

Cal Poly Corporation
Federal Awards
Reports and Schedules
Year Ended June 30, 2015

**Cal Poly Corporation
Federal Awards
Year Ended June 30, 2015**

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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 statement of net position and related statement 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, 2015, 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 4, 2015.

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 black ink that reads "Glenn Burdette Attest Corporation". The signature is written in a cursive, slightly slanted style.

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 4, 2015



**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, 2015. 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.

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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, 2015.

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, 2015, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated September 4, 2015, 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.



Glenn Burdette Attest Corporation
San Luis Obispo, California

September 4, 2015

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
MAJOR PROGRAMS:			
<u>Research and Development Cluster of Programs</u>			
US Department of Agriculture:			
Intergrated Programs			
Pass-thru Michigan State Univ	10.303	2011-51130-31206	\$ 46,059
Competive, Special and Facilities Research Grant Act			
Pass-thru Iowa State University	10.310	416-40-92A	103,563
Agriculture and Food Research Initiative			
Pass-thru Iowa State University	10.310	416-45-45A	3,083
Forestry Research	10.652	11-CA-11272166-011	42,551
Forestry Health Protection	10.680	12-DG11052021-201	8,721
Cooperative Forestry Assistance	10.202	2014-32100-06283	47,348
Cooperative Forestry Assistance	10.202	2014-32100-06283	22,142
Cooperative Forestry Assistance	10.202	2014-32100-06283	16,638
Cooperative Forestry Assistance	10.202	2014-32100-06283	6,182
Cooperative Forestry Assistance	10.202	2014-32100-06283	1,588
Cooperative Forestry Assistance	10.202	2014-32100-06283	16,058
Cooperative Forestry Assistance	10.202	2014-32100-06283	9,396
Cooperative Forestry Assistance	10.202	2014-32100-06283	6,803
Cooperative Forestry Assistance	10.202	2014-32100-06283	13,058
Cooperative Forestry Assistance	10.202	2014-32100-06283	10,146
Cooperative Forestry Assistance	10.202	2014-32100-06283	1,617
Cooperative Forestry Assistance	10.202	2014-32100-06283	2,557
Intergrated Programs			
Pass-thru Arizona State University	10.310	12-820	273
Agriculture and Food Research Initiative			
Pass thru Cal Poly Pomona	10.310	2013-67019-21374	52,853
Supplemental Nutrition Assistance Program			
Pass-thru San Luis Obispo County	10.561	SLO COUNTY	287
Pass-thru San Luis Obispo County	10.561	SLO COUNTY	8,872
US Department of AG-Foreign AG Service			
Cochran Fellowship Program International	10.962	CO-CR-14-023	13,630
US Department of Agriculture - NRCS			
Soil Survey	10.903	68-7482-13-527	32,902
US Department of Agricultural Forestry Service			
National Agriculture Research, Extension and Teaching	None	13-JV-11272131-051	23,643
Subtotal USDA			489,971

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
National Science Foundation:			
Mathematical and Physical Sciences	47.049	1068662	\$ 108,599
Mathematical and Physical Sciences	47.049	96966	1
Mathematical and Physical Sciences	47.049	1213331	47,853
Mathematical and Physical Sciences	47.049	1005834	9,775
Mathematical and Physical Sciences	47.049	1312296	65,091
Mathematical and Physical Sciences	47.049	1307461	51,392
Mathematical and Physical Sciences	47.049	940267	6,061
Mathematical and Physical Sciences	47.049	1404205	45,094
Mathematical and Physical Sciences	47.049	CHE-1049689	39,496
Mathematical and Physical Sciences	47.049	1068206	57,484
Mathematical and Physical Sciences	47.049	1552205	886
Pass-thru SW Rsch Inst	47.049	F9900AU	11,489
Engineering Grants	47.041	756210	4,153
Engineering Grants	47.041	1345138	30,282
Engineering Grants	47.041	EEC-1025265	117,473
Engineering Grants	47.041	927358	10,912
Engineering Grants	47.041	126337	113,383
Engineering Grants	47.041	CMMI-1039995	25,237
Pass-thru Case Western University	47.041	RES506431	52,761
Pass-thru Univ of Urbana-Champ	47.041	2011-01632-03	2,682
Education and Human Resources			
Pass-thru Astronomy Society of Pac	47.076	2012-01	26,904
Pass-thru CSU Fresno	47.076	SC340328-14-02	42,913
Education and Human Resources	47.076	1431845	57,164
Education and Human Resources	47.076	1419318	28,670
Education and Human Resources	47.049	1043577	19,722
Education and Human Resources	47.076	1140828	20,133
Education and Human Resources	47.076	1431879	25,873
Education and Human Resources	47.076	1413072	103,124
Education and Human Resources	47.076	DUE-1044282	66,892
Education and Human Resources	47.076	1225833	88,806
Education and Human Resources	47.076	1256226	34,855
Education and Human Resources	47.076	1207250	7,817
Education and Human Resources	47.076	1044430	88,029
Education and Human Resources	47.076	1323210	46,275

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
National Science Foundation - continued:			
Geosciences	47.050	AGS-1-42851	\$ 148,527
Geosciences			
Pass-thru Utah State University	47.076	11059401	4,746
Computer and Information Science and Engineering			
Pass-thru Georgia Institute Tech	47.070	CNS-1017265	4,978
Biological Sciences			
Pass-thru UC Regents Santa Barbara	47.074	KK1148	3,862
Pass-thru UC Regents Santa Barbara	11.417	KK1402	2,499
Biological Sciences	47.074	1145840	94,169
Biological Sciences	47.074	1245415	18,914
Biological Sciences			
Pass-thru CO State University	47.074	G-2576-1	40,148
Social, Behavioral, And Economic Sciences	47.075	1455679	969
Pass-thru Boise State University	47.075	6133A	4,539
Social, Behavioral, and Economic Sciences	47.075	LTR Agreement 2013	10,552
Subtotal NSF			1,791,184
US Department of Health and Human Services:			
National Institute of Health:			
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.837	1R01HL118208	501,115
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK087889-01A1	388,194
Cardiovascular Diseases Research	93.837	1U01HL114377-01	1,035,214
Cardiovascular Diseases Research	93.837	3U01HL114377-02S1	13,081
Cardiovascular Diseases Research	93.837	3U01HL114377-03S2	12,741
Child Health and Human Development Extramural Research	93.865	7R03HD080730-02	29,589
Pass thru UC Regents Davis	93.262	201180587-06	6,935
Subtotal DHHS			1,986,869
Office of Naval Research:			
Basic and Applied Scientific Research	12.300	N00014-12-1-0474	113,202
Basic and Applied Scientific Research	12.300	N00014-12-1-0432	65,048
Subtotal ONR			178,250

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
National Aeronautics and Space Administration:			
Aerospace Education Services Program			
Kennedy	None	NNK10LA86B	\$ 162,196
Kennedy	None	NNK10LA86B	463
Kennedy			
Pass-thru NASA Kennedy	None	NNK10LA86B	317
Kennedy	None	NNK10LA86B	(70)
Kennedy	None	NNK10LA86B	26,176
Kennedy	None	NNK10LA86B	104,966
Kennedy	None	NNK10LA86B	45,217
Kennedy	None	NNK10LA86B	7,697
Kennedy	None	NNK10LA86B	7,468
Kennedy	None	NNK10LA86B	14,522
Pass-thru Tyvak Nano-Satellite Sys	None	12.110.02	10,901
Pass-thru A I Solutions	None	12-001	24,391
NASA Headquarters			
Pass-thru CA JPL	None	1467654	12,302
Pass-thru CA JPL	None	1509748	8,656
Pass-thru CA JPL	None	1519016	6,060
Pass-thru CA JPL	None	1521563	1,799
Pass-thru CA JPL	None	1437408	(379)
Pass-thru CA JPL	None	1504853	175
Pass-thru CA JPL	None	1506931	3,438
Pass-thru CA JPL	None	1515878	9,064
Pass-thru CA JPL	None	1520696	2,968
Pass-thru CA JPL	None	1503259	3,276
Pass-thru CA JPL	None	1501012	3,239
Langley	None	NNL14AD31P	270
Dissemination of Technical Information	43.002	NNX11AI71A	109,270
Dissemination of Technical Information	43.002	NNX13AI17A	25,458
Pass-thru STCI	None	HST-AR-12625.11-A	6,565
Subtotal NASA			<u>596,406</u>
US Department of Defense:			
Basic, Applied and Advanced Research			
Pass thru UC Regents Berkeley	12.431	00008330	8,740
US Air Force:			
Swept BEES&SWEETER-CP			
Pass-thru Northrop	None	2877992	11,946
Air Force Defense Research Sciences Program			
Pass-thru TYVAK	None	13.110.01	13,826
Subtotal DOD			<u>34,513</u>

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
US Department of Energy:			
Pass-thru Lawrence Livermore	None	B597345	\$ 8,464
Pass-thru Lawrence Livermore	None	B610561	22,550
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	55,768
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	66,755
Nuclear Energy Research, Development and Demonstration			
Pass-thru UC Lawrence Berkeley Nat Lab	None	7076474	1,345
Pass-thru UC Lawrence Berkeley Nat Lab	None	7076727	207
Renewable Energy Research and Development	81.087	DE-EE0006519	530,265
Renewable Energy Research and Development	81.087	DE-EE0005994	413,813
Renewable Energy Research and Development	81.087	EE0006317	361,686
Pass-thru Arizona State University	81.087	13-183	289,336
Subtotal DOE			<u>1,750,189</u>
National Oceanic & Atmospheric Administration:			
CA Sea Grant Omnibus Proposal			
Pass-thru CA Sea Grant Prog	11.417	37421893	6,978
Pass-thru CA Sea Grant Prog	11.417	47480018	18,117
Pass-thru CA Sea Grant Prog	11.417	47480018-001	476
Southern CA Coastal Ocean Observing System			
Pass-thru Univ of San Diego	11.012	10311014-004	231,090
Intergrated Ocean Observing System (IOOS)			
Pass-thru Sonoma State University	11.012	110473	20,817
Pass-thru MB Aquarium	11.012	1411311	46,844
Coral Reef Conservation Program			
Pass-thru Florida Intntl Univ	11.482	800004096-01	1,250
Subtotal NOAA			<u>325,572</u>
US Department of Transportation:			
Innovative and Advanced Transportation Research	20.931	OASRTRS-14-H-CAL	349,620
Subtotal DOT			<u>349,620</u>
Federal Aviation Administration:			
Aviation Research Grants	20.108	12-G-010	33,671
Subtotal FAA			<u>33,671</u>

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
National Endowment for Humanities:			
Promotion of the Humanities-Federal/State Partnership			
Pass-thru CA Humanities	45.129	COS12-355	\$ 1,305
Subtotal NEH			<u>1,305</u>
United States Agency for International Development			
Pass-thru Washington University	None	WU-15-233	49,997
Subtotal US Agency for International Development			<u>49,997</u>
United States Government			
APIC Grace	None	13-C-0289	460,141
APIC UltraSat	None	13-C-0289	1,235,837
6U Dispenser Qualification	None	13-C-0289	65,497
Subtotal US Government			<u>1,761,476</u>
Total Major Programs			<u>9,349,023</u>
NON-MAJOR PROGRAMS			
National Science Foundation:			
Education and Human Resources	47.076	1140165	7,372
Education and Human Resources	47.076	DUE-833353	(5,086)
Education and Human Resources	47.076	123827	192,624
Education and Human Resources	47.076	1340110	215,652
Pass-thru Sacramento Univ Ent Inc	47.076	515424	(74)
Pass-thru Sacramento Univ Ent Inc	47.076	HRD-1302873	(502)
Pass-thru Sacramento Univ Ent Inc	47.076	523701	2,301
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	20,230
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	10,764
Education and Human Resources	47.076	135753	59,180
Social, Behavioral and Economic Sciences	47.075	1318126	28,528
Subtotal NSF			<u>530,988</u>
US Department of Education:			
Elementary and Secondary Education Act			
Pass-thru Paso Robles JUSD	84.366	CAMSP	329,225
Career and Technical Education-Basic Grants to States			
Pass-thru US Dept of Education	84.048A	CN120065	71
Pass-thru US Dept of Education	84.048A	CN110312	(20)
Pass-thru US Dept of Education	84.048A	CN130255	2,894

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
US Department of Education - continued:			
Pass-thru US Dept of Education	84.048A	CN140213	\$ 30,635
Pass-thru US Dept of Education	84.048A	CN140213	27,837
Pass-thru US Dept of Education	84.048A	CN140213	8,155
Pass-thru US Dept of Education	84.048A	CN140213	39,751
Pass-thru US Dept of Education	84.048A	CN140213	3,014
Pass-thru US Dept of Education	84.048A	CN140213	13,893
Pass-thru US Dept of Education	84.048A	CN140213	33,183
Pass-thru US Dept of Education	84.048A	CN130235	220
Pass-thru US Dept of Education	84.048A	CN130235	12,125
Improving Teacher Quality State Grants			
Pass-thru UC Regents Office Pres	84.367	NCLB10-CSP-SLO	512
Pass-thru UC Regents Office Pres	84.367	NCLB11-CSP-SLO	32,694
Mathematics and Science Partnerships			
Pass-thru SMBSD	84.366B	S366B140005	48,334
Trio Upward Bound	84.047A	PO47A120466-13	122,945
Trio Upward Bound	84.047A	PO47A120466-14	193,629
Trio Student Support Services	84.042A	P042A100910-13	50,011
Trio Student Support Services	84.042A	P042A100910-14	282,414
Trio Talent Search	84.044A	PO44A110620-13	28,088
Trio Talent Search	84.044A	PO44A110620-14	131,686
Teacher Quality Partnership Grants			
Pass-thru CSU Bakersfield	84.336S	GRA1610	(570)
Pass-thru CSU Bakersfield	84.336S	GRA1610	730
Pass-thru CSU Bakersfield	84.336S	GRA1610	86,061
Pass-thru CSU Bakersfield	84.336S	GRA1610	199,411
Pass-thru CSU Monterey Bay	84.336S	OAM	47,549
Subtotal DED			<u>1,724,475</u>
US Department of the Interior:			
Central Valley Project Improvement Act	15.512	R10AP20017	267,886
BIA Irrigation Support	15.037	A14AC00063	351,905
Subtotal USDI			<u>619,791</u>
US Department of Agriculture:			
Cooperative Extension Service			
Pass-thru Michigan State University	10.309	58306	(232)
Urban and Community Forestry program			
Pass-thru CA FFP	10.675	8GA14402	21,024
Consumer Data and Nutrition Research			

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
 Schedule of Expenditures of Federal Awards
 Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
US Department of Agriculture - continued:			
Consumer Data and Nutrition Research			
Pass-thru Cornell	10.253	62140-10267	\$ 9,999
Agricultural Research Basic & Applied Research	10.001	58-5350-4-015	33,850
Subtotal USDA			<u>64,641</u>
Corporation for National & Community Service:			
AmeriCorps			
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	6,590
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	108,687
Subtotal CNCS			<u>115,278</u>
US Department of Commerce:			
SURF			
Pass-thru Nat Inst Stnds & Tech	11.620	70NANB15H085	4,500
Subtotal DOC			<u>4,500</u>
US Department of Energy:			
Nat Attenuation Stdy Area IV	None	1204-001-009-TR	2,484
Pass Thru Los Alamos Nat'l Security	81.042	259016	2,495
Pass-thru Uchicago Argonne	None	DE-AC02-06CH11357	10,905
Pass-thru SLAC Nat'l Lab	None	128440	24,419
Conservation Research and Development	81.086	DE-EE0006551	351
Subtotal DOE			<u>40,655</u>
US Department of Homeland Security:			
Pre-Disaster Mitigation			
Pass-thru Office of Emergency Services	97.039	6048-2	5,648
Pass-thru Office of Emergency Services	97.039	6021-3	2,025
Earthquake Consortium and State Assistance ECSA			
Pass-thru Office of Emergency Services	97.039	6033-2	102,152
Subtotal US Dept of Homeland Security			<u>109,825</u>
US Department of Health and Human Services			
National Institute of Health:			
Biomedical Research and Research Training			
Pass-thru Allan Hancock College	93.859	5R25GM086299-04	2,405
Pass-thru Allan Hancock College	93.859	5R25GM086299-06	21,273
Subtotal NIH			<u>23,678</u>

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2015
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
National Endowment for Arts:			
Promotions of the Arts-Partnership Agreements			
Western States Art Federation	45.025	TW20140250	\$ 2,500
Western States Art Federation	45.025	TW20130239	2,500
Western States Art Federation	45.025	TW201400266	1,900
Subtotal NEA			<u>6,900</u>
International Revenue Service:			
Low Income Taxpayer Clinics	21.008	13LITC0011	6
Low Income Taxpayer Clinics	21.008	13LITC0036-03-00	69,619
Low Income Taxpayer Clinics	21.008	13LITC0036-03-00	10,751
Low Income Taxpayer Clinics	21.008	15-LITC0139-01-00	4,903
Low Income Taxpayer Clinics	21.008	15-LITC0139-01-00	143
Subtotal IRS			<u>85,423</u>
Environmental Protection Agency:			
Greater Opportunities Fellowship Program	66.513	MA-91755401-0	247
Subtotal EPA			<u>247</u>
US Small Business Administration:			
Small Business Administration			
Pass-thru Univ CA-Merced Reg Network	59.037	OAM	51,938
Pass-thru US Small Business Administration	59.037	F300GrA048	91,193
Subtotal US SBA			<u>143,131</u>
Department of Veteran Affairs			
Characterizing Patellofemoral Joint Stress			
Pass-thru VA Health	None	14-230	68,670
Subtotal DVA			<u>68,670</u>
Department of Transportation			
Pass-thru UC Regents Berkeley			
Pass-thru UC Regents Berkeley	20.701	00008113	4,863
Pass-thru UC Regents Berkeley	20.701	00008113	16,005
Highway Planning and Construction			
Pass-thru Oregon Dept of Trans	20.205	30333	8,656
Subtotal DOT			<u>29,524</u>
Total Non-Major Programs			<u>3,567,727</u>
Total Expenditures of Federal Awards			<u>\$ 12,916,750</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, 2015

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, 2015, 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, 2015

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: **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: **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: **\$387,502**

(h) Major Programs:

- Research and Development Cluster (CFDA Numbers - Various)

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

Cal Poly Corporation
Schedule of Findings, Recommendations and Questioned Costs
Year Ended June 30, 2015
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, 2014
Year Ended June 30, 2015

We noted no findings in the prior year.