	
Corporate bonds	1,822,191		1,822,19	1	
Asset backed securities	-				
Mortgage backed securities	-				
Commercialpaper	-				
Mutual funds	2,463,475		2,463,47	5	
Exchange traded funds	-				
Equity securities	10,207,743	10,207,7	743		
Alternative investments:					

Other Information (Continued) Year Ended June 30, 2022

2.3

2.0	Current	Noncurrent	Total						
Investments held by the University under contractual agreements e.g - CSU Consolidated Investment Pool (formerly SWIFT):			\$	-					
3.1 Composition of capital assets:					Balance				
	Balance June 30, 2021	Reclassifications	Prior Period Additions	Prior Period Retirements	June 30, 2021 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2022
Non-depreciable/Non-amortizable capital assets: 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:					-				-
one mangior assets.					-				-
					-				-
	-				-				-
Total Other intangible assets									

Other Information (Continued)

Year Ended June 30, 2022

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 Library books and materials Intangible assets: Software and websites Rights and easements Patents, copyrights and trademarks Licenses and permits Other intangible assets:	(112,00))			(112,000)				(112,000)
Total Other intangible assets:		-	-	-	-	-	-	-	-
Total intangible assets	(112,00	0) -	-	-	(112,000)	-	-		(112,000)
Total accumulated depreciation/amortization	(112,00	0) -	-	=	(112,000)	-	-	-	(112,000)
Total capital assets, net excluding lease assets	\$			- \$	-	-	•	•	

Lease assets, net

Total capital assets, net

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

Other Information (Continued) Year Ended June 30, 2022

3.2 Detail of de

Other Information (Continued) Year Ended June 30, 2022

6 Long-term debt obligations schedule:

Principal Interest Principal and Interest Principal and Interest Principal Interest Principal and Interest Principal and Interest Principal Intere

Year ending June 30: 4743

Other Information (Continued) Year Ended June 30, 2022

8 Restatements Restatement #1					Debit/(Credit)			
Restatement #2								
9 Natural classifications of operating expenses: Instruction Research Public service Academic support Student services Institutional support Operation and maintenance of plant Student g	Salaries	- - - - -	Bendits-Pension	Benefits- OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses

Note to Supplementary Schedules Year Ended June 30, 2022

Note 1 Supplementary Schedules

As an auxiliary organization, the Cal State East Bay Educational Foundation, Inc. is required to include audited supplementary information in its financial statements in the form and content specified by CSU. As a result, there are differences in reporting format between the Educational Foundation's financial statements and supplementary schedules for CSU.