

**Cal Poly Corporation**

**Federal Awards**

**Reports and Schedules**

**Year Ended June 30, 2014**

**Cal Poly Corporation  
Federal Awards  
Year Ended June 30, 2014**

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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***

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 statements of net position and related statements of revenues, expenses and changes in net position and cash flows of Cal Poly Corporation (the Corporation) as of and for the year ended June 30, 2014, 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, 2014.

**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.

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

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 12, 2014



**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 OMB Circular A-133**

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) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2014. 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 the requirements of laws, regulations, contracts and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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, 2014.

**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 OMB Circular A-133, 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of the Corporation as of and for the year ended June 30, 2014, 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, 2014, 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 OMB Circular A-133 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.

A handwritten signature in blue ink that reads "GLENN BURDETTE ATTEST CORPORATION". The signature is written in a cursive, slightly stylized font.

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 12, 2014

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Pass-through Number</u>	<u>Federal Expenditures</u>
<b>MAJOR PROGRAMS:</b>			
<b><u>Research and Development Cluster of Programs</u></b>			
<b>US Department of Agriculture:</b>			
Intergrated Programs	10.303	2011-51130-31206	\$ 62,153
Pass-thru Michigan State Univ	10.303	RCI1--971CPSU	15,940
Competitive, Special and Facilities Research Grant Act			
Pass-thru Iowa State University	10.310	416-40-92A	57,401
Child Nutrition Act			
Forestry Research	10.652	11-CA-11272166-011	19,051
Forestry Health Protection	10.680	12-DG11052021-201	15,865
Cooperative Forestry Assistance	10.202	2013-32100-06283	21,783
Cooperative Forestry Assistance	10.202	2013-32100-06283	11,833
Cooperative Forestry Assistance	10.202	2013-32100-06283	10,030
Cooperative Forestry Assistance	10.202	2013-32100-06283	964
Cooperative Forestry Assistance	10.202	2013-32100-06283	7,401
Cooperative Forestry Assistance	10.202	2013-32100-06283	18,072
Cooperative Forestry Assistance	10.202	2013-32100-06283	14,926
Cooperative Forestry Assistance	10.202	OPEN ACCT MEMO	8,704
Cooperative Forestry Assistance	10.202	OPEN ACCT MEMO	15,000
Cooperative Forestry Assistance	10.202	OPEN ACCT MEMO	1,126
Cooperative Forestry Assistance	10.202	OPEN ACCT MEMO	8,804
Cooperative Forestry Assistance	10.202	OPEN ACCT MEMO	3,412
Grants for Agricultural Research, Special Research Grants	10.200	2010-38944-20690	4,497
Pass-thru CSU Fresno	10.200	SC350051-10-01	(75)
Specialty Crop Block Grant-Farm Bill			
Pass-thru Wine Inst	50% 10.170	Wine Institute	2,570
Intergrated Programs			
Pass-thru Arizona State University	10.310	12-820	30,627
Agriculture and Food Research Initiative			
Pass thru Cal Poly Pomona	10.310	2013-67019-21374	2,797
Supplemental Nutrition Assistance Program			
Pass-thru San Luis Obispo County	10.561	SLO COUNTY	12,727
US Department of AG-Foreign AG Service			
Cochran Fellowship Program International	10.962	CO-CR-14-023	693
US Department of Agriculture - NRCS			
Soil Survey	10.903	68-7482-13-527	3,171
National Agriculture Research, Extension and Teaching	None	13-JV-11272131-051	38,373
Subtotal USDA			<u>387,845</u>
<b>US Department of Agricultural Forestry Service - ARRA:</b>			
American Recovery and Reinvestment Act of 2009	10.688	10-CA11260489-076	160,976
Subtotal USDA Forestry Service - ARRA			<u>160,976</u>

See accompanying note to schedule of expenditures of federal awards.



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>National Science Foundation:</b>			
Mathematical and Physical Sciences	47.049	1068662	\$ 67,736
Mathematical and Physical Sciences	47.049	96966	48,129
Mathematical and Physical Sciences	47.049	1213331	36,548
Mathematical and Physical Sciences	47.049	1005834	29,827
Mathematical and Physical Sciences	47.049	1312296	46,545
Mathematical and Physical Sciences	47.049	1307461	59,029
Mathematical and Physical Sciences	47.049	PHY-0969852	54,871
Mathematical and Physical Sciences	47.049	940267	10,162
Mathematical and Physical Sciences	47.049	CHE-1049689	24,154
Mathematical and Physical Sciences	47.049	1068206	50,190
Pass-thru SW Rsch Inst	47.049	F9900AU	16,250
Engineering Grants	47.041	1037652	2,103
Engineering Grants	47.041	CMMI-1135037	5,704
Engineering Grants	47.041	756210	24,761
Engineering Grants	47.041	1345138	57,120
Engineering Grants	47.041	EEC-1025265	72,423
Engineering Grants	47.041	927358	18,427
Engineering Grants	47.041	126337	109,118
Engineering Grants	47.041	CMMI-1039995	38,083
Pass-thru Case Western University	47.041	RES506431	14,798
Pass-thru Univ of Urbana-Champ	47.041	2011-01632-03	15,188
Education and Human Resources			
Pass-thru Cleveland State University	47.076	DELAT37H	8,186
Pass-thru University of IN Bloomington	47.076	BL-4831202-CPSU	9,375
Pass-thru Astronom Society of Pac	47.076	2012-01	37,020
Pass-thru CSU Fresno	47.076	OPEN ACCOUNT MEMO	10,336
Education and Human Resources	47.049	1043577	9,149
Education and Human Resources	47.076	1140828	106,159
Education and Human Resources	47.076	DUE-1044282	46,582
Education and Human Resources	47.076	952013	15,111
Education and Human Resources	47.076	9252013	4,571
Education and Human Resources	47.076	952013	6,268
Education and Human Resources	47.076	942488	16,503
Education and Human Resources	47.076	1225833	60,158
Education and Human Resources	47.076	1256226	152,744
Education and Human Resources	47.076	1207250	26,857
Education and Human Resources	47.076	1044430	5,743

*See accompanying note to schedule of expenditures of federal awards.*

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>National Science Foundation Continued:</b>			
Geosciences	47.050	AGS-1-42851	\$ 147,229
Geosciences			
Pass-thru Utah State University	47.076	11059401	1,942
Computer and Information Science and Engineering			
Pass-thru University of Mass Boston	47.070	S201120000017363	45,294
Biological Sciences			
Pass-thru UC Regents Santa Barbara	47.074	KK1148	8,180
Pass-thru UC Regents Santa Barbara	11.417	KK1402	31,931
Biological Sciences	47.074	1041227	(14,289)
Biological Sciences	47.074	1145840	229,630
Biological Sciences	47.074	1245415	49,722
Biological Sciences			
Pass-thru CO State University	47.074	G-2576-1	23,132
Social, Behavioral, and Economic Sciences	47.075	LTR Agreement 2013	28,242
International Science and Engineering (OISE)	47.079	OISE-0966608	8,484
International Science and Engineering (OISE)	47.079	OISE-1029153	56,133
Subtotal NSF			<u>1,931,558</u>
<b>National Science Foundation - ARRA:</b>			
Trans-NSF Recovery Act Research Support	47.082	855524	35,873
Trans-NSF Recovery Act Research Support	47.082	ANT-1019838	32,638
Subtotal NSF-ARRA			<u>68,511</u>
<b>US Department of Health and Human Services:</b>			
National Institute of Health:			
Cancer Cause and Prevention Research	93.393	FCCC 15008-05	2,312
Cancer Cause and Prevention Research	93.393	15035-02	1,285
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.837	1R01HL118208	368,645
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK087889-01A1	485,843
Cardiovascular Diseases Research	93.837	1U01HL114377-01	770,308
Cardiovascular Diseases Research	93.837	3U01HL114377-02S2	8,963
Cardiovascular Diseases Research	93.837	3U01HL114377-02S1	64,610
Cardiovascular Diseases Research	93.837	3U01HL114377-03S2	2,347
Biomedical Research and Research Training	93.859	771201	24,640
Diabetes, Digestive, and Kidney Diseases Extramural Research			
Pass thru UC Regents Davis	93.262	201180587-06	3,052
Subtotal DHHS			<u>1,732,005</u>

*See accompanying note to schedule of expenditures of federal awards.*

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>Office of Naval Research:</b>			
Basic and Applied Scientific Research	12.300	N00014-12-1-0474	\$ 106,697
Basic and Applied Scientific Research	12.300	N00014-12-1-0432	51,000
Subtotal ONR			<u>157,697</u>
<b>National Aeronautics and Space Administration:</b>			
Aerospace Education Services Program			
Kennedy	None	NNK10LA86B	174,415
Kennedy	None	NNK10LA86B	193,955
Kennedy	None	NNK10LA86B	12,954
Kennedy	None	NNK10LA86B	930
Kennedy	None	NNK10LA86B	70
Kennedy	None	NNK10LA86B	6,742
Kennedy	None	NNK10LA86B	91,870
Kennedy	None	NNK10LA86B	12,556
Pass-thru Tyvak Nano-Satellite Sys	None	12.02.0	2,410
Pass-thru Tyvak Nano-Satellite Sys	None	12.110.02	39,743
Pass-thru A I Solutions	None	12-001	31,411
NASA Headquarters			
Pass-thru CA JPL	None	1437408	(104)
Pass-thru CA JPL	None	1467654	41,306
Pass-thru CA JPL	None	1488601	14,000
Pass-thru CA JPL	None	1479412	15,363
Pass-thru CA JPL	None	1479410	3,462
Pass-thru CA JPL	None	1503259	218
Pass-thru CA JPL	None	1476324	4,707
Pass-thru CA JPL	None	1501012	260
Pass-thru UC Regents Santa Cruz	None	S0184142	5,102
Ames	3.000	NNA08BC22C	39,864
Goodard			
Pass-thru Computer Sciences Corp	None	S5000811 to 070	14,456
Johnson			
Pass-thru Jacobs Technology	None	N282368FMS	2,671
Pass-thru Jacobs Technology	None	EN30014FMS	5,962
Dissemination of Technical Information	43.002	NNX11A171A	329,064
Dissemination of Technical Information	43.002	NNX13A117A	41,755
Pass-thru STCI	None	HST-GO-12525.08-A	11,566
Pass-thru STCI	None	HST-AR-12625.11-A	31,955
Subtotal NASA			<u>1,128,663</u>

See accompanying note to schedule of expenditures of federal awards.

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>National Reconnaissance Office:</b>			
Pass-thru NASA Kennedy	None	NNK10LA86B	\$ 489
Pass-thru NASA Kennedy	None	NNK10LA86B	407,513
Pass-thru NASA Kennedy	None	NNK10LA86B	73,548
Pass-thru NASA Kennedy	None	NNK10LA86B	2,657
Pass-thru NASA Kennedy	None	NNK10LA86B	32,666
Pass-thru NASA Kennedy	None	NNK10LA86B	8,134
Subtotal NRO			<u>525,007</u>
<b>US Department of Defense:</b>			
US Department of the Army:			
Basic, Applied and Advanced Research	12.431	W911NF-12-2-0070	80
Pass thru UC Regents Berkeley	12.431	00008330	9,205
Subtotal Department of the Army			<u>9,285</u>
US Air Force:			
Pass-thru VAFB	None	F4D3D33105MG01	2,124
Test POD Refurbishment	None	FA9401-12-P-0299	46
Air Force Defense Research Sciences Program			
Pass-thru UES, Inc.	None	S-925-001-008	1,756
Subtotal US Air Force			<u>3,926</u>
Subtotal DOD			<u>13,211</u>
<b>US Department of Energy:</b>			
Pass-thru Lawrence Livermore	None	B598120	3,979
Pass-thru Lawrence Livermore	None	B597345	7,269
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	84,569
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	105,562
Red Dart Project	None	D6108-S1	64,288
Nuclear Energy Research, Development and Demonstration			
Pass-thru UC Lawrence Berkeley Nat Lab	None	7076474	14,993
Pass-thru UC Lawrence Berkeley Nat Lab	None	7076727	21,931
Renewable Energy Research and Development	81.087	DE-EE0006519	4,268
Renewable Energy Research and Development	81.087	DE-EE0005994	388,029
Renewable Energy Research and Development	81.087	EE0006317	13,329
University Laboratory Cooperative Program	81.000	12-308A	22,566
Pass-thru Arizona State University	81.087	13-183	159,595
Subtotal DOE			<u>890,378</u>

See accompanying note to schedule of expenditures of federal awards.

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>US Department of Commerce</b>			
National Oceanic & Atmospheric Administration:			
CA Sea Grant Omnibus Proposal			
Pass-thru CA Sea Grant Prog	11.417	37421893	\$ 32,223
Pass-thru CA Sea Grant Prog	11.417	47480018	6,908
Marine Sanctuary Program	11.429	Agreement	33,320
Southern CA Coastal Ocean Observing System			
Pass-thru Univ of San Diego	11.012	10311014-004	245,815
Intergrated Ocean Observing System (IOOS)			
Pass-thru Sonoma State University	11.012	110473	33,838
Subtotal DOC			<u>352,104</u>
<b>US Department of Transportation:</b>			
Research and Innovative Technology Administration			
University Transportation Centers Program			
Innovative and Advanced Transportation Research	20.931	OASRTRS-14-H-CAL	38,646
Subtotal DOT			<u>38,646</u>
<b>US Department of Homeland Security:</b>			
Homeland Security Grant Program			
Centers for Homeland Security			
Assistance to Firefighters Grant Program	97.044	EMW-2010-FP-01369	62,698
Subtotal Homeland Security			<u>62,698</u>
<b>Federal Aviation Administration:</b>			
Aviation Research Grants			
Subtotal FAA	20.108	12-G-010	<u>93,519</u>
<b>National Endowment for Humanities:</b>			
Promotion of the Humanities-Federal/State Partnership			
Pass-thru CA Humanities	45.129	COS12-355	8,448
Subtotal NEH			<u>8,448</u>
<b>United States Government</b>			
APIC Grace	None	13-C-0289	693,758
APIC UltraSat	None	13-C-0289	697,236
Subtotal US Government			<u>1,390,994</u>
Subtotal Research and Development Cluster of Programs			<u>8,942,260</u>

See accompanying note to schedule of expenditures of federal awards.

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>National Science Foundation:</b>			
Education and Human Resources	47.076	DUE-0717595	\$ 30,401
Education and Human Resources	47.076	DUE-0717428	(3,596)
Education and Human Resources	47.076	1140165	8,660
Education and Human Resources	47.076	DUE-833353	275,656
Education and Human Resources	47.076	123827	151,715
Education and Human Resources	47.076	1340110	39,992
Pass-thru Sacramento Univ Ent Inc	47.076	HRD-0802628-515421	358
Pass-thru Sacramento Univ Ent Inc	47.076	HRD-1302873	18,360
Pass-thru Sacramento Univ Ent Inc	47.076	523701	17,519
Pass-thru Sacramento Univ Ent Inc	47.076	HRD-0802628-515425	2,034
Education and Human Resources	47.076	DUE-0816319	(11,437)
Education and Human Resources	47.076	135753	446
Subtotal National Science Foundation			<u>530,108</u>
<b>US Department of the Interior:</b>			
Central Valley Project Improvement Act	15.512	R10AP20017	<u>446,883</u>
<b>Total Major Programs</b>			<u>9,919,251</u>
<b>NON-MAJOR PROGRAMS:</b>			
<b>National Institute Alcohol Abuse:</b>			
Alcohol Research Programs			
Pass-thru Prevention Research Center	93.273	MOU 11/14/03	<u>6</u>
Subtotal NIAA			<u>6</u>
<b>National Science Foundation:</b>			
Social, Behavioral and Economic Sciences	47.075	1318126	<u>10,848</u>
Subtotal NSF			<u>10,848</u>
<b>US Department of Education:</b>			
Elementary and Secondary Education Act			
Pass-thru Paso Robles JUSD	84.366	CASMP YEAR 3	56,950
Career and Technical Education-Basic Grants to States			
Pass-thru US Dept of Education	84.048A	CN120065	9,807
Pass-thru US Dept of Education	84.048A	CN110312	775
Pass-thru US Dept of Education	84.048A	CN110312	6,754
Pass-thru US Dept of Education	84.048A	CN130255	116,556
Pass-thru US Dept of Education	84.048A	CN130235	5,889

*See accompanying note to schedule of expenditures of federal awards.*

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
**Page 8**

<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>US Department of Education Continued:</b>			
Improving Teacher Quality State Grants			
Pass-thru UC Regents Office Pres	84.367	NCLB9-CSP-SLO	\$ (101)
Pass-thru UC Regents Office Pres	84.367	NCLB10-CSP-SLO	26,786
Pass-thru CA Post Ed Comm	84.367	ITQ-11-807-YR 2	74,386
Trio Upward Bound	84.047A	PO47A120466	155,515
Trio Upward Bound	84.047A	PO47A120466-13	164,383
Trio Student Support Services	84.042A	P042A100910-12	20,562
Trio Student Support Services	84.042A		199,239
Trio Talent Search	84.044A	PO44A110620-12	30,556
Trio Talent Search	84.044A	PO44A110620-13	144,571
Teacher Quality Partnership Grants			
Pass-thru CSU Bakersfield	84.336S	GRA1610	(304)
Pass-thru CSU Bakersfield	84.336S	GRA1610	22,769
Pass-thru CSU Bakersfield	84.336S	GRA1610	307,290
Subtotal DED			<u>1,342,383</u>
<b>US Department of the Interior:</b>			
Fish and Wildlife Coordination Act	15.517	08FC200103	121,588
Bureau of Reclamation			
SJ River Restoration Program	None	1805-009-009-CS	1,835
Subtotal DOI			<u>123,423</u>
<b>US Department of Agriculture:</b>			
Cochran Fellowship Program-international Training-Foreign Participant			
Pass-thru CSU Chancellor's Office	10.962	SC350122-11-01	28,121
Cooperative Extension Service			
Pass-thru Michigan State University	10.309	58306	700
Subtotal USDA			<u>28,821</u>
<b>Corporation for National &amp; Community Service:</b>			
Americorps			
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	1,443
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	8,705
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	111,813
Subtotal CNCS			<u>121,961</u>
<b>US Department of Energy:</b>			
Nat Attenuation Stdy Area IV	None	1204-001-009-TR	44,061
Pass Thru Los Alamos Nat'l Security	81.042	259016	43,100
Subtotal DOE			<u>87,161</u>

*See accompanying note to schedule of expenditures of federal awards.*

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
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<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>US Department of Homeland Security:</b>			
Pre-Disaster Mitigation			
Pass-thru Office of Emergency Services	97.039	6048-2	\$ 56,543
Pass-thru Office of Emergency Services	97.039	6021-3	1,722
Earthquake Consortium and State Assistance ECSA			
Pass-thru Earthquake Engr Res Inst	97.082	60-C4G	44,706
Pass-thru Office of Emergency Services	97.039	6033-2	155,586
Subtotal US Dept of Homeland Security			<u>258,557</u>
<b>US Department of Health and Human Services:</b>			
National Institute of Health:			
Biomedical Research and Research Training			
Pass-thru Allan Hancock College	93.859	5R25GM086299-04	16,146
Subtotal NIH			<u>16,146</u>
<b>Internal Revenue Service:</b>			
Low Income Taxpayer Clinics	21.008	13LITC0011	45,779
Low Income Taxpayer Clinics	21.008	13LITC0011	5966
Low Income Taxpayer Clinics	21.008	13LITC0036-03-00	3381
Low Income Taxpayer Clinics	21.008	13LITC0036-03-00	1249
Subtotal IRS			<u>56,375</u>
<b>Environmental Protection Agency:</b>			
Greater Opportunities Fellowship Program	66.513	MA-91755401-0	1,726
Subtotal EPA			<u>1,726</u>
<b>US Small Business Administration:</b>			
Small Business Administration			
Pass-thru Univ CA-Merced Reg Network	59.037	F300GNA135	5,810
Pass-thru Univ CA-Merced Reg Network	59.037	F300GPA149	(87)
Pass-thru Univ CA-Merced Reg Network	59.037	F300GOA052	112,117
Pass-thru Univ CA-Merced Reg Network	59.037	F300GQA112	9,792
Subtotal US SBA			<u>127,632</u>

See accompanying note to schedule of expenditures of federal awards.



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2014**  
**Page 10**

<b>Federal Grantor/Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Agency or Pass-through Number</b>	<b>Federal Expenditures</b>
<b>Department of Transportation:</b>			
Pass-thru UC Regents Berkeley	20.701	00008113	\$ 10,601
Pass-thru UC Regents Berkeley	20.701	00008113	254
Subtotal UC Regents			<u>10,855</u>
<b>Total Non-Major Programs</b>			<u>2,185,894</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 12,105,145</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, 2014**

**Note 1: Basis of Presentation**

The purpose of the accompanying schedule of expenditures of federal awards (the schedule) is to present a summary of those activities of the Corporation for the year ended June 30, 2014, which have been financed by federal awards. For purposes of the schedule, federal awards include all federal contracts and grants received directly from the federal government and sub-awards from nonfederal organizations made under federally sponsored agreements. Because the schedule presents only a selected portion of the activities of the Corporation, it is not intended to and does not present either the financial position or changes in net position of the Corporation.

The information in the accompanying schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The accounting principles followed by the Corporation and used in preparing the schedule are as follows:

Expenditures for direct costs are recognized as incurred using the accrual method of accounting and the cost accounting principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*. Under those cost principles, certain types of expenditures are not allowable or are limited as to reimbursement. Moreover, expenditures include a portion of costs associated with general Corporation activities (indirect costs) which are allocated to federal awards under negotiated formulas commonly referred to as indirect cost rates. Unrestricted contract and grant revenue is recorded as it is earned through expenditure in accordance with the agreements. Receipts in excess of expenditures are recorded as refundable advances in the Corporation's financial statements.

**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2014**

**Section I: Summary of Auditors' Results**

**Financial Statements**

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

(b) Internal control over financial reporting:

- Material weakness(es) identified: **No.**
- Significant deficiencies identified not considered to be material weaknesses: **No.**

(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: **No.**

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

(f) Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a): **No.**

(g) Dollar threshold used to distinguish between Type A and Type B programs: **\$363,207**

(h) Major Programs:

- Research and Development Cluster (CFDA Numbers - Various)
- Education and Human Resources (CFDA Number 47.076)
- Central Valley Project Improvement Act, Title XXXIV (CFDA Number 15.512)

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

**Cal Poly Corporation**  
**Schedule of Findings, Recommendations and Questioned Costs**  
**Year Ended June 30, 2014**  
**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, 2013**  
**Year Ended June 30, 2014**

We noted no findings in the prior year.