

# Cal Poly Corporation dba Cal Poly Partners



Federal Awards  
Reports & Schedules

Year Ended June 30, 2024



**Cal Poly Corporation dba Cal Poly Partners**  
**Federal Awards**  
**Year Ended June 30, 2024**

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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 dba Cal Poly Partners  
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 dba Cal Poly Partners (the Corporation) as of and for the year ended June 30, 2024, 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 16, 2024.

**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 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.

**Board of Directors**

**Cal Poly Corporation dba Cal Poly Partners**

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**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.

GLENN BURDETTE ATTEST CORPORATION

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 16, 2024



**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 dba Cal Poly Partners  
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 dba Cal Poly Partners (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, 2024. 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, 2024.

**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 dba Cal Poly Partners, 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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**Cal Poly Corporation dba Cal Poly Partners**  
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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

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*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, 2024, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements. We issued our report thereon dated September 16, 2024, 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*

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 16, 2024

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
<b>Research and Development Cluster of Programs</b>				
<b>US Department of Agriculture:</b>				
AGRICULTURAL RESEARCH BASIC AND APPLIED RESEARCH WILDLIFE SERVICES	10.001	58-2038-3-028	\$ 415,051	\$ 208,140
TRANSPORTATION SERVICES	10.028	AP24WSNWRC00C002	739	
TRANSPORTATION SERVICES	10.167	22-TMTSD-CA-0007	63,374	
TRANSPORTATION SERVICES	10.167	22-TMTSD-CA-0006	122,381	
Subtotal			601,545	208,140
<b>SPECIALTY CROP BLOCK GRANT PROGRAM - FARM</b>				
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	23-0001-031-SF	851	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	21-0001-040-SF	209,754	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	21-0433-033-SF	153,643	
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-028-SF	127,481	54,287
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-041-SF	108,644	48,770
Pass Through CA DEPT OF FOOD AND AG (CA FOOD)	10.170	22-0001-040-SF	87,527	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.170	A22-2217-S003	50,158	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.170	A23-0954-S001	1,127	
Pass Through VILMORIN-MIKADO USA INC (VILMO MIKA)	10.170	VMKCP5LO2022	63,136	
Subtotal			802,320	103,058
COOPERATIVE FORESTRY RESEARCH	10.202	NI22MSCFRXXG004	27,257	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	14,256	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	5,568	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	2,612	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	22,727	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	13,617	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	12,388	
COOPERATIVE FORESTRY RESEARCH	10.202	NI23MSCFRXXG010	20,031	
COOPERATIVE FORESTRY RESEARCH	10.202	NI24MSCFRXXG003	9,144	
COOPERATIVE FORESTRY RESEARCH	10.202	NI24MSCFRXXG003	26,056	
COOPERATIVE FORESTRY RESEARCH	10.202	NI24MSCFRXXG003	957	
COOPERATIVE FORESTRY RESEARCH	10.202	NI24MSCFRXXG003	2,443	
COOPERATIVE FORESTRY RESEARCH	10.202	NI24MSCFRXXG003	9,937	
Subtotal			166,993	
<b>1890 INSTITUTION CAPACITY BUILDING GRANTS</b>				
Pass Through ALABAMA A&M UNIVERSITY (AAMU)	10.216	2019-38821-29144-CALPOLY	261	
Subtotal			261	
<b>HIGHER EDUCATION - INSTITUTION CHALLENGE GRANTS PROGRAM</b>				
Pass Through HUMBOLDT STATE UNIVERSITY (HUMBOLDT)	10.217	2021-70003-35735	272,552	231,961
	10.217	2023-70003-38771	7,984	
<b>AGRICULTURAL AND RURAL ECONOMIC RESEARCH, COOP AGREEMENTS AND COLLAB</b>				
Pass Through UNIV OF GEORGIA (UNIV GA)	10.250	SUB00003034	1,819	
CONSUMER DATA AND NUTRITION RESEARCH	10.253	58-4000-9-0028	2,431	
CONSUMER DATA AND NUTRITION RESEARCH	10.253	58-4000-0-0069	13,678	
Subtotal			298,463	231,961
<b>AGRICULTURAL MARKET AND ECONOMIC RESEARCH</b>				
Pass Through OKLAHOMA STATE UNIV (OKLA SU)	10.290	2-570230.CPU	12,181	
Subtotal			12,181	
<b>SPECIALTY CROP RESEARCH INITIATIVE</b>				
Pass Through NORTH CAROLINA STATE UNI (NCSU)	10.309	2023-51181-41161	2,865	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.309	2021-2518-01	33,786	
Pass Through UNIV OF CA DAVIS (UC DAVIS)	10.309	A23-1488-S002	98,449	
Pass Through WASHINGTON UNIVERSITY (SP) (WASH UN)	10.309	136736 SPC004635	50,497	
AGRICULTURE AND FOOD RESEARCH INITIATIVE	10.310	2020-67017-31272	40,909	22,544



**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
AGRICULTURE AND FOOD RESEARCH INITIATIVE	10.310	2023-67037-40316	\$ 96,484	
Pass Through UNIVERSITY FLORIDA (UNV FLOR)	10.310	SUB00003030	8,157	
Subtotal			331,148	22,544
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2023-70001-41001	22,774	-
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2020-70001-31295	29,998	
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2021-70001-34525	14,616	
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2022-70001-37576	242,302	8,920
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2021-70001-34777	33,762	13,565
CAPACITY BUILDING FOR NON-LAND GRANT COLLEGES OF AGRICULTURE	10.326	2020-70002-31296	25,589	
Subtotal			369,041	22,484
STATE ADMINISTRATIVE MATCHING GRANTS FOR SNAP				
Pass Through CSU CHICO (CS CHICO)	10.561	A22-0055-S010	80,676	
Pass Through CSU CHICO (CS CHICO)	10.561	A22-0055-S010	162,715	
Pass Through CSU CHICO (CS CHICO)	10.561	SUB20-010	38,870	
Pass Through CSU CHICO (CS CHICO)	10.561	SUB20-010	39,446	
Subtotal			321,706	
FORESTRY RESEARCH				
Pass Through UNIV OF MONTANA (UNIV MT)	10.652	PG23-65304-01	312,719	
Subtotal			312,719	
COOPERATIVE FORESTRY PROGRAM - STATE FOREST ACTION PLANS				
Pass Through CA FORESTRY FIRE PROTECT (CA FFP)	10.664	8GA22400	367,648	
Subtotal			367,648	
FOREST HEALTH PROTECTION				
Pass Through UC REGENTS DAVIS (UC REG3)	10.680	A22-1469-S001	38,802	
Subtotal			38,802	
INTERNATIONAL FORESTRY PROGRAMS				
Pass Through THE XERCES SOCIETY INC (XERCES)	10.684	CALPOL23-4132	15,795	
Subtotal			15,795	
PARTNERSHIP AGREEMENTS	10.699	21-CS-11052021-201	147,274	
RESEARCH JOINT VENTURE AND COST REIMBURSABLE AGREEMENTS	10.707	20-CR-11272167-067	34,809	
WATERSHED PROTECTION AND FLOOD PREVENTION				
Pass Through GRAHAM COUNTY (GRAHAMCY)	10.904	22-399	33,052	
Subtotal			215,136	
<b>Total US Department of Agriculture</b>			<b>3,853,758</b>	<b>588,188</b>

**Department of Commerce:**

INTEGRATED OCEAN OBSERVING SYSTEM (IOOS)				
Pass Through MONTEREY BAY AQUARIUM INST (MBA)	11.012	EXTENSION MEMO 6-24-24	94,523	
Pass Through MONTEREY BAY AQUARIUM INST (MBA)	11.012	EXTENSION MEMO 6-24-24	76,656	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.012	706018	109,920	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.012	EXTENSION MEMO 6-24-24	142,199	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.012	EXTENSION MEMO 6-24-24	52,206	
Subtotal			475,504	
UNIV CTR EDA NORTH STATE, SAN JOAQUIN VALLEY, AND CENTRAL COAST CONSORTIUM				
Pass Through CSU CHICO (CS CHICO)	11.303	A23-0036-S002	15,171	
Subtotal			15,171	
SEA GRANT SUPPORT				
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	70584-CA SEA GRANT A/E-39	132,412	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	705734	21,492	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	706309	33,203	

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	KR 705176	\$ 25,313	
Pass Through UNIV OF SAN DIEGO (UCSD)	11.417	703759	5,278	
UNALLIED SCIENCE PROGRAM	11.472	NA20NMF4720282	93,614	
Pass Through PACIFIC STATES MARINE (PSMFC)	11.472	21-144G	6,056	
Subtotal			317,369	
<b>MEASUREMENT AND ENGINEERING RESEARCH AND STANDARDS</b>				
Pass Through WORCHESTER POLYTECHNIC INSTITUTE (WPI)	11.609	11176-GR	\$ 1,883	\$ -
Subtotal			1,883	
<b>ARRANGEMENTS FOR INTERDISCIPLINARY RESEARCH INFRASTRUCTURE</b>				
Pass Through UNIV OF DELAWARE (UNIV DE)	11.619	PC4.1-204	108	
Subtotal			108	
<b>Total Department of Commerce</b>			<b>810,035</b>	
<b>US Department of Defense:</b>				
CONSERV AND REHAB OF NATURAL RESOURCES ON MILITARY INSTALLATIONS	12.005	W9126G-21-2-0022	62,928	
Subtotal			62,928	
<b>NATIONAL DEFENSE EDUCATION PROGRAM</b>				
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	12.006	KK2310	152,494	
Subtotal			152,494	
<b>BASIC AND APPLIED SCIENTIFIC RESEARCH</b>				
	12.300	N00014-20-1-2169	93,717	
Subtotal			93,717	
<b>COMMUNITY INVESTMENT</b>				
Pass Through OFFICE OF PLANNING & RESEARCH (OPR)	12.600	OPR20125	39	
Subtotal			39	
<b>ECONOMIC ADJUSTMENT ASSISTANCE FOR STATE GOVERNMENTS</b>				
Pass Through OFFICE OF PLANNING & RESEARCH (OPR)	12.617	OPR21132	25,000	
Subtotal			25,000	
<b>BASIC, APPLIED, AND ADVANCED RESEARCH IN SCIENCE AND ENGINEERING</b>				
Pass Through UNIV OF SAN DIEGO (UCSD)	12.630	705662	64,062	
Subtotal			64,062	
<b>GENCYBER GRANTS PROGRAM</b>				
RESEARCH AND TECHNOLOGY DEVELOPMENT	12.903	H98230-22-1-0159	57,618	
	12.910	FA8650-23-1-2205	246,383	
Subtotal			304,001	
<b>DEPARTMENT OF DEFENSE</b>				
DEPARTMENT OF DEFENSE	12.U02	F4FBQV2167M002	6,232	
DEPARTMENT OF DEFENSE	12.U02	IPA000-23-0-0006	17,740	
Pass Through EMPIRICAL SYSTEMS AEROSPACE, INC. (EMP SYS)	12.U02	2022.04.01.AFSSTR	85,350	
Pass Through OWL INTERGRATIONS (OWL)	12.U02	23-363	94,652	
Pass Through PROJECT-OWL (PROJECTOWL)	12.U02	22-623	10,272	
Pass Through UNIVERSITY OF ST. THOMAS (ST THOMAS)	12.U02	2023-68-01	19,892	
Pass Through ADMIN OF THE TULANE ED FUND (TULANE U)	12.U02	TUL-SCC-562200-23/24	8,299	
Pass Through UNANIMOUS AI. (UNANIMOUS)	12.U02	23-374	121,943	
Subtotal			364,380	
<b>Total US Department of Defense</b>			<b>1,066,621</b>	
<b>Department of Interior:</b>				
THREATENED AND ENDANGERED SPECIES	15.246	L22AC00357	36,562	
THREATENED AND ENDANGERED SPECIES	15.246	L22AC00360	15,778	
<b>BUREAU OF OCEAN ENERGY MANAGEMENT (BOEM) ENVIRON STUDIES PROGRAM</b>				
Pass Through BLUE WORLD RESEARCH INSTITUTE INC (BWRI)	15.423	M16AC00023	25,619	
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	15.423	22-F17-03	43,006	
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	15.423	KK2233	33,865	
SECURE WATER ACT - RESESARCH AGREEMENTS	15.560	R22AC00295-00	1,257,333	161,163
<b>STATE WILDLIFE GRANTS</b>				
Pass Through UC REGENT DAVIS (UC REG3)	15.634	A23-012-S002	69,635	

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
COOPERATIVE ECOSYSTEM STUDIES UNIT	15.678	F20AC10888	\$ 8,687	
Subtotal			1,490,484	161,163
EARTHQUAKE HAZARDS PROGRAM ASSISTANCE	15.807	G23AP00499-00	13,111	
Subtotal			13,111	
<b>Total Department of Interior</b>			<b>1,503,596</b>	<b>161,163</b>
<b>Department of Transportation</b>				
UNIVERSITY TRANSPORTATION CENTERS PROGRAM				
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	022-04	17,935	-
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	20.701	022-07	18,192	
Subtotal			36,127	
DEPARTMENT OF TRANSPORTATION				
Pass Through CA DEPT OF TRANSPORTATIO (CA TRNS)	20.U10	741415	78,326	9,700
Subtotal			78,326	9,700
<b>Total Department of Transportation</b>			<b>114,453</b>	<b>9,700</b>
<b>National Aeronautics and Space Administration:</b>				
SCIENCE				
Pass Through QUANSIGHT LLC (QUANSIGHT)	43.001	1693195	4,280	
Pass Through QUANSIGHT LLC (QUANSIGHT)	43.001	21-342	45,658	
Subtotal			49,938	
SPACE TECHNOLOGY				
Pass Through CAL STATE LA UNIVERSITY AUX SERV INC (CAL STATE)	43.012	SLO231721	39,551	
Subtotal			39,551	
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION				
Pass Through NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	43.U01	HST-GO-17103.001-A	9,041	
Pass Through NATIONAL AERONAUTICS AND SPACE ADMINISTRATION	43.U01	HST-AR-17063.001-A	9,172	
Pass Through EMPIRICAL SYSTEMS AEROSPACE, INC. (EMP SYS)	43.U01	2022.11.01.AFSTTR	43,447	
Subtotal			61,659	
<b>Total National Aeronautics and Space Administration</b>			<b>151,148</b>	
<b>National Endowment for Humanities:</b>				
NAT'L ENDOWMENT FOR HUM (NEH)				
Pass Through WILLIAM MARSH RICE UNIVERSITY (WMRICE UNV)	45.164	X03079431	69,975	
Subtotal			69,975	
<b>Total National Endowment for Humanities</b>			<b>69,975</b>	
<b>National Science Foundation:</b>				
ENGINEERING GRANTS	47.041	1708919	15,764	
ENGINEERING GRANTS	47.041	1751314	33,416	
ENGINEERING GRANTS	47.041	1929478	26,656	
ENGINEERING GRANTS	47.041	2024570	16,055	
ENGINEERING GRANTS	47.041	2054191	6,470	
ENGINEERING GRANTS	47.041	2301780	87,945	
ENGINEERING GRANTS	47.041	2300890	91,003	
ENGINEERING GRANTS	47.041	2114223	43,769	
ENGINEERING GRANTS	47.041	2138756	31,438	
ENGINEERING GRANTS	47.041	2329759	1,559	
ENGINEERING GRANTS	47.041	2234256	130,124	
ENGINEERING GRANTS	47.041	2305431	60,944	
Pass Through SUNY COLLEGE OF ENV SCIENCE & FORESTRY (SUNY)	47.041	550-1169588-91811	15,878	
Pass Through VILLANOVA UNIVERSITY (VILLA)	47.041	525886CALPOLY	8,941	
Subtotal			569,962	

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2034323	\$ 53,299	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2055098	8,892	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2012154	34,177	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2003459	69,215	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1709740	2,805	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1856535	40,929	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1909297	40,999	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1913313	50,895	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2012549	80,781	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2104573	72,498	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2310000	9,335	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1952691	32,072	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2402345	9,095	-
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2205976	31,864	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2231701	176,864	80,338
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2218943	157,882	13,302
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	1913374	10,787	
MATHEMATICAL AND PHYSICAL SCIENCES	47.049	2204782	59,789	
Pass Through VIRGINIA POLYTECHNIC INSTITUTE (VA TECH)	47.049	480717-19C54	18,177	
Subtotal			960,356	93,640
GEOSCIENCES	47.050	2242164	169,445	
GEOSCIENCES	47.050	1543539	59,423	17,845
GEOSCIENCES	47.050	1924537	61,753	
GEOSCIENCES	47.050	2013280	7,375	
Subtotal			297,996	17,845
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	1924008	17,832	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2216687	133,015	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2128951	25,940	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2144822	69,735	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2208458	133,301	
COMPUTER AND INFORMATION SCIENCE AND ENGINEERING	47.070	2220888	109,824	
Subtotal			489,647	
BIOLOGICAL SCIENCES	47.074	1949109	19,473	
BIOLOGICAL SCIENCES	47.074	1802301	(2,421)	
BIOLOGICAL SCIENCES	47.074	2316363	104,537	
BIOLOGICAL SCIENCES	47.074	1922718	82,980	
BIOLOGICAL SCIENCES	47.074	2321487	36,044	
Pass Through OREGON STATE UNIVERSITY (OSU)	47.074	S2210A-D	3,544	
Subtotal			244,157	
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	1917707	4,062	
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	2313969	78,093	
SOCIAL, BEHAVIORAL, AND ECONOMIC SCIENCES	47.075	2122550	95,753	
Subtotal			177,909	
EDUCATION AND HUMAN RESOURCES	47.076	1834128	894,040	
EDUCATION AND HUMAN RESOURCES	47.076	1821638	103,053	
EDUCATION AND HUMAN RESOURCES	47.076	1916056	427,690	
EDUCATION AND HUMAN RESOURCES	47.076	1935108	2,406	
EDUCATION AND HUMAN RESOURCES	47.076	1940701	16,477	
EDUCATION AND HUMAN RESOURCES	47.076	2142404	38,936	36,354
EDUCATION AND HUMAN RESOURCES	47.076	2234073	41,780	
EDUCATION AND HUMAN RESOURCES	47.076	1852738	149,790	
EDUCATION AND HUMAN RESOURCES	47.076	2215655	50,279	
EDUCATION AND HUMAN RESOURCES	47.076	2201121	140,549	
EDUCATION AND HUMAN RESOURCES	47.076	2140288	469,783	63,843
EDUCATION AND HUMAN RESOURCES	47.076	2141871	16,753	

See accompanying notes to the schedule of federal awards .

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
EDUCATION AND HUMAN RESOURCES	47.076	2314994	\$ 1,781	
Pass Through CHICO STATE ENT (CHICO ST)	47.076	SUB20-028	58,990	
Pass Through CSU FRESNO (CSU FRE)	47.076	SC330590-21-03	28,486	
Pass Through CSU LA UNIV AUX SVCS INC (CSU LA)	47.076	CSUSLO231755	35,642	
Pass Through SACRAMENTO UNIV ENT INC (SAC UE)	47.076	533025-A5	785	
Pass Through SACRAMENTO UNIV ENT INC (SAC UE)	47.076	533026-A6	18,783	
Pass Through SAN FRANCISCO STATE UNIVERSITY (SFSU)	47.076	S18-0003	302	
Pass Through SUPERIOR STATISTICAL RESEARCH LLC (SUP STATS)	47.076	IUSE-CALPOLY-2023	38,397	
Pass Through UNIV OF CA SANTA BARBARA (UCSB)	47.076	KK2325	61,848	
Pass Through UNIVERISTY ALABAMA (UNI ALBAMA)	47.076	A20-0003-S002	12,831	
Pass Through UNIVERSITY OF OREGON (UNIV OR)	47.076	2016W0D	56,703	
Subtotal			2,666,081	100,197
POLAR PROGRAMS	47.078	2218742	40,482	
Subtotal			40,482	
OFFICE OF INTEGRATIVE ACTIVITIES				
Pass Through FLORIDA STATE UNIVERSITY (FLA SU)	47.083	C-5198	7,098	-
Subtotal			7,098	
NSF TECHNOLOGY, INNOVATION AND PARTNERSHIPS	47.084	2346620	30,923	
NSF TECHNOLOGY, INNOVATION AND PARTNERSHIPS	47.084	2403992	32,059	
NSF TECHNOLOGY, INNOVATION AND PARTNERSHIPS	47.084	2413962	28,044	
Subtotal			91,026	
<b>Total National Science Foundation</b>			<b>5,544,714</b>	<b>211,683</b>
<b>National Estuary Program:</b>				
NATIONAL ESTUARY PROGRAM				
Pass Through BAY FDN OF MORRO BAY (FND MB)	66.456	BAY FOUNDATION MORRO BAY	5,530	
Subtotal			5,530	
<b>Total National Estuary Program</b>			<b>5,530</b>	
<b>US Department of Energy:</b>				
OFFICE OF SCIENCE FINANCIAL ASSISTANCE PROGRAM				
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	DE-SC0019287	98,601	
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	23-930	6,346	
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.049	21-600	153,534	
Subtotal			258,481	
RENEWABLE ENERGY RESEARCH AND DEVELOPMENT				
Pass ThroughCONFIDENTIAL (CONFIDNTL)	81.087	4700008965	670	
Pass ThroughCONFIDENTIAL (CONFIDNTL)	81.087	4700010741	5,000	
Pass Through NATIONAL CENTER FOR APPROPRIATE TECHNOLOGY	81.087	NCAT	3,917	
Subtotal			9,587	
FOSSIL ENERGY RESEARCH AND DEVELOPMENT				
Pass Through MICROBIO ENGINEERING (MICROBIO)	81.089	22-534	115,740	
Subtotal			115,740	
DEPARTMENT OF ENERGY				
Pass Through BROOKHAVEN SCIENCE ASSOC LLC (BRKHAVEN)	81.U03	413470	75,738	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B630769	7,879	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B662353	3,289	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B657526	17,128	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B644469	1,314	
Pass Through LAWRENCE LIVERMORE (LLNL)	81.U03	B662297	4,823	
Subtotal			110,171	
<b>Total US Department of Energy</b>			<b>493,978</b>	
<b>US Department of Health and Human Services:</b>				
RESEARCH ON RESEARCH INTEGRITY				
	93.085	1ORIIIR210067-01-00	14,803	
NIEHS SUPERFUND HAZARDOUS SUBSTANCES				
Pass Through UTAH STATE UNIVERSITY (UTAH UN)	93.143	10058542-02-CAPO	15,301	
DISCOVERY AND APPLIED RESEARCH FOR TECHNOLOGICAL INNOVATIONS				
	93.286	FAIN# R25EB032764	19,560	

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
<b>MINORITY HEALTH AND HEALTH DISPARITIES RESEARCH</b>				
Pass Through THE RESEARCH INSTITUTE OF FOX CHASE CANCER CENTER	93.307	FCCC15126-01	\$ 70,082	
Pass Through THE RESEARCH INSTITUTE OF FOX CHASE CANCER CENTER	93.307	1519300	26,376	
<b>EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)</b>				
Pass Through OREGON HEALTH AUTHORITY (OHA)	93.323	182566	3,227	
<b>CANCER DETECTION AND DIAGNOSIS RESEARCH</b>				
Pass Through ARIZONA STATE UNIV (ASU)	93.394	ASUB00000397	35,966	
<b>CARDIOVASCULAR DISEASES RESEARCH</b>				
	93.837	1UG3HL163508	689,996	374,351
<b>CARDIOVASCULAR DISEASES RESEARCH</b>				
Pass Through SEATTLE CHILDRENS RESEARCH INSTITUTE (SCRI)	93.837	1U01HL114377-01	(10,582)	
	93.837	13143SUB	8,050	
<b>ARTHRITIS, MUSCULOSKELETAL AND SKIN DISEASES RESEARCH</b>				
Pass Through REGENTS UNIVERSITY OF CA, SAN FRANCISCO (UCSF)	93.846	13640SC	3,756	
Pass Through REGENTS UNIVERSITY OF CA, SAN FRANCISCO (UCSF)	93.846	14425SC	162,024	
<b>DIABETES, DIGESTIVE, AND KIDNEY DISEASES EXTRAMURAL RESEARCH</b>				
Pass Through ARIZONA STATE UNIV (ASU)	93.847	ASUB00001599	10,621	
Pass Through LOUISIANA ST UNIVERSITY (LSU)	93.847	DK124806-2019-192-CPC01	235,058	22,621
Pass Through LOUISIANA ST UNIVERSITY (LSU)	93.847	DK124806-2400XX-CP02	34,952	
<b>BIOMEDICAL RESEARCH AND RESEARCH TRAINING</b>				
Pass Through REGENTS OF THE UNIV OF COLORADO, COLORADO SPRINGS	93.859	IT34GM149492-01	131,575	
Pass Through REGENTS OF THE UNIV OF COLORADO, COLORADO SPRINGS	93.859	22-105-001	15,724	
Subtotal			1,466,490	396,972
<b>CHILD HEALTH AND HUMAN DEVELOPMENT EXTRAMURAL RESEARCH</b>				
Pass Through UNIVERSITY OF MICHIGAN (UNIV MI)	93.865	1R01HD104773-01A1	491,729	112,035
Pass Through UNIVERSITY OF MICHIGAN (UNIV MI)	93.865	SUBK00012458	13,961	
Subtotal			505,690	112,035
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Pass Through WESTAT INC (WESTAT)	93.U08	6682-S01	19,709	
Subtotal			19,709	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Pass Through SENTIMETRIX INC (SENTIMET)	93.U11	SMXCP23-425	119,655	
Subtotal			119,655	
<b>Total US Department of Health and Human Services</b>			<b>2,111,544</b>	<b>509,007</b>
<b>US Agency for International Development:</b>				
<b>USAID FOREIGN ASSISTANCE FOR PROGRAMS OVERSEAS</b>				
Pass Through 21ST CENTURY PARTNERSHIP FOR STEM ED (PSTEM)	98.001	72026318C0003-007	74,382	
Subtotal			74,382	
<b>Total US Agency for International Development</b>			<b>74,382</b>	
<b>Total Research and Development Cluster of Programs</b>			<b>15,799,735</b>	<b>1,479,741</b>
<b>Department of Agriculture:</b>				
<b>DAIRY BUSINESS INNOVATION INITIATIVE - PACIFIC COAST COALITION</b>				
Pass Through CSU FRESNO (CSU FRE)	10.176	SC351120-22-03	254,919	
Subtotal			254,919	
<b>MULTICULTURAL SCHOLARS</b>				
	10.220	2022-38413-38359	40,536	
Subtotal			40,536	
<b>TRANSITION TO ORGANIC PARTNERSHIP PROGRAM (TOPP)</b>				
Pass Through CALIFORNIA CERTIFIED ORGANIC FARMERS (CCOF FDN)	10.462	TRANS TO ORGANIC PARTSHP	41,314	
Subtotal			41,314	
<b>COMMUNITY PROJECT FUNDING - CONGRESSIONALLY DESIGNATED FUNDING</b>				
	10.723	22-DG-11052012-131	47,911	
Subtotal			47,911	
<b>Total Department of Agriculture</b>			<b>384,679</b>	
<b>Department of Commerce:</b>				
<b>ECONOMIC ADJUSTMENT ASSISTANCE</b>				
	11.307	07-79-07500	220,374	
Subtotal			220,374	
<b>Total Department of Commerce</b>			<b>220,374</b>	

**CAL POLY CORPORATION DBA CAL POLY PARTNERS  
SCHEDULE OF FEDERAL AWARDS  
FOR THE PERIOD ENDED JUNE 30, 2024**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal ALN	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipient
<b>Department of Interior:</b>				
WATER RESOURCES ON INDIAN LAND	15.037	A19AC00033	\$ 571,051	\$ 38,726
Subtotal			571,051	38,726
<b>Total Department of Interior</b>			<b>571,051</b>	<b>38,726</b>
<b>Department of the Treasury:</b>				
LOW INCOME TAXPAYER CLINICS	21.008	23-LITC0500-03-00	112,387	
LOW INCOME TAXPAYER CLINICS	21.008	24-LITC0673-01-00	76,642	
Subtotal			189,029	
VOLUNTEER INCOME TAX ASSISTANCE (VITA) MATCHING GRANT PROGRAM				
Pass Through UNITED WAY SB COUNTY (UNT WAY SB)	21.009	22VITA0063	2,955	
Subtotal			2,955	
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS				
Pass Through CA VOLUNTEERS (CA VOL)	21.027	CCSFRF001	4,781,971	2,329,850
Pass Through COUNTY OF SAN LUIS OBISP (CO SLO)	21.027	N/A	458,855	
Subtotal			5,240,826	2,329,850
<b>Total Department of the Treasury</b>			<b>5,432,810</b>	<b>2,329,850</b>
<b>US Small Business Administration:</b>				
SMALL BUSINESS DEVELOPMENT CENTERS				
Pass Through UNIV CA-MERCED REG NETWORK (UC MRCD)	59.037	A23-0081-S001	224,282	
Pass Through UNIV CA-MERCED REG NETWORK (UC MRCD)	59.037	A24-0076-S002	47,900	
Subtotal			272,183	-
<b>Total US Small Business Administration</b>			<b>272,183</b>	
<b>US Department of Education:</b>				
TRIO STUDENT SUPPORT SERVICES	84.042	P042A200970	186,250	
TRIO UPWARD BOUND	84.047A	P047A221020	401,842	
Subtotal			588,092	
CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES				
Pass Through CA DEPT OF EDUCATION (CA DED)	84.048A	CN210041	1,127	
Pass Through CA DEPT OF EDUCATION (CA DED)	84.048A	CN230094	11,874	
Subtotal			13,001	
ORTRANSPORT: ENABLING TRANSPORTATION PLANNING PROFESSIONAL ADVANCEMENT				
Pass Through UNIVERSITY OF TEXAS ARLINGTON (UNIV ARL)	84.116	2021GC0308	42,002	
Subtotal			42,002	
TEACHER QUALITY PARTNERSHIP GRANTS	84.336	U336S180010	402,964	51,263
TEACHER QUALITY PARTNERSHIP GRANTS	84.336	S336S200007	578,907	
Subtotal			981,871	51,263
SUPPORTING EFFECTIVE INSTRUCTION STATE GRANTS				
Pass Through UC REGENTS OFFICE PRES (UC REG1)	84.367A	ESSA22-CSP-SAN LUIS OBISP	679	
Pass Through UC REGENTS OFFICE PRES (UC REG1)	84.367A	ESSA23-CSP-SAN LUIS OBISP	43,000	
Subtotal			43,679	
DEPARTMENT OF EDUCATION				
Pass Through ATTAINMENT COMPANY INC (ATTAINMENT)	84.U07	21-426	625	
Subtotal			625	
<b>Total US Department of Education</b>			<b>1,669,269</b>	<b>51,263</b>
<b>Corporation for National &amp; Community Service:</b>				
AMERICORPS STATE AND NATIONAL				
Pass Through NAPA COUNTY OFFICE OF EDU (NAPA COE)	94.006	22-516	3,727	
Pass Through NAPA COUNTY OFFICE OF EDU (NAPA COE)	94.006	23-355	118,969	
Subtotal			122,696	
<b>Total Corporation for National &amp; Community Service</b>			<b>122,696</b>	
<b>Total Expenditures of Federal Awards:</b>			<b>\$ 24,472,797</b>	<b>\$ 3,899,580</b>

**Cal Poly Corporation dba Cal Poly Partners**  
**Notes to Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2024**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cal Poly Corporation dba Cal Poly Partners (the Corporation) under programs of the federal government for the year ended June 30, 2024. 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 dba Cal Poly Partners**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2024**

**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:

- Dairy Business Innovation Initiative (ALN 10.176)
- Coronavirus State and Local Fiscal Recovery Funds (ALN 21.027)
- Teacher Quality Partnership Grants (ALN 84.336)

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

**Cal Poly Corporation dba Cal Poly Partners**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2024**  
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**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 dba Cal Poly Partners**  
**Status of Prior Year's Findings and Questioned Costs – June 30, 2023**  
**Year Ended June 30, 2024**

We noted no findings in the prior year.