

Cal Poly Corporation
Federal Awards
Reports and Schedules
Year Ended June 30, 2019

**Cal Poly Corporation
Federal Awards
Year Ended June 30, 2019**

Table of Contents

| | Page |
|---|-------------|
| 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 <i>Government Auditing Standards</i> | 3-4 |
| Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance | 5-7 |
| Schedule of Expenditures of Federal Awards | 8-16 |
| Note to Schedule of Expenditures of Federal Awards | 17 |
| Schedule of Findings and Questioned Costs | 18-19 |
| Status of Prior Year's Findings and Questioned Costs – June 30, 2018 | 20 |



**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
Cal Poly Corporation
San Luis Obispo, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statement of net position and related statement of revenues, expenses and changes in net position and cash flows of Cal Poly Corporation (the Corporation), a component unit of California Polytechnic State University, San Luis Obispo, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated September 12, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Corporation's internal control over financial reporting (internal control) to determine 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 the Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 the Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purposes.

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 12, 2019



**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control Over Compliance and on the Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance**

Board of Directors
Cal Poly Corporation
San Luis Obispo, California

Report on Compliance for Each Major Federal Program

We have audited Cal Poly Corporation's (the Corporation), a component unit of California Polytechnic State University, San Luis Obispo, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended June 30, 2019. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Corporation's compliance.

Opinion on Each Major Federal Program

In our opinion, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

We have audited the financial statements of the Corporation as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated September 12, 2019, which contained unmodified opinions on the financial statements. Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Corporation's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

GLENN BURDETTE ATTEST CORPORATION

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 12, 2019

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| Research and Development Cluster of Programs | | | | |
| US Department of Agriculture: | | | | |
| Agriculture and Food Research Initiative (AFRI) | | | | |
| Pass-thru Arizona State Univ | 10.310 | 16-935 | \$ 55,433 | \$ |
| Agriculture and Food Research Initiative (AFRI) | 10.310 | 2015-67017-27482 | 189,434 | 22,506 |
| Subtotal | | | <u>244,867</u> | <u>22,506</u> |
| Western Sustainable Ag Research and Education | | | | |
| Pass-thru-Utah State Univ | 10.215 | 150893-00001-185 | 351 | |
| Cooperative Forestry Research | 10.202 | N118MSCFRXXXG056 | 38,911 | |
| Cooperative Forestry Research | 10.202 | 12482832 | 208 | |
| Cooperative Forestry Research | 10.202 | 12482832 | 65 | |
| Cooperative Forestry Research | 10.202 | 12482832 | 5,969 | |
| Cooperative Forestry Research | 10.202 | 12482832 | 3,971 | |
| Cooperative Forestry Research | 10.202 | 2017-32100-06283 | (635) | |
| Cooperative Forestry Research | 10.202 | N119MSCFRXXXG047 | 9,266 | |
| Cooperative Forestry Research | 10.202 | CALY 1802 | 3,753 | |
| Cooperative Forestry Research | 10.202 | CALY 1701 | 15,182 | |
| Cooperative Forestry Research | 10.202 | CALY 1901 | 523 | |
| Cooperative Forestry Research | 10.202 | CALY 1801 | 8,138 | |
| Cooperative Forestry Research | 10.202 | CALY 1902 | 4,944 | |
| Subtotal | | | <u>90,295</u> | <u>-</u> |
| Forestry Research | 10.652 | 15-CA-11272167-060 | 58,909 | |
| Urban and Community Forestry Program | 10.675 | 19-DG-11052021-207 | 13,505 | |
| Research Joint Venture & Coast Reimb Agree | 10.707 | 19-JV-11272139-006 | 5,812 | |
| Forest Health Protection | 10.680 | 18-DG-11052021-205 | 9,074 | |
| Specialty Crop Block Grant Program | | | | |
| Pass-thru CA Dept. of Food and Ag | 10.170 | 17-025-042-SC | 61,049 | |
| Pass-thru Organic Farming Res Fdn | 10.170 | ICA | 7,031 | |
| Pass-thru Univ of CA Davis | 10.170 | 201601840-01 | 12,227 | |
| Pass-thru Center for Produce Safety | 10.170 | 2018CPS05 | 143,361 | |
| Subtotal | | | <u>223,668</u> | <u>-</u> |
| Specialty Crop Research Initiative | | | | |
| Pass-thru Univ of CA Davis | 10.309 | A18-0496-S002 | 166,483 | |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 2

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| US Department of Agriculture – continued: | | | | |
| Higher Education-Graduate Fellowships | 10.210 | 2017-38420-26767 | \$ 52,490 | \$ |
| Higher Education-Institution Challenge | 10.217 | 2017-70003-26380 | 67,207 | |
| USDA Farm Service Agency (FSA) | 10.406 | FA-CA-7-021 | 5,125 | |
| Supplemental Nutrition Assistance Program | | | | |
| Pass-thru CSU Chico | 10.561 | SUB16-049 | 9,707 | |
| Pass-thru CSU Chico | 10.561 | SUB18-7015 | 96,030 | |
| Subtotal | | | <u>105,737</u> | <u>-</u> |
| Consumer Data and Nutrition Research | 10.253 | 58-4000-6-0023 | 3,351 | |
| Consumer Data and Nutrition Research | 10.253 | 58-4000-8-0033 | 3,908 | |
| Consumer Data and Nutrition Research | 10.253 | 58-4000-7-0084 | 2,353 | |
| Subtotal | | | <u>9,612</u> | <u>-</u> |
| Urban and Community Forestry Program | | | | |
| Pass-thru CA FFP | 10.675 | 8GA17401 | 95,512 | |
| Agricultural Research Basic & Applied Research | 10.001 | 58-5350-4-015 | 4,206 | |
| Ag & Rural Economic Research Cooperative Agreements | 10.250 | 58-4000-5-0100 | 2,966 | |
| Ag & Rural Economic Research Cooperative Agreements | 10.250 | 58-4000-6-0021 | 7,874 | |
| Subtotal | | | <u>10,840</u> | <u>-</u> |
| Subtotal Department of Agriculture | | | <u>1,163,693</u> | <u>22,506</u> |
| National Science Foundation: | | | | |
| Mathematical and Physical Sciences | 47.049 | 1708870 | 67,126 | |
| Mathematical and Physical Sciences | 47.049 | 1706940 | 31,586 | |
| Mathematical and Physical Sciences | 47.049 | 1535536 | 72,073 | |
| Mathematical and Physical Sciences | 47.049 | 1708828 | 23,094 | |
| Mathematical and Physical Sciences | 47.049 | 1709740 | 124,099 | |
| Mathematical and Physical Sciences | 47.049 | 1713894 | 61,597 | |
| Mathematical and Physical Sciences | 47.049 | 1506140 | 24,267 | |
| Mathematical and Physical Sciences | 47.049 | 1535696 | 88,425 | |
| Mathematical and Physical Sciences | 47.049 | 1312296 | 2,607 | |
| Mathematical and Physical Sciences | 47.049 | 1520570 | 23,541 | |
| Mathematical and Physical Sciences | 47.049 | 1404205 | 6,661 | |
| Mathematical and Physical Sciences | 47.049 | 1624988 | 134,786 | |
| Mathematical and Physical Sciences | 47.049 | 1620552 | 46,879 | |
| Mathematical and Physical Sciences | 47.049 | RG173-G9 | 13,471 | |
| Mathematical and Physical Sciences | 47.049 | 1752922 | 86,883 | |
| Mathematical and Physical Sciences | 47.049 | 1814375 | 10,208 | |
| Mathematical and Physical Sciences | 47.049 | 1819412 | 6,743 | |
| Subtotal | | | <u>824,046</u> | <u>-</u> |
| Engineering Grants | 47.041 | 1510207 | 59,014 | |
| Engineering Grants | 47.041 | 1536721 | 8,747 | |
| Engineering Grants | 47.041 | 1605499 | 26,445 | |
| Engineering Grants | 47.041 | 1708919 | 75,670 | |
| Engineering Grants | 47.041 | 1738154 | 109,025 | |
| Engineering Grants | 47.041 | 1811084 | 5,555 | |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 3

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| National Science Foundation – continued: | | | | |
| Engineering Grants | 47.041 | 1751314 | \$ 49,415 | \$ |
| Pass-thru Univ of Minnesota | 47.041 | A006079001 | 16,315 | |
| Pass-thru Univ of Illinois Chicago | 47.041 | E2105 | (1) | |
| Pass-thru CSU San Diego | 47.041 | SA0000659 | 468 | |
| Officie of International Science and Engineering | | | | |
| Pass-thru Harvey Mudd College | 47.079 | 1516-510030-01 | 18,220 | |
| Subtotal | | | <u>368,873</u> | <u>-</u> |
| Education and Human Resources | | | | |
| Pass-thru Astronomy Society of Pac | 47.076 | 2012-01 | 2,687 | |
| Pass-thru Univ of WA | 47.076 | UWSC8732 | 17,311 | |
| Pass-thru Education Development Ctr | 47.076 | 2018-0186 | 48,537 | |
| Education and Human Resources | 47.076 | 1431845 | 10,489 | |
| Education and Human Resources | 47.076 | 1419318 | 32,728 | |
| Pass-thru UC Berkeley | 47.076 | 0009392 | 32,171 | |
| Education and Human Resources | 47.076 | 1431879 | 2,540 | |
| Education and Human Resources | 47.076 | 1834128 | 23,054 | |
| Education and Human Resources | 47.076 | 1710538 | 3,509 | |
| Education and Human Resources | 47.076 | 1340110 | 191,259 | |
| Education and Human Resources | 47.076 | 1356753 | 105,766 | |
| Education and Human Resources | 47.076 | 1525058 | 298,854 | 70,052 |
| Education and Human Resources | 47.076 | 1561623 | 92,937 | |
| Education and Human Resources | 47.076 | 1626185 | 63,235 | |
| Education and Human Resources | 47.076 | 1735218 | 6,221 | |
| Education and Human Resources | 47.076 | 1660839 | 215,236 | 192,319 |
| Education and Human Resources | 47.076 | 1628726 | 161,760 | |
| Education and Human Resources | 47.076 | 1546590 | 41,717 | |
| Education and Human Resources | 47.076 | 1546590 | 1,130 | |
| Education and Human Resources | 47.076 | 1546590 | 47,976 | |
| Education and Human Resources | 47.076 | 1610350 | 36,428 | 16,627 |
| Education and Human Resources | 47.076 | 1836335 | 310,472 | |
| Education and Human Resources | 47.076 | 1821638 | 23,146 | |
| Pass-thru Seattle Pacific Univ | 47.076 | 243043-1617 | 34,291 | |
| Pass-thru Seattle Pacific Univ | 47.076 | 243106-1718 | 12,525 | |
| Pass-thru Dortdt College | 47.076 | 1612201 | 40,228 | |
| Pass-thru Dortdt College | 47.076 | DUE 1140629 | 20,872 | |
| Education and Human Resources | 47.076 | 123827 | 41,266 | |
| Pass-thru San Francisco State Univ | 47.076 | 518-0003 | 47,716 | |
| Pass-thru Sacramento Univ Ent Inc | 47.076 | 523931 | 238 | |
| Pass-thru Sacramento Univ Ent Inc | 47.076 | 533021 | 24,665 | |
| Subtotal | | | <u>1,990,964</u> | <u>278,998</u> |
| Geosciences | 47.050 | 1543539 | 155,671 | |
| Geosciences | 47.050 | 1445500 | 31,955 | |
| Geosciences | 47.050 | 1717866 | 21,109 | |
| Subtotal | | | <u>208,735</u> | <u>-</u> |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 4

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| National Science Foundation – continued: | | | | |
| Computer and Information Science and Engineering | 47.070 | 1539570 | \$ 35,313 | \$ |
| Biological Sciences | 47.074 | 1802301 | 128,669 | |
| Biological Sciences | 47.074 | 1556192 | 85,808 | |
| Biological Sciences | 47.074 | 1557500 | 183,069 | |
| Biological Sciences | 47.074 | 1737848 | 26,986 | |
| Biological Sciences | 47.074 | 1522528 | 270,639 | |
| Subtotal | | | 695,171 | - |
| Social, Behavioral and Economic Sciences | | | | |
| Pass-thru Boise State Univ | 47.075 | 6133A | 21,548 | |
| Pass-thru Univ of Mass | 47.075 | S52100000036767 | 4,733 | |
| Subtotal | | | 26,281 | - |
| Subtotal National Science Foundation | | | 4,149,383 | 278,998 |
| US Department of Health and Human Services: | | | | |
| National Institute of Health: | | | | |
| Human Genome Research | 93.172 | 4ROOHG009154-03 | 157,002 | |
| Minority Health and Health Disparities Research | | | | |
| Pass thru Fox Chase Cancer Ctr | 93.307 | FCCC15126-01 | 64,203 | |
| Cancer Cause and Prevention Research | | | | |
| Pass-thru Stanford Univ | 93.393 | 61976611-125888 | 22,464 | |
| Cardiovascular Diseases Research | 93.837 | 1R01HL118208 | 132,089 | 54,403 |
| Pass-thru VA Tech | 93.837 | 16-346 | 17,203 | |
| Diabetes, Digestive, and Kidney Diseases Extramural Research | 93.847 | 1R01DK087889-01A1 | 495 | |
| Pass thru Fox Chase Cancer Ctr | 93.847 | FCCC-1150708-01 | 49,407 | |
| Pass thru Temple Univ | 93.847 | 257960-CALPOLY | 224,574 | |
| Extramural Research Programs in the Neurosciences and Neurological Disorders | | | | |
| Pass-thru Mayo Clinic | 93.853 | CAL-193256 | 6,292 | |
| Biomedical Research and Research Training | | | | |
| Pass-thru U of Colorado | 93.859 | 17-178-001 | 1,758 | |
| Pass-thru Allan Hancock College | 93.859 | 5R25GM086299-06 | 36,669 | |
| Child Health and Human Development Extramural Research | 93.865 | 1R03HD096164-01 | 39,851 | |
| Child Health and Human Development Extramural Research | 93.865 | 1R21HD096236-01 | 150,034 | |
| Child Health and Human Development Extramural Research | 93.865 | 1R01HD095135-01 | 203,127 | 47,605 |
| Child Health and Human Development Extramural Research | 93.865 | 1R01HD084282-01A1 | 908,798 | 337,127 |
| Pass-thru Central Mich U | 93.865 | F63374 | 38,773 | |
| Subtotal US Department of Health and Human Services | | | 2,052,739 | 439,135 |
| Office of Naval Research: | | | | |
| Basic and Applied Scientific Research | 12.300 | N00014-19-1-2214 | 9,633 | |
| Basic and Applied Scientific Research | 12.300 | N00014-16-1-3208 | 88,527 | |
| Subtotal Office of Naval Research | | | 98,160 | - |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 5

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|---|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| National Aeronautics and Space Administration: | | | | |
| Aerospace Education Services Program | | | | |
| Pass-thru Tyvak Nano-Satellite Sys | 43.U01 | NNK14LA71B-CP | \$ 31,714 | \$ |
| Pass-thru Tyvak Nano-Satellite Sys | 43.U01 | TO-002B-CP | 2,872 | |
| Pass-thru A I Solutions | 43.U01 | 12-001 | 57,654 | |
| Research Opportunities in Space | | | | |
| Pass-thru Planetary Sci Inst | 43.001 | 1606 | 7,124 | |
| Pass-thru Boise State Univ | 43.001 | 7380-A | 42,526 | |
| Pass-thru USRA | 43.001 | 08600-020 | 8,691 | |
| Headquarters | 43.001 | 8ONSSC18K0463 | 26,492 | |
| Subtotal | | | <u>177,073</u> | <u>-</u> |
| Pass-thru CA Inst Technology JPL | 43.U01 | 1619656 | 3,138 | |
| Pass-thru CA Inst Technology JPL | 43.U01 | 1601616 | 2,302 | |
| Pass-thru CA Inst Technology JPL | 43.U01 | 1598022 | 192,848 | |
| Pass-thru CA Inst Technology JPL | 43.U01 | 1596852 | 40,177 | |
| Space Technology | 43.012 | NNX17AJ978G | 107,691 | |
| Pass-thru Space Tele Sci Inst (STCI) | 43.U01 | HST-GO-14271.006-A | 405 | |
| Pass-thru Space Tele Sci Inst (STCI) | 43.U01 | HST-GO-15215.001-A | 46,078 | |
| Subtotal | | | <u>392,639</u> | <u>-</u> |
| Unallied Science Program | | | | |
| | 43.U01 | 8ONSSC18P3673 | 17,162 | |
| Pass-thru UCLA | 43.U01 | PO2090PVA767 | 9,404 | |
| Pass-thru UC Regents Santa Barbara | 43.009 | KK1722 | (2,490) | |
| Subtotal | | | <u>24,076</u> | <u>-</u> |
| Subtotal National Aeronautics and Space Administration | | | <u>593,788</u> | <u>-</u> |
| Nuclear Regulatory Commission: | | | | |
| Pass-thru UCLA | 43.U01 | 0135-S-VB224 | 20,000 | |
| Subtotal Nuclear Regulatory Commission | | | <u>20,000</u> | <u>-</u> |
| US Department of Defense: | | | | |
| Air Force Defense Research Sciences Program | | | | |
| Pass-thru GA Tech | 12.800 | PO#1600426897 | 2,671 | |
| Pass thru Flex Tech Alliance | 12.U02 | FLEX TECH | 38,232 | |
| Pass-thru Tyvak Nano-Satellite Sys | 12.U02 | PUR-310 | 57,525 | |
| Pass-thru Northrop Grumman | 12.U02 | 2975126 | 12,766 | |
| Pass-thru Exquadrum Inc | 12.U02 | STTR | 29,141 | |
| Subtotal Department of Defense | | | <u>140,335</u> | <u>-</u> |
| Department of Navy: | | | | |
| Basic and Applied Scientific Research | 12.300 | N62473-15-2-0010 | (120) | |
| Subtotal Department of Navy | | | <u>(120)</u> | <u>-</u> |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 6

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| US Department of Energy: | | | | |
| Pass-thru Honeywell | 81.U03 | N000301123 | \$ 22,222 | \$ |
| Pass-thru Lawrence Livermore | 81.U03 | B615674 | 23,020 | |
| Pass-thru Lawrence Livermore | 81.U03 | B630769 | 53,382 | |
| Pass-thru Lawrence Livermore | 81.U03 | B622042 | 1,616 | |
| Pass-thru Lawrence Livermore | 81.U03 | B631782 | 7,874 | |
| Pass-thru Lawrence Livermore | 81.U03 | B633170 | 2,227 | |
| Pass-thru Lawrence Livermore | 81.U03 | B628457 | 22,456 | |
| Subtotal | | | <u>132,797</u> | <u>-</u> |
| Renewable Energy Research and Development | | | | |
| Pass-thru Microbio Engineering | 81.087 | DE-EE000796917-014 | 59,158 | |
| Pass-thru Microbio Engineering | 81.087 | DE-EE0007691 | 570,481 | |
| Pass-thru Arizona State Univ | 81.087 | 13-183 | 14,099 | |
| Pass-thru Env. Power Rsch Inst | 81.087 | 4700002554 | 562 | |
| Subtotal | | | <u>644,300</u> | <u>-</u> |
| Organic Scintillator Development | | | | |
| Pass-thru Sandia National Lab | 81.U03 | 1867184 | 5,730 | |
| Office of Science Financial Assistance Program | | | | |
| Pass-thru Eformative Options LLC | 81.049 | DE-SC0019287 | 10,894 | |
| Pass-thru Microbio Engineering | 81.049 | 17-305 | (20) | |
| Pass-thru Microbio Engineering | 81.049 | DE-SC0013920-CP15-331 | 19,016 | |
| Stewardship Science Grant Program | | | | |
| Pass-thru CO School of Mines | 81.112 | DE-NA0002921 | 45,483 | |
| Subtotal | | | <u>75,373</u> | <u>-</u> |
| Subtotal Department of Energy | | | <u>858,200</u> | <u>-</u> |
| US Fish and Wildlife Service: | | | | |
| Youth Engagement, Education, and Employment | 15.676 | F16AC011114 | 5,288 | |
| Cooperative Ecosystem Studies Units | 15.678 | F18AC00487 | 49,281 | |
| Subtotal US Fish and Wildlife Services | | | <u>54,569</u> | <u>-</u> |
| National Oceanic & Atmospheric Administration: | | | | |
| CA Sea Grant Omnibus Proposal | | | | |
| Pass-thru CA Sea Grant Prog | 11.417 | 102311350 | 148,774 | 34,191 |
| Southern CA Coastal Ocean Observing System | | | | |
| Pass-thru Univ of San Diego | 11.012 | 78914437 | 193,991 | |
| Intergrated Ocean Observing System (IOOS) | | | | |
| Pass-thru MB Aquarium | 11.012 | 1611150 | 42,144 | |
| Fisheries Development and Utilization Research | 11.427 | NA18NMF4270217 | 25,811 | |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 7

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|---|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| National Oceanic & Atmospheric Administration – continued: | | | | |
| Coral Reef Conservation | | | | |
| Coral Reef Conservation | 11.482 | NA16NOS4820050 | \$ 21,434 | \$ - |
| Unallied Science Program | | | | |
| Pass-thru Natl Marine Fisheries | 11.472 | NA16NMF4720322 | 47,234 | |
| Pass-thru Pacific States Marine | 11.472 | 18-22G | 641 | |
| Subtotal | | | <u>47,875</u> | <u>-</u> |
| Unallied Management Projects | | | | |
| Pass-thru Natl Marine Sanctuary Fdn | 11.454 | 17-12-B-155 | 243 | |
| Subtotal National Oceanic & Atmospheric Administration | | | <u>480,272</u> | <u>34,191</u> |
| US Department of Transportation: | | | | |
| Univ Transportation Center Programs | | | | |
| Pass-thru Univ of Texas Arlington | 20.701 | CTEDD 0107-01 | 27,595 | |
| Pass-thru San Jose State Univ | 20.701 | 21-11005726 | 15,427 | |
| Pass-thru Univ of Texas Arlington | 20.701 | CTEDD 018-04 | 7,414 | |
| Pass-thru Univ of Texas Arlington | 20.701 | CTEDD 018-02 | 4,164 | |
| Pass-thru San Jose State Univ | 20.701 | 21-1100-5726-CPSLO | 4,078 | |
| Subtotal US Department of Transportation | | | <u>58,678</u> | <u>-</u> |
| United States Army: | | | | |
| Military Medical Research & Development | 12.420 | W81XWH-16-1-00051 | 137,914 | |
| Subtotal United States Army | | | <u>137,914</u> | <u>-</u> |
| Institute of Museum & Library Services: | | | | |
| Laura Bush 21st Century Librarian Prog | 45.313 | RE-95-17-0058-17 | 85,203 | 61,037 |
| Subtotal Institute of Museum & Library Services | | | <u>85,203</u> | <u>61,037</u> |
| USAF Academy: | | | | |
| Air Force Defense Research Sciences | 12.800 | FA7000-17-2-0006 | 64,113 | |
| Subtotal USAF Academy | | | <u>64,113</u> | <u>-</u> |
| National Reconnaissance Office: | | | | |
| APIC Grace | 12.U04 | 13-C-0289 | 667,528 | |
| Gencyber Grants Program | 12.903 | H98230-18-1-0099 | 82,026 | |
| Subtotal National Reconnaissance Office | | | <u>749,554</u> | <u>-</u> |
| Department of the Interior: | | | | |
| BOEM Environmental Studies | 15.423 | M16AC00023 | 152,390 | |
| Cooperative Research | 15.945 | P16AC01448 | 1,015 | |
| Cooperative Research | 15.945 | P17AC01178 | 80,553 | |
| Cooperative Research | 15.945 | P17AC01583 | 8,769 | |
| Fish, Wildlife and Plant Conservation | 15.231 | L17AC00034 | 7,608 | |
| Subtotal Department of the Interior | | | <u>250,335</u> | <u>-</u> |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 8

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| US Agency for International Development: | | | | |
| USAID Foreign Assistance for Programs Overseas | | | | |
| Pass-thru 21st Century Partnership for Stem Ed | 98.001 | 72026318C0003-007 | \$ 41,360 | \$ - |
| Subtotal US Agency for International Development | | | <u>41,360</u> | <u>-</u> |
| Total Research and Development Cluster: | | | <u>10,998,176</u> | <u>835,867</u> |
| US Department of Education: | | | | |
| Career and Technical Education-Basic Grants to States | | | | |
| Pass-thru CA Dept of Education | 84.048A | CN150255 | 3,221 | |
| Pass-thru CA Dept of Education | 84.048A | CN150255 | 8,739 | |
| Subtotal | | | <u>11,960</u> | <u>-</u> |
| Improving Teacher Quality State Grants | | | | |
| Pass-thru UC Regents Office Pres | 84.367 | NCLB14 | 141 | |
| Pass-thru UC Regents Office Pres | 84.367 | ESSA18-CSP | 34,880 | |
| Subtotal | | | <u>35,021</u> | <u>-</u> |
| Trio Upward Bound | 84.047A | PO47A170174-17 | 155,011 | |
| Trio Upward Bound | 84.047A | PO47A170174 | 269,313 | |
| Trio Student Support Services | 84.042A | PO42A150979-17 | 41,126 | |
| Trio Student Support Services | 84.042A | PO42A150979-18 | 302,607 | |
| Trio Talent Search | 84.044A | PO44A160099-17 | 8,509 | |
| Trio Talent Search | 84.044A | PO44A160099-18 | 206,843 | |
| Subtotal | | | <u>983,409</u> | <u>-</u> |
| Teacher Quality Partnership Grants | 84.336 | U336S180010 | 127,382 | |
| Pass-thru CSU Monterey Bay | 84.336S | 5042901A-10072015-A | 320,465 | 26,000 |
| Pass-thru CSU Monterey Bay | 84.336S | 5042901A-10072015-A | 168,201 | |
| Subtotal | | | <u>616,048</u> | <u>26,000</u> |
| Subtotal US Department of Education | | | <u>1,646,438</u> | <u>26,000</u> |
| US Department of the Interior: | | | | |
| Water Conservation Technical Assistance | 15.U06 | R15PC00142 | 1,244,358 | 270,453 |
| BIA Irrigation Support | 15.037 | A14AC00063 | 588,152 | |
| Subtotal US Department of the Interior | | | <u>1,832,510</u> | <u>270,453</u> |
| Corporation for National & Community Service: | | | | |
| AmeriCorps | | | | |
| Pass-thru Napa County Office of ED | 94.006 | AmeriCorps VIP | (14,748) | |
| Pass-thru Napa County Office of ED | 94.006 | AmeriCorps VIP | 151,250 | |
| Subtotal Corporation for National & Community Service | | | <u>136,502</u> | <u>-</u> |
| US Department of Commerce: | | | | |
| Cluster Grants | 11.020 | 2664624 | 148,070 | |
| Subtotal US Department of Commerce | | | <u>148,070</u> | <u>-</u> |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019
Page 9

| Federal Grantor/ Program Title/ Pass Through Grantor | Federal CFDA Number | Agency or Pass-through Number | Federal Expenditures | Expenditures to Subrecipients |
|--|---------------------------|-------------------------------------|-------------------------|----------------------------------|
| National Endowment for Arts: | | | | |
| Promotions of the Arts-Partnership Agreements | | | | |
| Western States Art Federation | 45.025 | TW20170182 | \$ 2,250 | \$ - |
| Subtotal National Endowment for Arts | | | <u>2,250</u> | <u>-</u> |
| Department of the Treasury: | | | | |
| Internal Revenue Service | | | | |
| Pass-thru United Way SB Cty | 21.009 | | 4,240 | |
| Low Income Taxpayer Clinics | 21.008 | 18-LITC0334-01 | 46,958 | |
| Low Income Taxpayer Clinics | 21.008 | 19-LITC0334-02-00 | 40,840 | |
| Subtotal Department of the Treasury | | | <u>92,038</u> | <u>-</u> |
| US Small Business Administration: | | | | |
| Small Business Administration | | | | |
| Pass-thru Univ CA-Merced Reg Network | 59.037 | F300GVA068 | 132,370 | |
| Pass-thru Univ CA-Merced Reg Network | 59.037 | OA | 98,887 | |
| Subtotal US Small Business Administration | | | <u>231,257</u> | <u>-</u> |
| Department of Justice: | | | | |
| Grants to Reduce Domestic Violence | 16.525 | 2017-WA-AX-0011 | 88,838 | 4,000 |
| Subtotal Department of Justice | | | <u>88,838</u> | <u>4,000</u> |
| Total Expenditures of Federal Awards | | | <u>\$ 15,176,079</u> | <u>\$ 1,136,320</u> |

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Note to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2019

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cal Poly Corporation under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements. Because the Schedule presents only a selected portion of the operations of Cal Poly Corporation, it is not intended to and does not present the financial positions, changes in net position, or cash flows of Cal Poly Corporation.

Note 2: Summary of Significant Accounting Policies

For new awards or modifications of existing awards after December 26, 2014, the expenditures reported in the schedule follow the cost principles contained in the Uniform Guidance. For existing awards prior to December 26, 2014, the expenditures follow the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*. The cost principles indicate that certain types of expenditures are not allowable and certain allowable costs are limited as to reimbursement.

Note 3: Indirect Cost Rate

The Corporation has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance, but rather the rates established directly with the respective federal agencies.

Cal Poly Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I: Summary of Auditors' Results

Financial Statements

(a) Type of auditors' report issued on financial statements: **Unmodified.**

(b) Internal control over financial reporting:

- Material weakness(es) identified: **No.**
- Significant deficiencies identified not considered to be material weaknesses: **None Reported.**

(c) Noncompliance material to financial statements noted: **No.**

Federal Awards

(d) Internal control over major programs:

- Material weakness(es) identified: **No.**
- Significant deficiencies identified not considered to be material weaknesses: **None Reported.**

(e) Type of auditors' report issued on compliance for major programs: **Unmodified.**

(f) Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a): **No.**

(g) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000**

(h) Major Programs:

- Research and Development Cluster (CFDA Numbers - Various)
- Teacher Quality Partnership Grants (CFDA Number – 84.336)

(i) Auditee qualified as low-risk auditee: **Yes.**

Cal Poly Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019
Page 2

**Section II: Findings Relating to the Financial Statements Which Are Required to be Reported in
Accordance With Generally Accepted *Governmental Auditing Standards***

We noted no findings in the current year.

Section III: Findings and Questioned Costs for Federal Awards

We noted no findings in the current year.

Cal Poly Corporation
Status of Prior Year's Findings and Questioned Costs – June 30, 2018
Year Ended June 30, 2019

We noted no findings in the prior year.