

**Cal Poly Corporation**  
**Federal Awards**  
**Reports and Schedules**  
**Year Ended June 30, 2017**

**Cal Poly Corporation  
Federal Awards  
Year Ended June 30, 2017**

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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), a component unit of California Polytechnic State University, San Luis Obispo, as of and for the year ended June 30, 2017, 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 7, 2017.

**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 7, 2017



**Independent Auditors' Report on Compliance for Each Major Program  
and on Internal Control Over Compliance and on the Schedule of Expenditures of  
Federal Awards Required by the Uniform Guidance**

Board of Directors  
Cal Poly Corporation  
San Luis Obispo, California

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

We have audited Cal Poly Corporation's (the Corporation), a component unit of California Polytechnic State University, San Luis Obispo, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended June 30, 2017. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

**Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of the Corporation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Corporation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Corporation's compliance.

**Opinion on Each Major Federal Program**

In our opinion, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

**Report on Internal Control Over Compliance**

Management of the Corporation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Corporation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Corporation's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the Corporation as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated September 7, 2017, which contained unmodified opinions on the financial statements. Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the Corporation's financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.



Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 7, 2017

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Research and Development Cluster of Programs</b>				
<b>Department of Agriculture:</b>				
Integrated Programs				
Pass-thru Washington State University	10.303	123484-G003455	\$ 243	\$
Specialty Crop Research Initiative				
Pass-thru Washington State University	10.309	2014-51181-22378	8,494	
Agriculture and Food Research Initiative				
Pass-thru Iowa State University	10.310	416-45-45A	646	
Pass-thru Arizona State University	10.310	16-935	29,970	
Pass thru Cal Poly Pomona	10.310	2013-67019-21374	66,617	
Subtotal			97,233	-
Western Sustainable Ag Research and Education				
Pass-thru-Utah State University	10.215	150893-00001-185	22,275	
Cooperative Forestry Research	10.202	2015-32100-06283	18,840	
Cooperative Forestry Research	10.202	2015-32100-06283	7,853	
Cooperative Forestry Research	10.202	2015-32100-06283	9,466	
Cooperative Forestry Research	10.202	2015-32100-06283	4,350	
Cooperative Forestry Research	10.202	2015-32100-06283	549	
Cooperative Forestry Research	10.202	2015-32100-06283	10,442	
Cooperative Forestry Research	10.202	2015-32100-06283	4,029	
Cooperative Forestry Research	10.202	2015-32100-06283	5,068	
Cooperative Forestry Assistance	10.202	2014-32100-06283	(4,311)	
Cooperative Forestry Assistance	10.202	2017-32100-06283	8,304	
Cooperative Forestry Assistance	10.202	2016-32100-06283	9,889	
Cooperative Forestry Assistance	10.202	2016-32100-06283	4,396	
Cooperative Forestry Assistance	10.202	2016-32100-06283	4,747	
Cooperative Forestry Assistance	10.202	2016-32100-06283	8,212	
Cooperative Forestry Assistance	10.202	2016-32100-06283	5,938	
Subtotal Forestry			97,772	-
Forestry Health Protection	10.680	12-DG11052021-201	9,829	
Forestry Research	10.652	15-CA-11272167-060	45,001	
Specialty Crop Block Grant Program				
Pass-thru CA Dept. of Food and Ag	10.170	SBC15032	18,981	
Pass-thru CA Dept. of Food and Ag	10.170	SBC15056	41,561	20,036
Pass-thru CA Dept. of Food and Ag	10.170	CSWA	10,838	
Pass-thru UC Davis	10.170	201601840-01	3,412	
Subtotal			74,792	20,036
Capacity Building for Non-Land Grant Colleges				
Pass-thru CSU Chico	10.326	2015-70001-23458	64,380	

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



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>US Department of Agriculture - continued:</b>				
Wetland Screening Tool Readiness				
Pass-thru Univ of Wisconsin	None	0000001438	\$ 3,472	\$
Pass-thru Univ of Wisconsin	None	0000001180	8,541	
			<u>12,013</u>	<u>-</u>
Supplemental Nutrition Assistance Program				
Pass-thru CA Dept of Social Services	10.561	SUB16-049	44,009	
Consumer Data and Nutrition Research				
Consumer Data and Nutrition Research	10.253	58-4000-6-0023	19,422	
Consumer Data and Nutrition Research	10.253	58-4000-8-0033	3,420	
			<u>22,842</u>	<u>-</u>
Awakening Urban Youth				
Treatment Eff on the Regeneration Environment	None	13-JV-11272131-051	25,773	
Urban and Community Forestry Program	None	15-JV-11272167-037	5,240	
Pass-thru CA FFP	10.675	8GA15403	77,924	
Agricultural Research Basic & Applied Research				
Agricultural Research Basic & Applied Research	10.001	58-5350-4-015	49,836	
Agricultural Research Basic & Applied Research	10.001	58-2072-5-012	2,000	
Subtotal			<u>51,836</u>	<u>-</u>
Ag & Rural Economic Research Cooperative Agreements				
Ag & Rural Economic Research Cooperative Agreements	10.250	58-4000-5-0100	11,594	
Ag & Rural Economic Research Cooperative Agreements	10.250	58-4000-6-0021	2,280	
Subtotal			<u>13,874</u>	<u>-</u>
<b>Subtotal Department of Agriculture</b>			<u>673,530</u>	<u>20,036</u>
<b>National Science Foundation</b>				
Mathematical and Physical Sciences	47.049	1708870	5,218	
Mathematical and Physical Sciences	47.049	1706940	11,657	
Mathematical and Physical Sciences	47.049	1535536	40,987	
Mathematical and Physical Sciences	47.049	1506140	(1,772)	
Mathematical and Physical Sciences	47.049	1535696	74,106	
Mathematical and Physical Sciences	47.049	1213331	29,284	
Mathematical and Physical Sciences	47.049	1312296	78,797	
Mathematical and Physical Sciences	47.049	1307461	111,516	
Mathematical and Physical Sciences	47.049	1413072	56,566	
Mathematical and Physical Sciences	47.049	1520570	31,110	
Mathematical and Physical Sciences	47.049	940267	1,858	
Mathematical and Physical Sciences	47.049	1404205	54,467	
Mathematical and Physical Sciences	47.049	1068206	31,905	
Mathematical and Physical Sciences	47.049	1624988	29,358	
Mathematical and Physical Sciences	47.049	RG173-G9	22,837	
Subtotal			<u>577,894</u>	<u>-</u>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>National Science Foundation - continued:</b>				
Engineering Grants	47.041	EEC-1025265	\$ 28,298	\$
Engineering Grants	47.041	126337	16,704	
Engineering Grants	47.041	1510207	111,460	
Engineering Grants	47.041	1536721	42,770	
Engineering Grants	47.041	1605499	25,543	
Pass-thru Univ od Illinios Chicago	47.041	E2105	44,624	
			269,399	-
Office of International Science and Engineering				
Pass-thru Harvey Mudd College	47.079	1516-510030-01	27,056	
Education and Human Resources				
Pass-thru Astronom Society of Pac	47.076	2012-01	47,278	
Pass-thru University of Colorado at Boulder	47.076	UWSC8732	24,847	
Education and Human Resources	47.076	1431845	93,337	12,242
Education and Human Resources	47.076	1419318	20,684	
Education and Human Resources	47.076	1043577	185	
Education and Human Resources	47.076	0009392	38,952	
Education and Human Resources	47.076	1431879	71,033	
Education and Human Resources	47.076	1503676	16,916	
Education and Human Resources	47.076	1340110	293,404	
Education and Human Resources	47.076	1044282	15,349	
Education and Human Resources	47.076	1225833	41,283	
Education and Human Resources	47.076	1356753	128,673	
Education and Human Resources	47.076	1525058	273,242	26,431
Education and Human Resources	47.076	1561623	61,854	
Education and Human Resources	47.076	1626185	27,824	
Education and Human Resources	47.076	1628726	50,978	
Education and Human Resources	47.076	1546590	45,923	
Education and Human Resources	47.076	1503676	2,833	
Education and Human Resources	47.076	1610350	45,943	
Pass-thru Dordt College	47.076	1323210	19,600	
Pass-thru Utah State University	47.076	11059401	4,857	
Subtotal			1,324,995	38,673
Geosciences	47.050	1543539	95,798	
Geosciences	47.050	AGS-1-42851	(5,639)	
Geosciences	47.050	1445500	164,241	
Geosciences	47.050	1717866	1,500	
Subtotal			255,900	-
Computer and Information Science and Engineering	47.070	1539570	51,956	
Computer and Information Science and Engineering	47.070	1522240	112,671	
Subtotal			164,627	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>National Science Foundation - continued:</b>				
Biological Sciences	47.074	1556192	\$ 181,698	\$
Biological Sciences	47.074	1557500	43,473	
Pass-thru CO State University	47.074	G-2576-1	23,606	
Pass-thru Valdosta State University	47.074	15-316	7,743	
			<u>256,520</u>	<u>-</u>
Social, Behavioral, And Economic Scineces	47.075	1455679	44,229	
Social, Behavioral, And Economic Scineces	47.075	1632499	24,941	
Social, Behavioral and Economic Sciences	47.075	1318126	72,540	
Pass-thru Boise State University	47.075	6133A	52,608	
Subtotal Biological Sciences			<u>194,318</u>	<u>-</u>
<b>Subtotal National Science Foundation</b>			<u>3,070,709</u>	<u>38,673</u>
<b>Department of Health and Human Services:</b>				
National Institute of Health:				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.837	1R01HL118208	771,182	451,607
Cardiovascular Diseases Research	93.837	1U01HL114377-01	639,126	261,912
Cardiovascular Diseases Research	93.837	3U01HL114377-03S2	18,016	
Subtotal			<u>1,428,324</u>	<u>713,519</u>
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK087889-01A1	251,897	25,681
Pass thru Fox Chase Cancer Center	93.847	FCCC-1150708-01	41,571	
Pass thru Temple University	93.847	258041-CALPOLY	1,098	
Pass thru Temple University	93.847	257960-CALPOLY	126,027	
Subtotal			<u>420,593</u>	<u>25,681</u>
Extramural Research Programs in the Nuerosciences and Neurological Disorders				
Pass-thru Mayo Clinic	93.853	CAL-193256	23,248	
Child Health and Human Development Extramural Research	93.865	7R03HD080730-02	47,779	15,025
Child Health and Human Development Extramural Research	93.865	1R01HD084282-01A1	367,926	166,527
Subtotal			<u>415,705</u>	<u>181,552</u>
<b>Subtotal Department of Health and Human Services</b>			<u>2,287,870</u>	<u>920,752</u>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>National Aeronautics and Space Administration (NASA):</b>				
Aerospace Education Services Program				
Kennedy	None	NNK10LA86B	\$ 226,359	\$
Kennedy	None	NNK10LA86B	19,019	
Kennedy	None	NNK10LA86B	16,728	
Kennedy	None	TO-001-CP MOD #1	1,161	
Pass-thru Tyvak Nano-Satellite Sys	None	TO-002ACP	42,247	
Pass-thru Tyvak Nano-Satellite Sys	None	TO-002B-CP	11,121	
Pass-thru A I Solutions	None	12-001	40,557	
Research Opportunities in Space				
Pass-thru Washington University	43.001	WU-17-296	15,394	
Pass-thru CA Inst Technology JPL	None	1572355	5,226	
Pass-thru CA Inst Technology JPL	None	1515878	228	
Pass-thru CA Inst Technology JPL	None	1538755	(291)	
Pass-thru CA Inst Technology JPL	None	1550080	8,856	
Pass-thru CA Inst Technology JPL	None	1571332	2,450	
Pass-thru CA Inst Technology JPL	None	1556682	13,313	
Pass-thru Jacobs Technology	None	EN61007FMS	11,110	
Space Technology	43.012	NNX16AK30G	104,392	
Glenn Research Center/Aeronautics	43.002	NNX11AI71A	74,294	
Pass-thru STCI	None	HST-GO-14271.006-A	3,263	
Cross Agency Support				
Pass-thru UC Regents Santa Barbara	43.009	KK1722	11,869	
<b>Subtotal NASA</b>			<b>607,296</b>	<b>-</b>
<b>Department of Defense:</b>				
Pass thru Flex Tech Alliance	None	Dev Agrmt	161,712	
Pass-thru Intelligent Automation	None	2220-1	20,000	
Pass-thru Tyvak Nano-Satellite Sys	None	PUR-310	16,120	
Pass-thru Mar Range Services	None	PO M15-373	24,901	
<b>Department of the Navy</b>				
Basic and Applied Research				
Kangaroo Rats	12.300	N62473-15-2-0010	179	
Pass-thru Naval Postgraduate School	12.300	N00244-16-1-0054	28,424	
Basic and Applied Scientific Research	12.300	N00014-15-1-2321	16,098	
Basic and Applied Scientific Research	12.300	N00014-16-1-3208	81,545	
Subtotal			<b>126,246</b>	<b>-</b>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of Defense - continued:</b>				
<b>U.S. Air Force</b>				
Air Force Defense Research Sciences Program				
Pass-thru Northrop Grumman Corp	None	2877992	\$ 3,146	\$
Test POD Procurement & Refurbishment				
Pass-thru US Air Force (US AIR)	None	FA9401-12-P-0018	5,845	
Pass-thru US Air Force (US AIR)	None	FA9401-12-P-0299	19,189	
<b>U.S. Army Medical Command</b>				
Military Medical Research & Development	12.420	W81XWH-16-1-00051	143,353	
<b>Subtotal Department of Defense</b>			<b>520,512</b>	<b>-</b>
<b>US Department of Energy:</b>				
Pass-thru Lawrence Livermore	None	B615674	35,895	
Pass-thru Lawrence Livermore	None	B597345	2,502	
Pass-thru Lawrence Livermore	None	B618745	1,635	
Renewable Energy Research and Development	81.087	DE-EE0006517	1,196,751	651,141
Renewable Energy Research and Development	81.087	DE-EE0005994	2,350	
Renewable Energy Research and Development	81.087	EE0006317	126,995	
Pass-thru Arizona State University	81.087	13-183	74,604	
Pass-thru EPRI	81.087	4700002554	3,212	
Subtotal			<b>1,403,912</b>	<b>651,141</b>
Office of Science Financial Assistance Program				
Pass-thru Microbio Engineering	81.049	MBE2016-01	15,132	
Pass-thru Microbio Engineering	81.049	DE-SC0013920-CP15-331	69,589	
Pass-thru Microbio Engineering	81.049	MBE2016-01A	48,434	
Subtotal			<b>133,155</b>	<b>-</b>
Pass-thru CO School of Mines	81.112	DE-NA0002921	8,252	
<b>Subtotal Department of Energy</b>			<b>1,585,351</b>	<b>651,141</b>
<b>Department of Commerce - National Oceanic &amp; Atmospheric Administration:</b>				
Parrotfish Grazing	None	WC-133F-15-SE-1445	32,054	
CA Sea Grant Omnibus Proposal				
Pass-thru CA Sea Grant Prog	11.417	47480018-001	13,054	
Pass-thru CA Sea Grant Prog	11.417	NA14OAR4170075	53,903	
Subtotal			<b>66,957</b>	<b>-</b>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
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Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of Commerce – National Oceanic &amp; Atmospheric Administration – continued:</b>				
Southern CA Coastal Ocean Observing System				
Pass-thru Univ of San Diego	11.012	10311014-007	\$ 45,877	\$
Pass-thru Univ of San Diego	11.012	78914437	152,113	
Intergrated Ocean Observing System (IOOS)				
Pass-thru MB Aquarium	11.012	1611150	46,189	
			244,179	-
Fisheries Development and Utilization Research	11.427	NA15NMF4270309	184,804	80,794
Coral Reef Conservation	11.482	NA16NOS4820050	1,645	
Broad Agency Announcement				
Pass-thru MB Nat Estuary	11.015	17.115	26,701	
Unallied Science Program				
Pass-thru Natl Marine Fisheries	11.472	NA16NMF4720322	32,725	
Unallied Management Projects				
Pass-thru Natl Marine Sanctuary Fdn	11.454	14-11-B-00014	48,550	
Pass-thru Natl Marine Sanctuary Fdn	11.454	14-11-B-00014	960	
Pass-thru Natl Marine Sanctuary Fdn	11.454	17-05-B-134	20,711	
Subtotal			70,221	-
<b>Subtotal Department of Commerce</b>			659,286	80,794
<b>Department of Transportation:</b>				
Highway Planning and Construction				
Pass-thru Oregon Dept of Trans	20.205	31396	11,942	
University Transportation Center Programs				
Pass-thru Portland State Univ	20.701	205FIG478	22,294	
Innovative and Advanced Transportation Research	20.931	OASRTRS-14-H-CAL	164,430	120,655
<b>Subtotal Department of Transportation</b>			198,666	120,655
<b>Institute of Museum &amp; Library Services</b>				
National Leadership Grants	45.312	LG-73-15-0133-15	70,550	18,485
<b>Subtotal Institute of Museum &amp; Library Services</b>			70,550	18,485
<b>Department of the Interior</b>				
<b>Fish and Wildlife Service</b>				
Endangered Species Conservation	15.657	F15AP01108	5,652	
<b>Bureau of Ocean Energy Management (BOEM)</b>				
BOEM Environmental Studies	15.423	M16AC00023	35,981	
<b>National Park Service</b>				
Cooperative Research	15.945	P16AC01448	1,413	
<b>Subtotal Department of the Interior</b>			43,046	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
**Page 8**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>United States Government</b>				
APIC Grace	None	13-C-0289	\$ (15,687)	\$
6U Dispenser Qualification	None	13-C-0289	29,531	29,397
CLIN 20 WV-4	None	13-C-0289	739,249	399,911
CLIN 23	None	13-C-0289	236,599	125,991
<b>Subtotal United States Government</b>			<b>989,692</b>	<b>555,299</b>
<b>Total Research and Development Cluster:</b>			<b>10,706,508</b>	<b>2,405,835</b>
<b>National Science Foundation:</b>				
Mathematical and Physical Sciences	47.049	1600758	38,053	
Biological Sciences	47.074	1522528	46,810	
Education and Human Resources	47.076	1546590	2,827	
Education and Human Resources	47.076	1612201	17,432	
Education and Human Resources	47.076	123827	182,627	
Pass-thru CSU Fresno	47.076	SC340328-14-02	100,915	
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	1,850	
Pass-thru Sacramento Univ Ent Inc	47.076	523931	14,854	
Subtotal			<b>320,505</b>	-
<b>Subtotal National Science Foundation</b>			<b>405,368</b>	-
<b>Department of Education:</b>				
Mathematics and Science Partnerships				
Pass-thru Paso Robles JUSD	84.366	PRJUSD	93,273	
Pass-thru Paso Robles JUSD	84.366	PRJUSD	274,126	
Pass-thru SMBSD	84.366	S366B140005	4,560	
Pass-thru SMBSD	84.366	S366B140005	207,517	
Subtotal			<b>579,476</b>	-
Career and Technical Education-Basic Grants to States				
Pass-thru US Dept of Education	84.048A	CN150189	(1)	
Pass-thru US Dept of Education	84.048A	CN150189	1,912	
Pass-thru US Dept of Education	84.048A	CN150144	18	
Pass-thru US Dept of Education	84.048A	CN150144	(254)	
Pass-thru US Dept of Education	84.048A	CN150255	12,268	
Pass-thru US Dept of Education	84.048A	CN160138	151,072	
Subtotal			<b>165,015</b>	-
Improving Teacher Quality State Grants				
Pass-thru UC Regents Office Pres	84.367	NCLB12-CSP-SLO	16	
Pass-thru UC Regents Office Pres	84.367	NCLB13-CSP-SLO	35,508	
Subtotal			<b>35,524</b>	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
**Page 9**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of Education – continued:</b>				
Trio Upward Bound	84.047A	P047A120466-15	\$ 182,487	\$ -
Trio Upward Bound	84.047A	P047A120466-16	188,207	
Subtotal			370,694	-
Trio Student Support Services	84.042A	P042A150979-15	51,577	
Trio Student Support Services	84.042A	P042A150979-16	210,467	
Subtotal			262,044	-
Trio Talent Search	84.044A	PO44A110620-15	19,998	
Trio Talent Search	84.044A	PO44A1600099	222,047	
Subtotal			242,045	-
Teacher Quality Partnership Grants				
Pass-thru CSU Monterey Bay	84.336S	5042901-5012015-S	50,176	
Pass-thru CSU Monterey Bay	84.336S	5042901A-10072015-A	309,184	
Subtotal			359,360	-
<b>Subtotal Department of Education</b>			2,014,158	-
<b>Department of the Interior:</b>				
Water Conservation Technical Assistance	None	R15PC00142	1,189,067	270,741
BIA Irrigation Support	15.037	A14AC00063	409,683	
<b>Subtotal Department of the Interior</b>			1,598,750	270,741
<b>Department of Agriculture:</b>				
Regional Conservation Partnership Program				
Pass-thru Colorado River Water Conser	10.932	CA15048	176,271	
<b>Subtotal Department of Agriculture</b>			176,271	-
<b>Corporation for National &amp; Community Service:</b>				
AmeriCorps				
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	15,803	
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	96,965	
<b>Subtotal Corporation for National &amp; Community Service</b>			112,768	-
<b>Department of Commerce:</b>				
Science & Research Park Development	11.030	ED15HDQ0300035	195,502	125,266
<b>Subtotal Department of Commerce</b>			195,502	125,266

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



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
**Page 10**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of Energy:</b>				
Conservation Research and Development	81.086	DE-EE0006551	\$ 5,213	\$ -
<b>Subtotal Department of Energy</b>			<u>5,213</u>	<u>-</u>
<b>Department of Homeland Security:</b>				
Pre-Disaster Mitigation				
Pass-thru Office of Emergency Services	97.039	6048-2	2,948	
<b>Subtotal United States Dept of Homeland Security</b>			<u>2,948</u>	<u>-</u>
<b>Department of Health and Human Services:</b>				
National Institute of Health:				
Biomedical Research and Research Training				
Pass-thru Allan Hancock College	93.859	5R25GM086299-06	33,287	
<b>Subtotal Department of Health and Human Services</b>			<u>33,287</u>	<u>-</u>
<b>National Aeronautics and Space Administration:</b>				
Education	43.008	NNX15AW80H	6,800	
<b>Subtotal National Aeronautics and Space Administration</b>			<u>6,800</u>	<u>-</u>
<b>National Endowment for the Arts:</b>				
Promotions of the Arts-Partnership Agreements				
Western States Art Federation	45.025	TW201600212	2,250	
Western States Art Federation	45.025	TW201600142	1,875	
<b>Subtotal National Endowment for the Arts</b>			<u>4,125</u>	<u>-</u>
<b>Department of the Treasury:</b>				
Internal Revenue Service				
Low Income Taxpayer Clinics	21.008	16-LITC0139-02-00	51,711	
Low Income Taxpayer Clinics	21.008	17-LITC0139-03-00	40,924	
<b>Subtotal Department of the Treasury</b>			<u>92,635</u>	<u>-</u>
<b>Environmental Protection Agency:</b>				
EPA Greater Research Opportunities	NONE	MA-91776901-0	15,182	
<b>Subtotal Environmental Protection Agency</b>			<u>15,182</u>	<u>-</u>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2017**  
**Page 11**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Small Business Administration:</b>				
Small Business Administration				
Pass-thru Univ CA-Merced Reg Network	59.037	F300GTA068	\$ 72,890	\$
Pass-thru Univ CA-Merced Reg Network	59.037		118,224	
<b>Subtotal Small Business Administration</b>			<u>191,114</u>	<u>-</u>
<b>Department of Transportation:</b>				
University Transportation Centers Program				
Pass-thru UC Regents Berkeley	20.701	00008113	769	
Pass-thru UC Regents Berkeley	20.701	00008113	13,744	
<b>Subtotal Department of Transportation</b>			<u>14,513</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 15,575,142</u>	<u>\$ 2,801,842</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, 2017**

**Note 1: Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cal Poly Corporation under programs of the federal government for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Cal Poly Corporation, it is not intended to and does not present the financial positions, changes in net position, or cash flows of Cal Poly Corporation.

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

For new awards or modifications of existing awards after December 26, 2014, the expenditures reported in the schedule follow the cost principles contained in the Uniform Guidance. For existing awards prior to December 26, 2014, the expenditures follow the cost principles contained in OMB Circular A-21, *Cost Principles for Educational Institutions*. The cost principles indicate that certain types of expenditures are not allowable and certain allowable costs are limited as to reimbursement.

**Note 3: Indirect Cost Rate**

The Corporation has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance, but rather the rates established directly with the respective federal agencies.

**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**

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

**Financial Statements**

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

(b) Internal control over financial reporting:

- Material weakness(es) identified: **No.**
- Significant deficiencies identified not considered to be material weaknesses: **None Reported.**

(c) Noncompliance material to financial statements noted: **No.**

**Federal Awards**

(d) Internal control over major programs:

- Material weakness(es) identified: **No.**
- Significant deficiencies identified not considered to be material weaknesses: **None Reported.**

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

(f) Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a): **No.**

(g) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000**

(h) Major Programs:

- Research and Development Cluster (CFDA Numbers - Various)
- Water Conservation Technical Assistance (CFDA Number – None)

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

**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2017**  
**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, 2016**  
**Year Ended June 30, 2017**

We noted no findings in the prior year.