

# Cal Poly Corporation

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Federal Awards

Reports and Schedules

Year Ended June 30, 2023



**Cal Poly Corporation  
Federal Awards  
Year Ended June 30, 2023**

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**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***

To the 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 financial statements of the business-type activities of Cal Poly Corporation (the Corporation) as of and for the year ended June 30, 2023, 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 19, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation's internal control over financial reporting (internal control) as a basis for designing 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

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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 or significant deficiencies may exist that were not identified.

**Report on 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 financial statements. 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 purpose.

A handwritten signature in black ink that reads "GLENN BURDETTE ATTEST CORPORATION". The letters are in all caps and have a cursive, slightly irregular appearance.

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 19, 2023



**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**

To the Board of Directors  
Cal Poly Corporation  
San Luis Obispo, California

**Report on Compliance for Each Major Federal Program**

**Opinion on Each Major Federal Program**

We have audited the compliance of Cal Poly Corporation (the Corporation), a component unit of California Polytechnic State University, San Luis Obispo, with the types of compliance requirements identified as subject to audit 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, 2023. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2023.

**Basis for Opinion on Each Major Federal Program**

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cal Poly Corporation, 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Corporation's compliance with the compliance requirements referred to above.

**Responsibilities of Management for Compliance**

Management is responsible for compliance with the requirements referred to above and for the design,

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**Board of Directors**  
**Cal Poly Corporation**  
**Page 2**

implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Corporation's federal programs.

**Auditors' Responsibilities for the Audit of Compliance**

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Corporation's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

**Report on 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 Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2023, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements. We issued our report thereon dated September 19, 2023, which contained an unmodified opinion 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  
San Luis Obispo, California

October 4, 2023

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Research and Development Cluster of Programs</b>				
<b>US Department of Agriculture:</b>				
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH	10.001	58-2070-7-005	\$ 25,463	
TRANSPORTATION SERVICES	10.167	22-TMTSD-CA-0007	27,661	
TRANSPORTATION SERVICES	10.167	22-TMTSD-CA-0006	44,800	
Subtotal			97,925	-
SPECIALTY CROP BLOCK GRANT PROGRAM - FARM				
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	21-0001-040-SF	218,510	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.170	A22-2217-S003	13,317	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	21-0433-033-SF	97,136	4,504
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-028-SF	16,912	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-041-SF	21,249	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-040-SF	10,217	
Pass Through VILMORIN-MIKADO USA INC (VILMO MIKA)	10.170	VMKCPLO2022	81,583	
Subtotal			458,923	4,504
COOPERATIVE FORESTRY RESEARCH	10.202	NI21MSCFRXXG009	17,671	
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	7,215	
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	2,281	
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	12,491	
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	24,666	
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	14,922	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	11,921	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	8,141	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	2,293	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	17,035	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	2,416	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	1,207	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	639	
Subtotal			122,897	-
HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM	10.217	2021-70003-35735	162,957	127,230
CONSUMER DATA AND NUTRITION RESEARCH	10.253	58-4000-9-0028	566	
CONSUMER DATA AND NUTRITION RESEARCH	10.253	58-4000-0-0069	4,331	
Subtotal			167,853	127,230
AGRICULTURAL MARKET AND ECONOMIC RESEARCH				
Pass Through OKLAHOMA STATE UNIV (OKLA SU)	10.290	2-570230.CPU	39,640	
Subtotal			39,640	-
SPECIALTY CROP RESEARCH INITIATIVE				
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.309	A23-1488-S002	6,875	
Pass Through NORTH CAROLINA STATE UNI (NCSU)	10.309	2021-2518-01	95,787	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.309	A18-0496-S002	(1,270)	
Pass Through WASHINGTON UNIVERSITY (SP) (WASH UN)	10.309	136736 SPC004635	9,625	
AGRICULTURE AND FOOD RESEARCH INITIATIVE	10.310	2019-67023-29415	7,732	5,836
AGRICULTURE AND FOOD RESEARCH INITIATIVE	10.310	2020-67017-31272	62,885	62,008
Pass Through ARIZONA STATE UNIV (ASU)	10.310	ASUB00000548	2,243	
Pass Through UNIV OF COLORADO AT BOULDER (UNIV CO)	10.310	1560388	5,348	
Pass Through UNIVERSITY FLORIDA (UNV FLOR)	10.310	SUB00003030	11,186	
Subtotal			200,411	67,844
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2020-70001-31295	15,485	
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2021-70001-34525	10,233	
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2022-70001-37576	26,003	
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2021-70001-34777	157,694	38,579
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2020-70002-31296	2,319	
Subtotal			211,734	38,579
NATIONAL FOOD SAFETY TRAINING, ED, EXT, OUTREACH, AND TECH ASSISTANCE	10.328	2019-70020-30332	75,157	47,463

See accompanying notes to the schedule of federal awards.



**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Subtotal			75,157	47,463
<b>STATE ADMINISTRATIVE MATCHING GRANTS FOR SNAP</b>				
Pass Through CSU CHICO (CS CHICO)	10.561	A22-0055-S010	47,023	
Pass Through CSU CHICO (CS CHICO)	10.561	A22-0055-S010	137,693	
Pass Through CSU CHICO (CS CHICO)	10.561	SUB20-010	12,385	
Pass Through CSU CHICO (CS CHICO)	10.561	SUB20-010	27,910	
Subtotal			225,011	-
<b>COOPERATIVE FORESTRY PROGRAM - STATE FOREST ACTION PLANS</b>				
Pass Through CA FORESTRY FIRE PROTECT (CA FFP)	10.664	8GA22400	174,208	
Subtotal			174,208	-
<b>FOREST HEALTH PROTECTION</b>				
Pass Through CA FORESTRY FIRE PROTECT (CA FFP)	10.680	18-DG-11052021-205	15,868	
	10.680	8GA21600	19,295	
Subtotal			35,162	-
<b>PARTNERSHIP AGREEMENTS</b>				
	10.699	21-CS-11052021-201	210,194	
<b>RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS</b>				
	10.707	20-CR-11272167-067	28,556	
<b>WATERSHED PROTECTION AND FLOOD PREVENTION</b>				
Pass Through GRAHAM COUNTY (GRAHAMCY)	10.904	22-399	217,242	
Subtotal			455,992	-
<b>Total US Department of Agriculture</b>			<b>2,264,913</b>	<b>285,620</b>
<b>Department of Commerce:</b>				
<b>INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)</b>				
Pass Through MONTEREY BAY AQUARIUM INST (MBA)	11.012	SUBAWARD 1611150	348	
Pass Through MONTEREY BAY AQUARIUM INST (MBA)	11.012	2111119	102,323	
Pass Through MONTEREY BAY AQUARIUM INST (MBA)	11.012	2111119	81,121	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.012	KR704809	172,624	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.012	KR704809	60,374	
Subtotal			416,790	-
<b>UNIV CTR EDA NORTH STATE, SAN JOAQUIN VALLEY, AND CENTRAL COAST CONSORTIUM</b>				
Pass Through CSU CHICO (CS CHICO)	11.303	A23-0036-S002	18,931	
Subtotal			18,931	-
<b>SEA GRANT SUPPORT</b>				
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	KR 705176	42,500	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	703759	21,517	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	OPEN ACCOUNT MEMO	77,021	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	705734	7,021	
<b>FISHERIES DEVELOPMENT AND UTILIZATION RESEARCH</b>				
	11.427	NA18NMF4270217	65,348	
<b>UNALLIED SCIENCE PROGRAM</b>				
Pass Through PACIFIC STATES MARINE (PSMFC)	11.472	NA20NMF4720282	31,732	
Pass Through PACIFIC STATES MARINE (PSMFC)	11.472	21-144G	8,133	
Subtotal			253,271	-
<b>MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS</b>				
Pass Through WORCHESTER POLYTECHNIC INSTITUTE (WPI)	11.609	11176-GR	8,188	
Subtotal			8,188	-
<b>ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE</b>				
Pass Through UNIV OF DELAWARE (UNIV DE)	11.619	PC4.1-204	8,232	
Subtotal			8,232	-
<b>Total Department of Commerce</b>			<b>705,413</b>	<b>-</b>
<b>US Department of Defense:</b>				
<b>CONSERV AND REHAB OF NATURAL RESOURCES ON MILITARY INSTALLATIONS</b>				
	12.005	W9126G-21-2-0022	52,693	
Subtotal			52,693	-
<b>NATIONAL DEFENSE EDUCATION PROGRAM</b>				
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	12.006	KK2310	52,781	
Subtotal			52,781	-
<b>BASIC AND APPLIED SCIENTIFIC RESEARCH</b>				
	12.300	N00014-20-1-2169	49,127	
Subtotal			49,127	-

See accompanying notes to the schedule of federal awards.

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>COMMUNITY INVESTMENT</b>				
Pass Through OFFICE OF PLANNING & RESEARCH (OPR)	12.600	OPR20125	(4,251)	
Subtotal			(4,251)	-
<b>BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING</b>				
Pass Through UNIV OF SAN DIEGO (UCSD)	12.630	705662	13,158	
Subtotal			13,158	-
<b>GENCYBER GRANTS PROGRAM</b>				
DEFENSE ADVANCED RESEARCH PROJECTS AGENCY (DARPA)	12.903	H98230-22-1-0159	169	
Pass Through KESTREL INSTITUTE (KESTREL)	12.910	HR00112290061-CALPOLY	575	
Subtotal			744	-
<b>DEPARTMENT OF DEFENSE</b>				
DEPARTMENT OF DEFENSE	12.U02	F4FBQV1144M001	2,235,914	
DEPARTMENT OF DEFENSE	12.U02	F1SRQ20170M001	239,524	
DEPARTMENT OF DEFENSE	12.U02	F1SRQ22039M001	100,000	
DEPARTMENT OF DEFENSE	12.U02	F4FBQV2167M002	630,178	
Pass Through EMPIRICAL SYSTEMS AEROSPACE, INC. (EMP SYS)	12.U02	2021.02.02.AFSATTR	(270)	
Pass Through EMPIRICAL SYSTEMS AEROSPACE, INC. (EMP SYS)	12.U02	2022.04.01.AFSATTR	131,470	
Pass Through PROJECT-OWL (PROJECTOWL)	12.U02	22-623	19,728	
Pass Through UNANIMOUS AI. (UNANIMOUS)	12.U02	22-652	16,571	
Subtotal			3,373,114	-
<b>Total US Department of Defense</b>			<b>3,537,366</b>	<b>-</b>
<b>Department of Interior:</b>				
THREATENED AND ENDANGERED SPECIES	15.246	L22AC00357	17,897	
THREATENED AND ENDANGERED SPECIES	15.246	L22AC00360	4,168	
BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRON STUDIES PROGRAM	15.423	M16AC00023	23,301	
Pass Through BLUE WORLD RESEARCH INSTITUTE INC (BWRI)	15.423	22-F17-03	8,114	
SECURE WATER ACT - RESESARCH AGREEMENTS	15.560	R22AC00295-00	731,080	94,845
STATE WILDLIFE GRANTS				
Pass Through UC REGENT DAVIS (UC REG3)	15.634	A23-012-S002	11,234	
COOPERATIVE ENDANGERED SPECIES CONSERVATION FUND				
Pass Through CA DEPARTMENT OF FISH AND WILDLIFE (CDFW)	15.615	Q1940408	(1,754)	
FISH AND WILDLIFE COORDINATION AND ASSISTANCE	15.664	F21AC03069	1,024	
COOPERATIVE ECOSYSTEM STUDIES UNIT	15.678	F20AC11996-00	16,509	
COOPERATIVE ECOSYSTEM STUDIES UNIT	15.678	F20AC10888	8,885	
Subtotal			820,459	94,845
COOP RESEARCH & TRAINING PROGRAMS OF THE NATIONAL PARK SERVICE RESOURCES OF THE NA	15.945	P17AC01178	9,797	
Subtotal			9,797	-
<b>Total Department of Interior</b>			<b>830,255</b>	<b>94,845</b>
<b>Bureau of Educational and Cultural:</b>				
PROFESSIONAL AND CULTURAL EXCHANGE PROGRAMS - CITIZEN EXCHANGES				
Pass Through INSTITUTE OF INTERNATIONAL EDUCATION (INTL ED)	19.415	3000228290	1,897	
Subtotal			1,897	-
<b>Total Bureau of Educational and Cultural</b>			<b>1,897</b>	<b>-</b>
<b>University Transportation Ctr Prog - Office of the Secretary:</b>				
UNIVERSITY TRANSPORTATION CENTERS PROGRAM				
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	020-06	37,524	
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	021-04	2,111	
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	022-04	20,276	
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	021-15	20,927	
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	021-11	16,266	
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	022-07	27,799	
Subtotal			124,904	-
<b>Total University Transportation Ctr Prog - Office of the Secretary</b>			<b>124,904</b>	<b>-</b>
<b>National Aeronautics and Space Administration:</b>				
SCIENCE	43.001	1658943	(17)	
SCIENCE	43.001	1693195	1,345	

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Pass Through QUANSIGHT LLC (QUANSIGHT)	43.001	21-342	34,606	
Pass Through UNIV OF CALIFORNIA BERKELEY (UC BERK)	43.001	00010124	33,111	
<b>Subtotal</b>			<b>69,045</b>	-
<b>SPACE TECHNOLOGY</b>				
Pass Through CAL STATE LA UNIVERSITY AUX SERV INC (CAL STATE)	43.012	SLO231721	39,961	
<b>Subtotal</b>			<b>39,961</b>	-
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	43.U01	HST-GO-17103.001-A	13,115	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	43.U01	HST-AR-17063.001-A	25,173	
Pass Through FUTURE ENGINEERS (FUTURE ENG)	43.U01	21-357	64	
Pass Through EMPIRICAL SYSTEMS AEROSPACE, INC. (EMP SYS)	43.U01	2022.11.01.AFSSTR	8,588	
<b>Subtotal</b>			<b>46,940</b>	-
<b>Total National Aeronautics and Space Administration</b>			<b>155,946</b>	-
<b>National Science Foundation:</b>				
ENGINEERING GRANTS	47.041	1708919	12,616	
ENGINEERING GRANTS	47.041	1751314	138,933	
ENGINEERING GRANTS	47.041	1929478	41,910	
ENGINEERING GRANTS	47.041	2024570	16,888	
ENGINEERING GRANTS	47.041	2054191	49,782	
ENGINEERING GRANTS	47.041	2300890	279	
ENGINEERING GRANTS	47.041	2114223	34,022	
ENGINEERING GRANTS	47.041	2138756	27,917	
ENGINEERING GRANTS	47.041	1605499	7,732	
Pass Through FLORIDA STATE UNIVERSITY (FLA SU)	47.041	R000002570	47,954	
Pass Through SUNY COLLEGE OF ENV SCIENCE & FORESTRY (SUNY)	47.041	550-1169588-91811	31,795	
Pass Through VILLANOVA UNIVERSITY (VILLA)	47.041	525886CALPOLY	50,134	
<b>Subtotal</b>			<b>459,961</b>	-
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2034323	83,296	11,251
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2055098	15,562	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2012154	93,331	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2003459	81,208	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1708870	3,463	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1708828	51,044	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1709740	54,055	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1814375	424	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1856535	55,868	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1909297	104,476	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1913313	67,756	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2012549	112,451	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2104573	68,463	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1952691	54,472	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2205976	1,062	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2231701	73,420	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2111752	34,913	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2218943	173,491	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1913374	27,252	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2204782	5,455	
Pass Through VIRGINIA POLYTECHNIC INSTITUTE (VA TECH)	47.049	480717-19C54	9,203	
<b>Subtotal</b>			<b>1,170,663</b>	<b>11,251</b>
GEOSCIENCES	47.050	1543539	109,927	45,520
GEOSCIENCES	47.050	1924537	76,908	
GEOSCIENCES	47.050	2013280	84,376	
Pass Through UNIVERSITY OF SOUTHERN CALIFORNIA (USC)	47.050	SCON-00004070	9,589	
<b>Subtotal</b>			<b>280,799</b>	<b>45,520</b>
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	1924008	30,000	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2216687	19,219	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2128951	16,196	

See accompanying notes to the schedule of federal awards.

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2144822	40,260	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2208458	60,319	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2220888	29,452	
Subtotal			195,446	-
BIOLOGICAL SCIENCES	47.074	1949109	24,739	
BIOLOGICAL SCIENCES	47.074	1737848	14,432	
BIOLOGICAL SCIENCES	47.074	1802301	35,184	
BIOLOGICAL SCIENCES	47.074	1922718	15,964	
Pass Through OREGON STATE UNIVERSITY (OSU)	47.074	S2210A-D	5,017	
Subtotal			95,337	-
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	1917707	66,906	
Pass Through SPELMAN COLLEGE (SPELMAN)	47.075	24229-01	28,632	
Subtotal			95,538	-
EDUCATION AND HUMAN RESOURCES	47.076	1834128	516,676	57,812
EDUCATION AND HUMAN RESOURCES	47.076	1626185	99,030	
EDUCATION AND HUMAN RESOURCES	47.076	1660839	10,752	10,752
EDUCATION AND HUMAN RESOURCES	47.076	1821638	36,995	
EDUCATION AND HUMAN RESOURCES	47.076	1916056	433,898	
EDUCATION AND HUMAN RESOURCES	47.076	1935108	1,867	
EDUCATION AND HUMAN RESOURCES	47.076	1940701	29,380	
EDUCATION AND HUMAN RESOURCES	47.076	2142404	70,288	33,654
EDUCATION AND HUMAN RESOURCES	47.076	1852738	229,582	
EDUCATION AND HUMAN RESOURCES	47.076	2215655	18,562	
EDUCATION AND HUMAN RESOURCES	47.076	2201121	100,881	
EDUCATION AND HUMAN RESOURCES	47.076	1836335	23,946	
EDUCATION AND HUMAN RESOURCES	47.076	2140288	299,805	31,799
EDUCATION AND HUMAN RESOURCES	47.076	2141871	44,178	
Pass Through CHICO STATE ENT (CHICO ST)	47.076	SUB20-028	51,372	
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	47.076	KK2325	1,430	
Pass Through CSU FRESNO (CSU FRE)	47.076	SC330590-21-03	2,181	
Pass Through CSU LA UNIV AUX SVCS INC (CSU LA)	47.076	CSUSLO231755	3,027	
Pass Through DORDT COLLEGE (DORDTCOL)	47.076	DUE 1140629	(21,949)	
Pass Through EDUCATION DEVELOPMENT CENTER (EDU DEVCTR)	47.076	2018-0186	394	
Pass Through SACRAMENTO UNIV ENT INC (SAC UE)	47.076	533024	1,733	
Pass Through SACRAMENTO UNIV ENT INC (SAC UE)	47.076	533025-A5	24,215	
Pass Through SAN FRANCISCO STATE UNIVERSITY (SFSU)	47.076	S18-0003	140,296	
Pass Through UNIVERISTY ALABAMA (UNI ALBAMA)	47.076	A20-0003-S002	31,808	
Pass Through UNIVERSITY OF NORTHERN COLORADO (UNIV NCO)	47.076	000021-00001A.005.00	(4,425)	
Pass Through UNIVERSITY OF OREGON (UNIV OR)	47.076	2016W0D	23	
Subtotal			2,145,947	134,016
POLAR PROGRAMS	47.078	2218742	17,520	
Subtotal			17,520	-
<b>Total National Science Foundation</b>			<b>4,461,212</b>	<b>190,788</b>
<b>National Estuary Program:</b>				
NATIONAL ESTUARY PROGRAM				
Pass Through MORRO BAY NAT ESTUARY PR (MORRO B)	66.456	BAY FOUNDATION	26,927	
Pass Through MORRO BAY NAT ESTUARY PR (MORRO B)	66.456	EELGRASS MAPPING	4,930	
Subtotal			31,858	-
<b>Total National Estuary Program</b>			<b>31,858</b>	<b>-</b>
<b>US Department of Energy:</b>				
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM				
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	DE-SC0019287	130,814	
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	21-600	255,665	
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	23-930	8,835	
Subtotal			395,313	-
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT				
Pass Through NATIONAL CENTER FOR APPROPRIATE TECHNOLOGY (NCAT)	81.087	NCAT	13,134	
Subtotal			13,134	-
DEPARTMENT OF ENERGY				
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B630769	13,908	

See accompanying notes to the schedule of federal awards.

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B657526	6,068	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B644469	12,319	
Pass Through LAWRENCE BERKELEY NL LAB (LBNL)	81.U03	7506609	36,490	
Pass Through BROOKHAVEN SCIENCE ASSOC LLC (BRKHAVEN)	81.U03	413470	97,768	
Subtotal			166,552	-
<b>Total US Department of Energy</b>			<b>575,000</b>	<b>-</b>
<b>US Department of Health and Human Services:</b>				
RESEARCH ON RESEARCH INTEGRITY	93.085	1ORIIR210067-01-00	42,906	
NIEHS SUPERFUND HAZARDOUS SUBSTANCES				
Pass Through UTAH STATE UNIVERSITY (UTAH UN)	93.143	10058542-02-CAPO	11,920	
OCCUPATIONAL SAFETY AND HEALTH PROGRAM				
Pass Through UNIV OF CA DAVIS (UC DAVIS)	93.262	A17-0224-S020	28,658	
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS	93.286	FAIN# R25EB032764	34,561	
MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH				
Pass Through FOX CHASE CANCER CENTER (FOX CCC)	93.307	FCCC15126-01	47,932	
CANCER DETECTION AND DIAGNOSIS RESEARCH				
Pass Through ARIZONA STATE UNIV (ASU)	93.394	ASUB00000397	127,977	
CARDIOVASCULAR DISEASES RESEARCH	93.837	1UG3HL163508	463,015	232,134
ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH				
Pass Through REGENTS UNIVERSITY OF CA, SAN FRANCISCO (UCSF)	93.846	13640SC	46,236	
DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH				
Pass Through LOUISIANA ST UNIVERSITY (LSU)	93.847	DK124806-2019-192-CPC0	273,660	31,610
BIOMEDICAL RESEARCH AND RESEARCH TRAINING	93.859	IT34GM149492-01	125	
Subtotal			1,076,991	263,744
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	1R01HD104773-01A1	353,909	73,436
CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH	93.865	1R01HD095135-01	119,383	
Pass Through CENTRAL MICHIGAN UNIVERSITY (CNTRL MICH)	93.865	F63374	8,663	
Pass Through UNIVERSITY OF MICHIGAN (UNIV MI)	93.865	SUBK00012458	10,923	
Subtotal			492,878	73,436
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Pass Through SENTIMETRIX INC (SENTIMET)	93.U08	SMXCP21-425	16,520	
Pass Through WESTAT INC (WESTAT)	93.U08	6682-S01	72,472	
Subtotal			88,993	-
<b>Total US Department of Health and Human Services</b>			<b>1,658,862</b>	<b>337,180</b>
<b>Department of Homeland Security:</b>				
ASSISTANCE TO FIREFIGHTERS GRANT				
Pass Through THE WILDFIRE CONSERVANCY INC (WILDFIRE)	97.044	ZOERB-CAL POLY	3,135	
Subtotal			3,135	-
HOMELAND SECURITY GRANT PROGRAM				
Pass Through SENSEMAKERS LLC (SENSEMKR)	97.067	2022-25	26,315	
Pass Through SENSEMAKERS LLC (SENSEMKR)	97.067	2022-24	24,653	
Subtotal			50,968	-
<b>Total Department of Homeland Security</b>			<b>54,103</b>	<b>-</b>
<b>US Agency for International Development:</b>				
USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS				
Pass Through 21ST CENTURY PARTNERSHIP FOR STEM ED (PSTEM)	98.001	72026318C0003-007	130,821	
Subtotal			130,821	-
<b>Total US Agency for International Development</b>			<b>130,821</b>	<b>-</b>
<b>Total Research and Development Cluster Programs</b>			<b>14,532,550</b>	<b>908,433</b>
<b>Other Programs</b>				
<b>Department of Commerce:</b>				
<b>COVID-19:</b> ECONOMIC ADJUSTMENT ASSISTANCE	11.307	07-79-07500	1,407,604	
Subtotal			1,407,604	-
<b>Total Department of Commerce</b>			<b>1,407,604</b>	<b>-</b>
<b>Department of Interior:</b>				
WATER RESOURCES ON INDIAN LAND	15.037	A19AC00033	311,766	27,922
Subtotal			311,766	27,922
<b>Total Department of Interior</b>			<b>311,766</b>	<b>27,922</b>

**CAL POLY CORPORATION**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2023**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of the Treasury:</b>				
LOW INCOME TAXPAYER CLINICS	21.008	22-LITC0500-02-01	51,625	
LOW INCOME TAXPAYER CLINICS	21.008	23-LITC0500-03-00	30,120	
Subtotal			81,745	-
VOLUNTEER INCOME TAX ASSISTANCE (VITA) MATCHING GRANT PROGRAM				
Pass Through UNITED WAY SB COUNTY (UNT WAY SB)	21.009	22VITA0063	2,429	
Subtotal			2,429	-
<b>COVID-19: CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS</b>				
Pass Through CA VOLUNTEERS (CA VOL)	21.027	CCSFRF001	2,266,276	277,711
Pass Through COUNTY OF SAN LUIS OBISP (CO SLO)	21.027	N/A	129,929	
Subtotal			2,396,205	277,711
<b>Total Department of the Treasury</b>			<b>2,480,379</b>	<b>277,711</b>
<b>US Small Business Administration:</b>				
SMALL BUSINESS DEVELOPMENT CENTERS				
Pass Through UNIV CA-MERCED REG NETWORK (UC MRCD)	59.037	A21-0128-S001	(11,935)	
Pass Through UNIV CA-MERCED REG NETWORK (UC MRCD)	59.037	A22-0153-S004	166,114	
Subtotal			154,179	-
<b>Total US Small Business Administration</b>			<b>154,179</b>	<b>-</b>
<b>US Department of Education:</b>				
TRIO STUDENT SUPPORT SERVICES	84.042	P042A200970	391,491	
TRIO TALENT SEARCH PROGRAM 2021-2026	84.044A	P044A210111	2,592	
TRIO UPWARD BOUND	84.047	P047A170174-21	104,401	
TRIO UPWARD BOUND	84.047A	P047A221020	177,228	
Subtotal			675,712	-
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES				
Pass Through CA DEPT OF EDUCATION (CA DED)	84.048	CN210041	(39)	
Pass Through CA DEPT OF EDUCATION (CA DED)	84.048A	CN210041	11,446	
Subtotal			11,407	-
OERTRANSPORT: ENABLING TRANSPORTATION PLANNING PROFESSIONAL ADVANCEMENT				
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	84.116	2021GC0308	52,755	
Subtotal			52,755	-
TEACHER QUALITY PARTNERSHIP GRANTS	84.336	U336S180010	1,084,817	175,090
TEACHER QUALITY PARTNERSHIP GRANTS	84.336	S336S200007	484,763	
Subtotal			1,569,580	175,090
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS				
Pass Through UC REGENTS OFFICE PRES (UC REG1)	84.367A	ESSA22-CSP-SAN LUIS OBIS	42,313	
Subtotal			42,313	-
DEPARTMENT OF EDUCATION				
Pass Through ATTAINMENT COMPANY INC (ATTAINMENT)	84.U07	21-426	208,919	
Subtotal			208,919	-
<b>Total US Department of Education</b>			<b>2,560,685</b>	<b>175,090</b>
<b>Corporation for National &amp; Community Service:</b>				
AMERICORPS STATE AND NATIONAL				
Pass Through NAPA COUNTY OFFICE OF EDU (NAPA COE)	94.006	21-484	(11,259)	
Pass Through NAPA COUNTY OFFICE OF EDU (NAPA COE)	94.006	22-516	92,900	
Subtotal			81,641	-
<b>Total Corporation for National &amp; Community Service</b>			<b>81,641</b>	<b>-</b>
<b>National Endowment for the Arts:</b>				
PROMOTION OF THE ARTS PARTNERSHIP AGREEMENTS				
Pass Through WESTERN STATES ART FEDER	45.025	TW20210119	2,500	
Subtotal			2,500	-
<b>Total</b>			<b>2,500</b>	<b>-</b>
<b>Total - Other Programs</b>			<b>6,998,753</b>	<b>480,722</b>
<b>Total Expenditures of Federal Awards:</b>			<b>\$ 21,531,303</b>	<b>\$ 1,389,155</b>

**Cal Poly Corporation**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2023**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cal Poly Corporation (the Corporation) under programs of the federal government for the year ended June 30, 2023. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Corporation.

**Note 2: Summary of Significant Accounting Policies**

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

**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, 2023**

**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:

- Economic Adjustment Assistance (ALN 11.307)
- Secure Water Act – Research Agreements (ALN 15.560)
- Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)

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



**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2023**  
**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, 2022**  
**Year Ended June 30, 2023**

We noted no findings in the prior year.