

**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**

	<b>Page</b>
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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b><u>Research and Development Cluster of Programs</u></b>				
<b><u>US Department of Agriculture:</u></b>				
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	N118MSCFRXXG056	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	N119MSCFRXXG047	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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>US Department of Agriculture – continued:</b>				
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>
<b>Subtotal Department of Agriculture</b>			<u>1,163,693</u>	<u>22,506</u>
<b>National Science Foundation:</b>				
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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>National Science Foundation – continued:</b>				
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	
Office 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	S18-0003	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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>National Science Foundation – continued:</b>				
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			<u>695,171</u>	<u>-</u>
Social, Behavioral and Economic Sciences				
Pass-thru Boise State Univ	47.075	6133A	21,548	
Pass-thru Univ of Mass	47.075	S5210000036767	4,733	
Subtotal			<u>26,281</u>	<u>-</u>
<b>Subtotal National Science Foundation</b>			<u>4,149,383</u>	<u>278,998</u>
<b>US Department of Health and Human Services:</b>				
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	
<b>Subtotal US Department of Health and Human Services</b>			<u>2,052,739</u>	<u>439,135</u>
<b>Office of Naval Research:</b>				
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	
<b>Subtotal Office of Naval Research</b>			<u>98,160</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 5**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>National Aeronautics and Space Administration:</b>				
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	80NSSC18K0463	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	80NSSC18P3673	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>
<b>Subtotal National Aeronautics and Space Administration</b>			<u>593,788</u>	<u>-</u>
<b>Nuclear Regulatory Commission:</b>				
Pass-thru UCLA	43.U01	0135-S-VB224	20,000	
<b>Subtotal Nuclear Regulatory Commission</b>			<u>20,000</u>	<u>-</u>
<b>US Department of Defense:</b>				
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	
<b>Subtotal Department of Defense</b>			<u>140,335</u>	<u>-</u>
<b>Department of Navy:</b>				
Basic and Applied Scientific Research	12.300	N62473-15-2-0010	(120)	
<b>Subtotal Department of Navy</b>			<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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>US Department of Energy:</b>				
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>
<b>Subtotal Department of Energy</b>			<u>858,200</u>	<u>-</u>
<b>US Fish and Wildlife Service:</b>				
Youth Engagement, Education, and Employment	15.676	F16AC011114	5,288	
Cooperative Ecosystem Studies Units	15.678	F18AC00487	49,281	
<b>Subtotal US Fish and Wildlife Services</b>			<u>54,569</u>	<u>-</u>
<b>National Oceanic &amp; Atmospheric Administration:</b>				
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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>National Oceanic &amp; Atmospheric Administration – continued:</b>				
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	
<b>Subtotal National Oceanic &amp; Atmospheric Administration</b>			<u>480,272</u>	<u>34,191</u>
<b>US Department of Transportation:</b>				
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	
<b>Subtotal US Department of Transportation</b>			<u>58,678</u>	<u>-</u>
<b>United States Army:</b>				
Military Medical Research & Development	12.420	W81XWH-16-1-00051	137,914	
<b>Subtotal United States Army</b>			<u>137,914</u>	<u>-</u>
<b>Institute of Museum &amp; Library Services:</b>				
Laura Bush 21st Century Librarian Prog	45.313	RE-95-17-0058-17	85,203	61,037
<b>Subtotal Institute of Museum &amp; Library Services</b>			<u>85,203</u>	<u>61,037</u>
<b>USAF Academy:</b>				
Air Force Defense Research Sciences	12.800	FA7000-17-2-0006	64,113	
<b>Subtotal USAF Academy</b>			<u>64,113</u>	<u>-</u>
<b>National Reconnaissance Office:</b>				
APIC Grace	12.U04	13-C-0289	667,528	
Gencyber Grants Program	12.903	H98230-18-1-0099	82,026	
<b>Subtotal National Reconnaissance Office</b>			<u>749,554</u>	<u>-</u>
<b>Department of the Interior:</b>				
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	
<b>Subtotal Department of the Interior</b>			<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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>US Agency for International Development:</b>				
USAID Foreign Assistance for Programs Overseas				
Pass-thru 21st Century Partnership for Stem Ed	98.001	72026318C0003-007	\$ 41,360	\$
<b>Subtotal US Agency for International Development</b>			<b>41,360</b>	<b>-</b>
<b>Total Research and Development Cluster:</b>			<b>10,998,176</b>	<b>835,867</b>
<b>US Department of Education:</b>				
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	
<b>Subtotal</b>			<b>11,960</b>	<b>-</b>
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	
<b>Subtotal</b>			<b>35,021</b>	<b>-</b>
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	
<b>Subtotal</b>			<b>983,409</b>	<b>-</b>
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	
<b>Subtotal</b>			<b>616,048</b>	<b>26,000</b>
<b>Subtotal US Department of Education</b>			<b>1,646,438</b>	<b>26,000</b>
<b>US Department of the Interior:</b>				
Water Conservation Technical Assistance	15.U06	R15PC00142	1,244,358	270,453
BIA Irrigation Support	15.037	A14AC00063	588,152	
<b>Subtotal US Department of the Interior</b>			<b>1,832,510</b>	<b>270,453</b>
<b>Corporation for National &amp; Community Service:</b>				
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	
<b>Subtotal Corporation for National &amp; Community Service</b>			<b>136,502</b>	<b>-</b>
<b>US Department of Commerce:</b>				
Cluster Grants	11.020	2664624	148,070	
<b>Subtotal US Department of Commerce</b>			<b>148,070</b>	<b>-</b>

*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**

<b>Federal Grantor/ Program Title/ Pass Through Grantor</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b>National Endowment for Arts:</b>				
Promotions of the Arts-Partnership Agreements				
Western States Art Federation	45.025	TW20170182	\$ 2,250	\$
<b>Subtotal National Endowment for Arts</b>			<u>2,250</u>	<u>-</u>
<b>Department of the Treasury:</b>				
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	
<b>Subtotal Department of the Treasury</b>			<u>92,038</u>	<u>-</u>
<b>US Small Business Administration:</b>				
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	
<b>Subtotal US Small Business Administration</b>			<u>231,257</u>	<u>-</u>
<b>Department of Justice:</b>				
Grants to Reduce Domestic Violence	16.525	2017-WA-AX-0011	88,838	4,000
<b>Subtotal Department of Justice</b>			<u>88,838</u>	<u>4,000</u>
<b>Total Expenditures of Federal Awards</b>			<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.