ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2023



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INDEPENDENT AUDITORS' REPORT

Board of Directors Associated Students of the California Maritime Academy Vallejo, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Associated Students of the California Maritime Academy (the Organization), which comprise the statements of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization, as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinion.

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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditors' 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 auditors' 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 GAAS 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.

In performing an audit in accordance with GAAS 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 Associated Students of the California Maritime Academy'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 the Organization'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.

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the financial statements as a whole. The accompanying supplementary information 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 GAAS. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Management Discussion and Analysis

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Management Discussion and Analysis, which is the responsibility of management, is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2023, on our consideration of Associated Students of the California Maritime Academy'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 Associated Students of the California Maritime Academy'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 Associated Students of the California Maritime Academy's internal reporting and compliance.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Glendora, California October 13, 2023

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

This section of the Associated Students of the California Maritime Academy's (the Organization) annual financial report presents management's overview and analysis of the financial activities of the Organization for the fiscal year ended June 30, 2023. We encourage the reader to consider the information presented here in conjunction with the financial statements taken as a whole.

Introduction to the Financial Statements

This discussion and analysis are intended to serve as an introduction to the Organization's audited financial statements, which are comprised of the financial statements and the footnotes and supplemental schedules. The Organization is one nonprofit auxiliary of the California Maritime Academy (the Academy).

The required financial statements include the Statements of Financial Position, Activities, Functional Expenses, and Cash Flows. These statements are supported by notes to the financial statements, supplementary detail, and this summary. All sections must be considered together to obtain a complete understanding of the financial position of the Organization.

Statement of Financial Position

This statement includes all assets and liabilities using the accrual basis of accounting as of the schedule date. The difference between the two classifications is represented as "Net Asset"; this section of the statement identifies major categories of restrictions on these assets and reflects the overall financial position of the Organization as a whole.

Statement of Activities

This statement presents the revenue earned and the expenses incurred during the year using the accrual basis of accounting. Under the accrual basis, all increases or decreases in net assets are reported as soon as the underlying events occur, regardless of the timing of the cash flow.

Consequently, revenue and/or expenses reported during this fiscal year may result in changes to cash flow in future periods.

Notes to the Financial Statements

This additional information is essential to a full understanding of the data reported in the financial statements.

Supplemental Information

This is offered to support the required financial statements, to fulfill understanding of the operating units within the Organization.

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

Reporting Entity

The financial statements of the Academy will be separated between the Academy and its component units. The latter are separate I.R.C. 501(c)(3) nonprofit auxiliary organizations whose financial information will be presented in a discrete column and in the footnotes of the Academy's financial statements. Consequently, these auxiliaries must comply with the same governmental rulings and must present their individual separate audited financial statements in the same format.

Analytical Overview

Summary

Total assets of the Organization have decreased this year by \$36,360. This classification is comprised of current assets (cash and cash equivalents and due from CSU Maritime Academy). The decrease in total assets is due primarily to a decrease in cash and cash equivalents.

Liabilities have decreased by \$7,022.

The overall change to net assets is a decrease of \$29,338 due primarily to a decrease in operating revenue and expense. The net asset balance at June 30, 2023, was \$128,550.

Comparative Analysis of Activities and Balances

	Jun	e 30, 2023	Jun	e 30, 2022	Jun	e 30, 2021	
Operating Revenue Operating Expense	\$	155,436 184,774	\$	177,061 195,272	\$	184,645 131,744	Note 1 Note 2
Change in Net Assets	\$	(29,338)	\$	(18,211)	\$	52,901	

- Note 1: Operating revenue decreased by 12% from 2023 compared to 2022 due primarily to lower enrollment.
- Note 2: Operating expenses decreased by 5% from 2023 compared to 2022 primarily due to a decrease in hospitality expenses, contracted services, and services from other funds this year.

Capital Assets and Long-Term Debt Obligations

Capital Assets

The Organization does not use any capital assets and there was no depreciation expense for the year ended June 30, 2023.

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2023

Long-Term Debt Obligations

The Organization does not use any long-term debt to fund operations or growth.

Contacting the Organization's Financial Management

These financial statements are intended to provide students, taxpayers, investors, and creditors with a general overview of the Organization's finances. Questions about this report should be directed to the Associated Students of the California Maritime Academy at 200 Maritime Drive, Vallejo, California 94590.

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY STATEMENT OF FINANCIAL POSITION JUNE 30, 2023

ASSETS

CURRENT ASSETS Cash and Cash Equivalents	\$ 114,210
Due from CSU Maritime Academy	 14,446
Total Assets	\$ 128,656
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES Accounts Payable	\$ 106
NET ASSETS Without Donor Restriction	 128,550
Total Liabilities and Net Assets	\$ 128,656

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY STATEMENT OF ACTIVITIES YEAR ENDED JUNE 30, 2023

REVENUE Associated Student Body Fees Miscellaneous Fees/Other Total Revenue	\$	142,717 12,719 155,436
EXPENSES Program Services Management and General Total Expenses	_	144,774 40,000 184,774
CHANGE IN NET ASSETS		(29,338)
Net Assets Without Donor Restrictions - Beginning of Year		157,888
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	\$	128,550

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY STATEMENT OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2023

	Program Services	nagement and General	 Total
Contracted Services	\$ 41,849	\$ -	\$ 41,849
Travel	2,347	-	2,347
Services from CSU Maritime Academy	-	40,000	40,000
Supplies and Services	53,839	-	53,839
Hospitality Expense	40,303	-	40,303
Other Expense	 6,436	 	 6,436
Total Expenses by Function	\$ 144,774	\$ 40,000	\$ 184,774

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES Change in Net Assets Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities: Changes in Assets and Liabilities:	\$ (29,338)
Accounts Payable Due to CSU Maritime Academy Net Cash Used by Operating Activities	 (6,210) (812) (36,360)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(36,360)
Cash and Cash Equivalents - Beginning of Year	 150,570
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 114,210

NOTE 1 NATURE OF OPERATIONS

The Associated Students of the California Maritime Academy (the Organization) is a nonprofit corporation, originally incorporated in 1966 as the "California Maritime Academy Midshipman's Fund." In 1995, the Organization amended its Articles of Incorporation to establish itself as an auxiliary organization of the California State University pursuant to Education Code Section 89300.

The Organization conducts its operations in conformity with regulations established by the board of trustees of the California State University and as an integral part of the California Maritime Academy (the Academy) under the supervision of the President of the Academy. The Organization is governed by the student board of directors and is a member of the California State Student Association.

The specific purpose of the Organization is to sponsor, promote, and conduct essential activities closely related to, but not normally included as a part of the instruction program of the Academy. The specific objectives are to serve the needs of the Academy students, to develop leadership skills through participation in self-governance, enhance the quality of campus life, and provide a forum for representing the interest of the entire student body.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements and records of the Organization are prepared on the accrual basis of accounting, in accordance with generally accepted accounting principles (GAAP), and include all support and revenue when earned and all expenses when incurred, regardless of whether the support and revenue or expenses were received or paid as of the end of a period.

Basis of Presentation

The Organization reports information regarding its financial position and activities according to two classes of net assets: with donor restrictions and without donor restrictions. Net assets and revenue are classified based on the existence or absence of donor-imposed restrictions:

Net Assets without Donor Restrictions – Net assets that are not subject to donorimposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes from time to time.

Net Assets with Donor Restrictions – Net assets subject to donor-imposed restrictions that are temporary in nature and that will be met either by actions of the Organization or the passage of time. As the restrictions are satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restrictions. Other donor restrictions are perpetual in nature, where the donor restricts that the corpus be invested in perpetuity and only the income be made available for program operations in accordance with donor restrictions. Such income generally includes interest, dividends, and realized and unrealized earnings from the corpus. There are no net assets with donor restrictions for the year ended June 30, 2023.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

<u>Revenue</u>

Associated student body fees are the primary source of revenue for the Organization. The student body fee is a mandatory fee required to enroll or attend the university. The fees are collected by the Academy and remitted to the Organization. The student body fee is paid to help support various student clubs/organization programs and student body facility expenses during the year and is recognized into revenue over time.

The Organization previously adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)* and ASU No. 2018- 08, *Not-for-Profit Entities (Topic 958): Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. ASU 2014-09 recognizes the amount of revenue to which it expects to be entitled for the transfer of promised goods or services. ASU 2018-08 provides guidance on characterizing grants and similar contracts with resource providers as either exchange transactions or contributions, as well as distinguishing between conditional and unconditional contributions.

Allocation of Expenses

Expenses related to more than one function are charged to program services and supportive services on the basis of periodic time and expense studies. Significant management and general expenses are allocated to the Organization through related party transactions in accordance with the operating agreement entered into by the Organization and the Academy, which expires in January 2024. Management and general expenses include those expenses that provide for the overall support and direction of the Organization.

Cash and Cash Equivalents

Cash and cash equivalents include cash on deposit with financial institutions.

Due from and Due to CSU Maritime Academy

Due from CSU Maritime Academy represent cash and cash equivalents held by the Academy. Due to CSU Maritime Academy represents amounts owed to the Academy for expenses owed to the Academy but not yet remitted.

Use of Estimates

The financial statements have been prepared in conformity with U.S. generally accepted accounting principles and, as such, include amounts based on informed estimates and judgments of management with consideration given to materiality. Actual results could differ from those estimates.

Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Organization carries commercial insurance.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Concentrations of Risk

Financial instruments which potentially subject the Organization to concentration of credit risk consist principally of cash. The Organization places its cash and money market accounts with creditworthy, high-quality financial institutions. A significant portion of the funds, at times, may exceed federally insured limits. The Organization has not experienced any losses in such accounts.

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for potential recognition or disclosure through October 13, 2023, the date the financial statements were available to be issued.

NOTE 3 AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2023, reduced by amounts not available for general use within one year of the year-end date because of contractual or donor-imposed restrictions or internal designations:

Cash and Cash Equivalents	\$ 114,210
Due from CSU Maritime Academy	 14,446
Total Financial Assets Available to Meet	
Cash Needs for General Expenditures	
Within One Year	\$ 128,656

NOTE 4 TRANSACTIONS WITH RELATED ENTITIES

The Organization is an auxiliary organization of the Academy. The Organization had the following transactions with the Academy as of and for the year ended June 30, 2023:

Payments to University for Other than Salaries of University Personnel

\$ 40,000

NOTE 5 INCOME TAXES

The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization is also exempt from California franchise taxes under Section 23701(d) of the Revenue and Taxation Code and, therefore, has made no provision for federal or California income taxes.

The Organization adopted the recognition requirements for uncertain income tax positions as required by generally accepted accounting principles, with no cumulative effect adjustment required. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will "more likely than not" be sustained upon examination by taxing authorities. The Organization has analyzed tax positions taken for filing with the Internal Revenue Service and all state jurisdictions where it operates. The Organization believes that income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2023. The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.



INDEPENDENT AUDITORS' 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

Board of Directors Associated Students of the California Maritime Academy Vallejo, California

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 Associated Students of the California Maritime Academy, which comprise the statement of net position as of June 30, 2023, and 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 October 13, 2023.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Associated Students of the California Maritime Academy's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Associated Students of the California Maritime Academy's internal control. Accordingly, we do not express an opinion on the effectiveness of Associated Students of the California Maritime Academy'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Associated Students of the California Maritime Academy'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 statement. 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.

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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Clifton Larson Allen LLP

CliftonLarsonAllen LLP

Glendora, California October 13, 2023

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY SUPPLEMENTARY FINANCIAL INFORMATION SCHEDULE OF NET POSITION JUNE 30, 2023

Assets:	
Current assets:	
Cash and cash equivalents	114,210
Short-term investments Accounts receivable, net	- 14.446
Lease receivables, current portion	-
Notes receivable, current portion	-
Pledges receivable, net	-
Prepaid expenses and other current assets	
Total current assets	128,656
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	-
Other assets	-
Total noncurrent assets	-
Total assets	128,656
	120,000
Deferred outflows of resources: Unamortized loss on debt refunding	
Net pension liability	-
Net OPEB liability	-
Leases	-
Others	-
Total deferred outflows of resources	-
abilities:	
Current liabilities: Accounts payable	106
Accrued salaries and benefits	-
Accrued compensated absences, current portion	-
Unearned revenues	-
Lease liabilities, current portion	-
Long-term debt obligations, current portion	-
Claims liability for losses and loss adjustment expenses, current portion Depository accounts	-
Other liabilities	-
– Total current liabilities	106
	100
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	106
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	-
t position:	
Net investment in capital assets	-
Restricted for:	
Nonexpendable – endowments	-
Expendable:	
Scholarships and fellowships Research	-
Loans	-
Capital projects	-
Debt service	-
Others	-
Unrestricted	128,550

ASSOCIATED STUDENTS OF THE CALIFORNIA MARITIME ACADEMY SUPPLEMENTARY FINANCIAL INFORMATION SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION JUNE 30, 2023

Operating revenues: - Studentship allowances (enter as negative) - Croats and contracts, noncepital: - Federal - State - State - State - State - State and services of ducational activities - States and services of ducational activities - States and services of ducational activities - States and services of four as negative) - Other operating revenues 155,436 Expresse: - Operation gevenues - States and services of plant - Netsecarch - States revices - Operating revenues - States revices - States revices - States revices - States revices - Academic support - Academic support - Austilary enterprise expenses - Austilary enterprise expenses - Austilary enterprise expenses -	Revenues:	
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Federal-State-Local-Nongovernmentl-Sales and services of educational activities-Sales and services of educational activities-Scholarship allowances (enter as negative)-Scholarship allowances (enter as negative)-Other operating revenues155.436Ferenes:-Operating revenues-Academic support-Public service-Academic support-Student services-Student services-Operating neome (op)-Auxiliary enterprise expenses-Auxiliary enterprise expenses-Depretation and maintenance of plant-Student services-Auxiliary enterprise expenses)-Auxiliary enterprise expenses-Depretation and amoritzation-Prederal financial aid grants, noncapital-Nongovernmental ad optarts, noncapital-Cother cheeral nonception-State appropriations, noncapital-Investiment income (loss), net-Interest expense-Cother nonoperating revenues (expense)-Cother cheeral on ond adig trants, noncapital-Investiment income (loss), net-Interest expense-<		-
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Nongovernmental- 		-
Sales and services of duxiliary enterprises, gross - Scholarship allowances (cnter as negative) - Other operating revenues 155.436 Tatal operating revenues 155.436 Exprese: - Operating expreses: - Public service - Asademia support - Auxiliary enterprise expenses - Depreciation and manerization - Total operating revenues (copenses): - State appropriations, noncapital - Federal financial aid grants, noncapital - Auxiliary, noncapital - Coler financial aid grants, noncapital - Nongevernmental and other financial aid grants, noncapital - Nongevernmental and other financial aid grants, noncapital - <td></td> <td>-</td>		-
Sales and services of auxiliary enterprises, gross - Schearship allowances (enter as negative) - Other operating revenues 155.436 Total operating revenues 155.436 Fxpenses: - Operating expenses: - Instruction - Public service - Academic support - Student services 184.774 Institutional support - Operating revenues of plant - Operating revenues of plant - Operating income (oss) - Depreciation and monitization - Depreciation and monitization - Depreciation and appropriation - Auxiliary enterprise expenses - Depreciation and appropriation - Total operating income (oss) - State financial aid grants, noncapital - Codefinancial aid grants, noncapital - Nongovernmental and other financial aid grants, noncapital - Nongovernmental and other financial aid grants, noncapital - None operating revenues (expenses) - </td <td>-</td> <td>-</td>	-	-
Scholarship allowances (caper as negative)-Other operating revenues155.436Total operating revenues155.436Expense:-Operating expenses:-Instruction-Research-Academic support-Academic support-Academic support-Operating expenses:-Operating and maintenance of plant-Operating income (loss)-Operating income (loss)-Operating income (loss)-Operating income (loss)-Operating income (loss), non-capital-Nonoperating revenues (expenses):-State appropriations, noncapital-Cher of the income (loss), non-capital-Other federal nonoperating grants, noncapital-Other federal nonoperating revenues (expenses)-Other federal nonoperating re		-
Other operating revenues155.436Total operating revenues155.436Expenses:-Instruction-Research-Academic support-Student services184.774Instructional maintenance of plant-Operating expenses:-Academic support-Student services184.774Instructional support-Operating expenses-Auxiliary enterprise expenses-Auxiliary enterprise expenses-Operating income (loss)(29.338)Nonoperating revenues (expenses):-State appropriations, noncapital-Coher federal noncoparital grants, noncapital-Investment income (loss), net-Investment income (loss), net-Investment income (loss), net-Investment income (loss), net-Interest expense-Other federal noncoperating revenues (expenses)-Other federal noncoperating revenues (expenses)-Interest expense-Other federal noncoperating revenues (expenses)-Other nonoperating revenues (expenses)-		-
Total operating revenues155.436Expenses: Operating expenses: Instruction-Nessearch-Research-Public service184.774Institutional support-Operating income of plant-Student grants and scholarships-Student grants and scholarships-Operating income (loss)(29.338)Nonoperating revenues-Operating income (loss)-Student francial aid grants, noncapital-Nonoperating grants, noncapital-Student financial aid grants, noncapital-Nonoperating revenues (expenses):-State appropriations, noncapital-Other federal nonoperating grants, noncapital-Interest expense-Other federal nonoperating grants, noncapital-Att nonoperating revenues (expenses)-Att nonoperating revenues (expenses)-Interest expense-Other federal nonoperating revenues (expenses)-Att nonoperating revenues (expenses)-<		-
Expenses:Operating expenses:Instruction-Research-Public service-Academic support-Student services184,774Institutional support-Operation and maintenance of plant-Student grants and scholarships-Auxillary enterprise expenses-Auxillary enterprise expenses-Auxillary enterprise expenses-Depreciation and amoritation-Total operating expenses-Bate dappropriations, noncapital-Federal financial aid grants, noncapital-State appropriations, noncapital-Nongovernmental and other financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Coffer, noncapital-Investment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Other nonoperating revenues (expenses)-Automotic (loss), net-Interest expense-Automotic (loss) before other revenues (expenses)-Automotic (loss) before	Other operating revenues	155,436
Operating expenses:Instruction-Research-Public service-Academic support-Student services184.774Institutional support-Operation and maintenance of plant-Student grants and scholarships-Auxillary enterprise expenses-Auxillary enterprise expenses-Depreciation and amortization-Depreciation and amortization-Student grants and grants, noncapital-Federal financial aid grants, noncapital-State financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-State financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Cohr nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-State appropriations, capital-Coher nonoperating revenues (expenses)-Act nonoperating revenues (expenses)-State appropriations, capital-Coher nonoperating revenues (expenses)-Increase (decrease) in act position-Met position at beginning of year, as previously reported157.888Restatements-Net position at beginning of year, as restated-Net position at beginning of year, as restated-Net position at beginning of year, as	Total operating revenues	155,436
Instruction- - - - - Public service- 		
Research-Public service-Academic support-Student services184.774Institutional support-Operation and maintenance of plant-Student grants and scholarships-Auxiliary enterprise expenses-Auxiliary enterprise expenses-Auxiliary enterprise expenses-Auxiliary enterprise expenses-Depreciation and amortization-Depretiation and scholarships-Total operating expenses-Auxiliary enterprise expenses-Depretiation and scholarship-Depretiation and grants, noncapital-State appropriations, noncapital-Federal financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Investment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-State appropriations, expinal-Other nonoperating revenues (expenses)-Interest expense-Other nonoperating revenues (expenses)-Additions (reductions) to permanent endowmentsInterest expense in a tepsining of year, as previously reported-Net positionNet position at beginning of year, as previously reported-Net position at beginning of year, as restated <t< td=""><td></td><td></td></t<>		
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Institutional support-Operation and maintenance of plant-Student grants and scholarships-Auxiliary enterprise expenses-Depreciation and amortization-Total operating expenses184,774Operating income (loss)(29,338)Nonoperating revenues (expenses):-State appropriations, noncapital-Federal financial aid grants, noncapital-Local financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Investment income (loss), net-Investment income (loss), net-Interest expense-Interest expense-Other nonoperating revenues (expenses)-Interest expense-Interest expense-Interest expense-Income (loss) before other revenues (expenses)-Income (loss) before other revenues (expenses)-Income (loss) to permanent endowments-Income (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888RestatementsNet position at beginning of year, as restated <td></td> <td>-</td>		-
Operation and maintenance of plant-Student grants and scholarships-Auxiliary enterprise expenses-Depreciation and amortization-Total operating expenses184,774Operating income (loss)(29,338)Nonoperating revenues (expenses):-State appropriations, noncapital-Federal financial aid grants, noncapital-Local financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal noncepital-Investment income (loss), net-Investment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-State appropriations, capital-Auxiliary enterest (expenses)-Interest expense-Interest expense-Additions (reductions) to permanent endowments-Crants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Net posit		184,774
Student grants and scholarships-Auxiliary enterprise expenses-Depreciation and amortization-Total operating expenses184,774Operating income (loss)(29,338)Nonoperating revenues (expenses):-State appropriations, noncapital-Federal financial aid grants, noncapital-State financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Net position at beginning of year, as previously reported(29,338)Net position at beginning of year, as restated-Net position at beginning of year, as previously reported-Net position at beginning of year, as restated-Net position at beginning of year, as previously reported-Net position at beginnin		-
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Depreciation and amortization-Total operating expenses184,774Operating income (loss)(29,338)Nonoperating revenues (expenses):-State appropriations, noncapital-Federal financial aid grants, noncapital-Local financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Investment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-Interest expense-Other nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)-Income (loss) before other revenues (expenses)-Income (loss) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported157,888RestatementsNet position at beginning of year, as restated <td></td> <td>-</td>		-
Total operating expenses184,774Operating income (loss)(29,338)Nonoperating revenues (expenses): State appropriations, noncapital-State financial aid grants, noncapital-Local financial aid grants, noncapital-Local financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Other nonoperating grants, noncapital-Investment income (loss), net-Endowment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-Interest expense-Other nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)-Income (loss) before other revenues (expenses)-Income (loss) to permanent endowments-Income (loss) to permanent endowments-Income (loss) in at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Net position at beginning of year, as restated- </td <td></td> <td>-</td>		-
Operating income (loss)(29,338)Nonoperating revenues (expenses): State appropriations, noncapital-State appropriations, noncapital-Local financial aid grants, noncapital-Local financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Other federal nonoperating grants, noncapital-Investment income (loss), net-Endowment income (loss), net-Interset expense-Other nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Net position at beginni	Depreciation and amortization	
Nonoperating revenues (expenses):State appropriations, noncapitalFederal financial aid grants, noncapitalState financial aid grants, noncapitalLocal financial aid grants, noncapitalLocal financial aid grants, noncapitalCotler federal nonoperating grants, noncapitalOther federal nonoperating grants, noncapitalOther federal nonoperating grants, noncapitalInvestment income (loss), netEndowment income (loss), netInterset expenseOther nonoperating revenues (expenses)Net nonoperating revenues (expenses)Income (loss) before other revenues (expenses)State appropriations, capitalGrants and gifts, capitalAdditions (reductions) to permanent endowmentsIncrease (decrease) in net positionNet position at beginning of year, as previously reportedNet position at beginning of year, as restatedIts position at beginning of year, as restated	Total operating expenses	184,774
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-Other federal nonoperating grants, 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)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Net position at beginning of year, as restated-	Operating income (loss)	(29,338)
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)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-	Nonoperating revenues (expenses):	
State financial aid grants, noncapital-Local financial aid grants, noncapital-Nongovernmental and other financial aid grants, noncapital-Other federal nonoperating grants, noncapital-Gifs, noncapital-Investment income (loss), net-Endowment income (loss), net-Other nonoperating revenues (expenses)-Other nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Its position at beginning of year, as restated-	State appropriations, 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)-Income (loss) before other revenues (expenses)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported Restatements-Net position at beginning of year, as restated-Net position at beginning of year, as restated-Income state appropriation of year, as restated-Income state appropriation of year, as restated-Increase (decrease) in a to beginning of year, as restated-Income state appropriation of year, as restated <td< td=""><td>Federal financial aid grants, noncapital</td><td>-</td></td<>	Federal 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)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Net position at beginning of year, as restated-Interest beginning of year, as restated-Isotabelia at beginning of year, as restated-	State 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)-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position-Net position at beginning of year, as previously reported Restatements157,888 -Net position at beginning of year, as restated-Net position at beginning of year, as restated-	Local financial aid 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)-Income (loss) before other revenues (expenses)-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Increase (loss)-Income to a beginning of year, as restated-	Nongovernmental and other financial aid grants, 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)-State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-Ist position at beginning of year, as restated-	Other federal nonoperating grants, noncapital	-
Endowment income (loss), net-Interest expense-Other nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)-(29,338)State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position:-Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated-	Gifts, noncapital	-
Interest expense-Other nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)(29,338)State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Investment income (loss), net	-
Other nonoperating revenues (expenses)-Net nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)(29,338)State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Endowment income (loss), net	-
Net nonoperating revenues (expenses)-Income (loss) before other revenues (expenses)(29,338)State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Interest expense	-
Income (loss) before other revenues (expenses)(29,338)State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Other nonoperating revenues (expenses)	
State appropriations, capital-Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Net nonoperating revenues (expenses)	
Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position:157,888Net position at beginning of year, as previously reported157,888Net position at beginning of year, as restated-Net position at beginning of year, as restated157,888	Income (loss) before other revenues (expenses)	(29,338)
Grants and gifts, capital-Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position:157,888Net position at beginning of year, as previously reported157,888Net position at beginning of year, as restated-Net position at beginning of year, as restated157,888		
Additions (reductions) to permanent endowments-Increase (decrease) in net position(29,338)Net position:157,888Net position at beginning of year, as previously reported157,888Net position at beginning of year, as restated157,888		-
Increase (decrease) in net position(29,338)Net position: Net position at beginning of year, as previously reported Restatements157,888Net position at beginning of year, as restated157,888		-
Net position:Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Additions (reductions) to permanent endowments	
Net position at beginning of year, as previously reported157,888Restatements-Net position at beginning of year, as restated157,888	Increase (decrease) in net position	(29,338)
Restatements - Net position at beginning of year, as restated 157,888	Net position:	
Net position at beginning of year, as restated 157,888		157,888
Net position at end of year 128,550	Net position at beginning of year, as restated	157,888

ASSOCIATED STUDENTS, INC. OF THE CALIFORNIA MARITIME ACADEMY Other Information 6/30/2023 (for inclusion in the California State University Financial Statements)

1 Cash and cash equivalents:

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	 114,210
Total	\$

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	-	-	-
Total investments		-	
Less endowment investments (enter as negative number)		-	-
Total investments, net of endowments		-	

2.2 Fair value hierarchy in investments:

Money market finds Repurchase greenents Certification of deposit U.S. agency securities U.S. agency securities Minicipal bonds Commercial paper Montel paper Municipal bonds Commercial paper Municipal bonds Commercial paper Municipal bonds Commercial paper Municipal bonds Commercial paper Mutational finds Equity securities Recharge trade finds Equity securities Abrenative investments: Private squity (including REITs) Commercial paper Commercial paper Mutational downsitement Pool (formerly SWIFT) State of California Local Agency Investment Fund (SMIF) Other investments S - Total Other investments - - 10 Other investments - - 21 Investments held by the University under contractual agreements - - 24 - Statement Pool (formerly SWIFT): - - -	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)
Carefician solutions U.S. transmussecurities U.S. transmussecurities Municipal bonds Careports bonds Securities Asset backed securities Securities Munal funds Securities Regrity securities Securities Regrity securities Securities Manage trade funds Securities Regrity securities Securities Other diremative investments Securities Other investments Securities Securets held by the University under contractual agreements Securet Investments held by the University under contractual agreements Securet Investments held by the University under contractual agreements Securet <td>Money market funds</td> <td></td> <td></td> <td></td> <td></td> <td></td>	Money market funds					
U.S. agency securities U.S. treasmy securities Varies backed securities Comported book Comported book Sourcial paper Wanaia finds Exchange traded funds Exchange traded funds	Repurchase agreements					
U.S. treasmy securities Vanispial books Carporate books Sase backed accurities Commercial paper Mutual funds Exchange ruded funds Equity carculations Managed futures Releate investments (including REITs) Commortial provide funds Releate investments (including REITs) Commortial provide funds Boritratics Differ alternative investment Other attemative investment Pool (formerly SWIFT) State of California Local Agency Investment Fund (LAIF) State of California Local Agency Investment Fund (MIFF) Other investments Total investments Total investments book State of California Local Agency Investment Fund (SMIF) Other investments Total investments theld by the University under contractual agreements Investments held by the University under contractual agreements Investments held by the University under contractual agreements	Certificates of deposit					
U.S. treasmy securities Vanispial books Carporate books Sase backed accurities Commercial paper Mutual funds Exchange ruded funds Equity carculations Managed futures Releate investments (including REITs) Commortial provide funds Releate investments (including REITs) Commortial provide funds Boritratics Differ alternative investment Other attemative investment Pool (formerly SWIFT) State of California Local Agency Investment Fund (LAIF) State of California Local Agency Investment Fund (MIFF) Other investments Total investments Total investments book State of California Local Agency Investment Fund (SMIF) Other investments Total investments theld by the University under contractual agreements Investments held by the University under contractual agreements Investments held by the University under contractual agreements	U.S. agency securities					
Corporate bonds Asset backed securities Masset backed securities Morrison Mutual funds Exchange traded funds Exchange traded funds Exchange traded funds Explainse counties Private equity (including funded partnerships) Alternative investments Private equity (including funded partnerships) Managed futures Private equity (including funded partnerships) Managed futures Private equity (including futureships) Commodities Private equity (including futureships) Other external investment fool (formerly SWIFT) State of California Surplus Money Investment Fund (SMIF) Other investments S - Total Other investments - - Total investments - - Total Other investments - - Total investments - - Total Investments - - Total Other investments - - Total Investments - - Total Investments - - Investments held by the University under contractual agreements: - Total Investments held by the Universi	U.S. treasury securities					
Corporate bonds Asset backed securities Margage backed securities Asset backed securities Kuhual funds Exchange traded funds Exchange traded funds Exchange traded funds Regin securities Private equity (including finited partnerships) Manage funds Private equity (including finited partnerships) Other extenting function partnerships Private equity (including finited partnerships) Other extenting function partnerships Private equity (including finited partnerships) Other extenting function partnerships Private equity (including finited partnerships) Other extenting function partnerships Private equity (including finited partnerships) Other extenting function partnerships Private equity (including finited partnerships) State of California Surplus Money Investment Fund (SMIF) Private equity (including finited partnerships) Privatements Privatements	Municipal bonds					
More grape backed securities Commercial paper Kunal funds Exchange traded funds Exchange traded funds Exchange traded funds Furphits equity including limited partnerships) Hedge funds Managed futures Rale state investments (including REITs) Commodrise Other atternative investment Other atternative investment pool Other atternative investment Pool (formerly SWIFT) State of California Scapa (apper) (investment Fund (CAIF) State of California Scapa (apper) (investment Fund (SMIF) Other investments Total Other investments Total Other investments Investments held by the University under contractual agreements Investments held by the University under contractual agreements						
Commercial paper Mutual funds Schanger taded funds Equity scourtities Altenative investments: Private equity (including lunited partnerships) Holeg funds Manged futures Real state investments (including REITs) Commodities Diversity subscription Other alternative investments Other alternative investments State of California Local Agency Investment Fund (LAIF) State of California Supuls Money Investment Fund (SMIF) Other investments Total Other investments Total Other investments Total Other investments Investments held by the University under contractual agreements Aurent investments Investments held by the University under contractual agreements	Asset backed securities					
Commercial paper Musual funds Exchange trabed funds Equity scourtities Allerative investments: Private equity (including limited partnerships) Holeg funds Managed futures Real exterior investments (including REITs) Commodities Diric elemative investment (including NEITs) Other alternative investment Pool (formerly SWIFT) State of California Local Agency Investment Fund (LAIF) State of California Local Agency Investment Fund (SMIF) Other investments Total Other investments Total Other investments State of California Local Agency Investment Fund (SMIF) Other investments Total Other investments Total Other investments Investments held by the University under contractual agreements: Investments held by the University under contractual agreements	Mortgage backed securities					
Mutual funda Exchange ruded funds Equity securities Imaged funds Managed funds Managed funds Real estate investments (including REITs) Commodifies 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 Local Agency Investment Fund (SMIF) Other investments Imaged funds Super Super						
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Commodities Derivatives Other alternative investment Other external investment pools CSU Consolidated Investment Pool (formerly SWIFT) State of California Suzplus Money Investment Fund (SMIF) State of California Suzplus Money Investment Fund (SMIF) State of California Suzplus Money Investment Fund (SMIF) Other investments S - - - Total Other investments S - - - - Investments held by the University under contractual agreements: Investments held by the University under contractual agreements: S -<						
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Other investments: S - - - Total Other investments S - - - Total investments						
S -						
Total investments - B Investments held by the University under contractual agreements:	Other investments:					
Total investments - 3 Investments held by the University under contractual agreements:						
Total investments - Investments held by the University under contractual agreements:						
Total investments Total investments Total investments held by the University under contractual agreements: Investments held by the University under contractual agreements						
Total investments - Investments held by the University under contractual agreements:						
Total investments - Investments held by the University under contractual agreements:						
B Investments held by the University under contractual agreements: Current Total Investments held by the University under contractual agreements s		\$				-
Investments held by the University under contractual agreements	Total investments					
Investments held by the University under contractual agreements						
Investments held by the University under contractual agreements						
Investments held by the University under contractual agreements	Investments held by the University under contractual agreements:					
		Current	Noncurrent	Total		
e.g - CSU Consolidated Investment Pool (formerly SWIFT):			_	s -		
	e.g - CSU Consolidated Investment Pool (formerly SWIFT):			÷ -		

3.1 Composition of capital assets:

	Balance June 30, 2022	Reclassifications	Prior Period Additions	Prior Period Retirements June	Balance e 30, 2022 (Restated)	Additions	Retirements	Transfer of completed CWIP/PWIP	Balance June 30, 2023
Non-depreciable/Non-amortizable capital assets: Land and land improvements Works of art and historical treasures Construction work in progress (CWIP) Intragible assets: Rights and easements Patents, copyrights and trademarks Intangible assets in progress (PWIP) Licenses and permits Other intangible assets:				s	- - - - - - - - - - - - - - -			s	
Total Other intangible assets Total intangible assets Total non-depreciable/non-amortizable capital assets			-	-	- - - - - - -			- - - S	-
Depreciable/Amortizable capital assets: 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 cleasements Patents, copyrights and trademarks Licenses and permits Other intangible assets:									
Total Other intangible assets: Total intangible assets Total depreciable/amortizable capital assets	-	-			- - - - - - -			-	
Total capital assets Less accumulated depreciation/amortization: (enter as negative number, except for reductions enter a spositive number). Buildings and building improvements. Improvements, other than buildings Infrastructure Dessenblor property: Equipment Library books and materials Intangible assets: Software and websites Rights and deasements Patents, copyrights and trademarks Licenses and permits Other intangible assets:	<u>s</u>			- 5	-			- 5	
Total Other intangible assets: Total intangible assets Total accumulated depreciation/amortization Total capital assets, net excluding lease assets		- - - \$					- - - - s	- - - -	- - - - - - - - - - -

Lease assets, net Total capital assets, net

Composition of lease assets:	Balance June 30, 2022	Additions	Remeasurements	Reductions	Balance June 30, 2023
Non-depreciable/Non-amortizable lease assets:					
Land and land improvements					\$ -
Total non-depreciable/non-amortizable lease assets	-			-	- \$ -
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		-	. <u> </u>	-	-
···· ···· · · · · · · · · · · · · · ·					
Total lease assets, net	\$ -			-	- \$
3.2 Detail of depreciation and amortization expense:					
Depreciation and amortization expense related to capital assets	\$ -				
Amortization expense related to other assets					
Total depreciation and amortization	<u> </u>				

4 Long-term liabilities:

	Balance June 30, 2022	Prior Period Adjustments/Reclassifications	Balance June 30, 2022 (Restated)	Additions	Reductions	Balance June 30, 2023	Current Portion	Noncurrent Portion
1. Accrued compensated absences	\$		-	-		s -	s -	s -
2. Claims liability for losses and loss adjustment expenses		-	-			-		-
3. Capital lease obligations: Gross balance Unamortized net premium/(discount)		-	-			-		-
Total capital lease obligations	\$		-	-	-	-	-	
4. Long-term debt obligations: 4.1 Auxiliary revenue bonds (non-SRB related) 4.2 Commercial paper 4.3 Notes payable (SRB related) 4.4 Others:	\$	-	- - -			s - -		- - -
		-	-			-		-
Total others Sub-total long-term debt	\$		-	-	-	- \$ -	-	-
4.5 Unamortized net bond premium/(discount) Total long-term debt obligations			-	-	-	<u> </u>	-	-
5. Lease Liabilities								-
Total long-term liabilities					-	-	-	-
Lease liabilities	Balance	Additions	Remeasurements	Reductions	June 30, 2022	Current Portion	Noncurrent Portion	
Total	\$			-	-	\$ -	-	

5 Lease Liabilities schedule:

5 Lease Liabilities schedule:									
		Lease Liabilities related to S	RB		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 Intere
Year ending June 30:									
2023			-			-	-		-
2024			-			-	-		-
2025			-			-	-		-
2026			-			-	-		-
027			-			-	-		-
2028 - 2032			-			-	-		-
2033 - 2037			-			-	-		-
2038 - 2042			-			-	-		-
043 - 2047			-			-	-		-
048 - 2052			-			-	-		-
Thereafter			-			-	-		-
Total minimum lease payments	s -			-	-	-	-		-
Less: amounts representing interest									
esent value of future minimum lease payments Total lease liabilities									
Less: current portion Lease liabilities, net of current portion									\$
ong-term debt obligations schedule:									1
song term dest obligations sentedule.	Auxilia	ry revenue bonds (non-SR	B 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 Inter
ear ending June 30:									
023			-			-	-		-
024			-			-	-		-
25			-			-	-		-
26			-			-	-		-
7			-			-	-		-
8 - 2032			-			-	-		-
33 - 2037			-			-	-		-
38 - 2042			-			-	-		-
43 - 2047			-			-	-		-
048 - 2052			-			-	-		-
hereafter			-			-	-		-
Total minimum navments	5					-	-		

Total minimum payments

Less: amounts representing interest

Present value of future minimum payments

Unamortized net premium/(discount)

Total long-term debt obligations

Less: current portion

Long-term debt obligations, net of current portion

7 Transactions with related entities:	
Payments to University for salaries of University personnel working on	
contracts, grants, and other programs	
Payments to University for other than salaries of University personnel	-
Payments received from University for services, space, and programs	40,000
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	-
Other amounts (payable to) University	
Accounts receivable from University	
Other amounts receivable from University	14,446

8 Restatements

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

Restatement #1

Enter transaction description

Restatement #2

	 -
Enter transaction description	_

Debit/(Credit)

9 Natural classifications of operating expenses:					-	•		1
	Salaries	Benefits - Other	Benefits - Pension	Benefits - OPEB	Scholarships and fellowships	Supplies and other services	Depreciation and amortization	Total operating expenses
Instruction	-	-	-	-		-		
Research	-	-	-	-		-		
Public service	-	-	-	-		-		
Academic support	-	-	-	-		-		
Student services	-	-	-	-		184,774		184,774
Institutional support	-	-	-	-		-		
Operation and maintenance of plant	-	-	-	-		-		
Student grants and scholarships					-	-		
Auxiliary enterprise expenses	-	-	-	-		-		
Depreciation and amortization							-	
Total operating expenses	-	-	-	-	-	. 184,774		- 184,77

 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	
Total deferred outflows - others	
 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 Total deferred inflows of resources	<u>-</u> <u>\$</u>
11 Other nonoperating revenues (expenses) Other nonoperating revenues Other nonoperating (expenses) Total other nonoperating revenues (expenses)	<u>s </u>
rotar other nonoperating revenues (expenses)	J –



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