

**Cal Poly Corporation**  
**Federal Awards**  
**Reports and Schedules**  
**Year Ended June 30, 2016**

**Cal Poly Corporation  
Federal Awards  
Year Ended June 30, 2016**

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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, 2016, 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 9, 2016.

**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 9, 2016



**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) 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, 2016. 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, 2016.

**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, 2016, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated September 9, 2016, 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 9, 2016

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>MAJOR PROGRAMS</b>				
<u>Research and Development Cluster of Programs</u>				
<b>US Department of Agriculture:</b>				
Integrated Programs				
Pass-thru Washington State University	10.303	123484-G003455	\$ 35,537	\$
Specialty Crop Research Initiative				
Pass-thru Washington State University	10.309	2014-51181-22378	3,626	
Agriculture and Food Research Initiative				
Pass-thru Iowa State University	10.310	416-45-45A	10,247	
Pass-thru Arizona State University	10.310	16-935	11,720	
Pass thru Cal Poly Pomona	10.310	2013-67019-21374	43,014	
Cooperative Forestry Research	10.202	2015-32100-06283	8,227	
Cooperative Forestry Research	10.202	2015-32100-06283	7,133	
Cooperative Forestry Research	10.202	2015-32100-06283	5,048	
Cooperative Forestry Research	10.202	2015-32100-06283	9,870	
Cooperative Forestry Research	10.202	2015-32100-06283	3,664	
Cooperative Forestry Research	10.202	2015-32100-06283	1,845	
Cooperative Forestry Research	10.202	2015-32100-06283	6,307	
Cooperative Forestry Research	10.202	2015-32100-06283	7,269	
Cooperative Forestry Assistance	10.202	2014-32100-06283	(548)	
Cooperative Forestry Assistance	10.202	2014-32100-06283	36,742	
Cooperative Forestry Assistance	10.202	2014-32100-06283	8,546	
Cooperative Forestry Assistance	10.202	2014-32100-06283	7,676	
Cooperative Forestry Assistance	10.202	2014-32100-06283	1,942	
Cooperative Forestry Assistance	10.202	2014-32100-06283	8,041	
Cooperative Forestry Assistance	10.202	2014-32100-06283	7,171	
Cooperative Forestry Assistance	10.202	2014-32100-06283	560	
Forestry Health Protection	10.680	12-DG11052021-201	7,159	
Forestry Research	10.652	11-CA-11272166-011	11,527	
Forestry Research	10.652	15-CA-11272167-060	12,676	
Specialty Crop Block Grant Program				
Pass-thru CA Dept. of Food and Ag	10.170	SBC15032	4,084	
Pass-thru CA Dept. of Food and Ag	10.170	SBC15056	7,560	
Pass-thru CA Dept. of Food and Ag	10.170	CSWA	17,616	
Capacity Building for Non-Land Grant Colleges				
Pass-thru CSU Chico	10.326	2015-70001-23458	8,547	
Supplemental Nutrition Assistance Program				
Pass-thru San Luis Obispo County	10.561	SLO COUNTY 2	2,653	

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



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
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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>				
Soil Survey	10.903	68-7482-13-527	\$ 13,020	\$ 10,338
Awakening Urban Youth	None	13-JV-11272131-051	42,118	
Treatment Eff on the Regeneration Environment	None	15-JV-11272167-037	8,880	
Urban and Community Forestry Program				
Pass-thru CA FFP	10.675	8GA14402	55,105	
Pass-thru CA FFP	10.675	8GA15403	36,834	
Agricultural Research Basic & Applied Research	10.001	58-5350-4-015	31,697	
Agricultural Research Basic & Applied Research	10.001	58-2072-5-012	11,080	
Ag & Rural Economic Research Cooperative Agreements	10.250	58-4000-5-0100	7,284	
Subtotal USDA			501,477	10,338
<b>National Science Foundation:</b>				
Mathematical and Physical Sciences	47.049	1535536	37,162	
Mathematical and Physical Sciences	47.049	1506140	15,319	
Mathematical and Physical Sciences	47.049	1535696	39,595	
Mathematical and Physical Sciences	47.049	1213331	56,449	
Mathematical and Physical Sciences	47.049	1312296	71,001	
Mathematical and Physical Sciences	47.049	1307461	87,117	
Mathematical and Physical Sciences	47.049	1413072	11,725	
Mathematical and Physical Sciences	47.049	1520570	1,390	
Mathematical and Physical Sciences	47.049	940267	1,943	
Mathematical and Physical Sciences	47.049	1404205	44,056	
Mathematical and Physical Sciences	47.049	1068206	33,597	
Mathematical and Physical Sciences	47.049	1552205	22,552	
Engineering Grants	47.041	1345138	12,121	
Engineering Grants	47.041	EEC-1025265	121,735	
Engineering Grants	47.041	126337	116,415	
Engineering Grants	47.041	1510207	72,046	
Engineering Grants	47.041	1536721	3,272	
Pass-thru Case Western University	47.041	RES506431	11,581	
Education and Human Resources				
Pass-thru Stanford University	47.076	14-388	390	
Pass-thru Astronomy Society of Pac	47.076	2012-01	37,354	
Pass-thru University of Colorado at Boulder	47.076	UWSC8732	4,702	
Education and Human Resources	47.076	1431845	92,892	15,285
Education and Human Resources	47.076	1419318	65,334	
Education and Human Resources	47.076	1043577	14,596	
Education and Human Resources	47.076	1140165	7,591	
Education and Human Resources	47.076	1140828	3,564	
Education and Human Resources	47.076	1431879	58,609	
Education and Human Resources	47.076	1503676	11,919	

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
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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>				
Education and Human Resources	47.076	1340110	\$ 269,150	\$
Education and Human Resources	47.076	1044282	68,159	
Education and Human Resources	47.076	1225833	148,174	18,702
Education and Human Resources	47.076	1356753	119,403	
Education and Human Resources	47.076	1525058	158,253	
Education and Human Resources	47.076	1044430	19,864	
Pass-thru Dordt College	47.076	1323210	41,219	
Pass-thru Utah State University	47.076	11059401	13,536	
Geosciences	47.050	open acct memo	15,783	
Geosciences	47.050	AGS-1-42851	78,103	
Geosciences	47.050	1445500	85,534	
Computer and Information Science and Engineering				
Computer and Information Science and Engineering	47.070	1539570	6,975	
Computer and Information Science and Engineering	47.070	1522240	49,569	
Biological Sciences				
Biological Sciences	47.074	1556192	81,028	
Pass-thru UC Regents Santa Barbara	47.074	KK1148	1,604	
Biological Sciences	47.074	1145840	10,178	
Biological Sciences	47.074	1245415	6,658	
Pass-thru CO State University	47.074	G-2576-1	28,911	
Pass-thru Valdosta State University	47.074	15-316	9,701	
Social, Behavioral, and Economic Sciences	47.075	1455679	68,535	
Social, Behavioral and Economic Sciences	47.075	1318126	51,016	
Pass-thru Boise State University	47.075	6133A	33,649	
Subtotal NSF			2,421,029	33,987
<b>US Department of Health and Human Services:</b>				
National Institute of Health:				
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.837	1R01HL118208	744,002	424,938
Cardiovascular Diseases Research	93.837	1U01HL114377-01	775,566	462,273
Cardiovascular Diseases Research	93.837	3U01HL114377-02S1	8,083	8,083
Cardiovascular Diseases Research	93.837	3U01HL114377-03S2	20,681	
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	1R01DK087889-01A1	453,370	131,425
Pass thru Fox Chase Cancer Center	93.847	FCCC-1150708-01	35,914	
Pass thru Temple University	93.847	258041	41,049	
Child Health and Human Development Extramural Research	93.865	7R03HD080730-02	60,288	10,817
Child Health and Human Development Extramural Research	93.865	1R01HD084282-01A1	20,419	
Subtotal DHHS			2,159,372	1,037,536
<b>Office of Naval Research:</b>				
Basic and Applied Scientific Research	12.300	N00014-12-1-0432	4,487	
Basic and Applied Scientific Research	12.300	N00014-15-1-2321	107,404	
Subtotal ONR			111,891	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
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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:</b>				
Aerospace Education Services Program				
Kennedy	None	NNK10LA86B	\$ 40,398	\$
Kennedy	None	NNK10LA86B	286,714	
Kennedy	None	NNK10LA86B	5,484	
Kennedy	None	NNK10LA86B	126,890	
Kennedy	None	NNK10LA86B	100,305	
Kennedy	None	TO-001-CP MOD #1	10,500	
Pass-thru Tyvak Nano-Satellite Sys	None	TO-002ACP	13,288	
Pass-thru Tyvak Nano-Satellite Sys	None	12.02.0	30,964	
Pass-thru Tyvak Nano-Satellite Sys	None	12.110.02	21,115	
Pass-thru A I Solutions	None	12-001	18,731	
Space Technology				
Pass-thru UC Regents Santa Barbara	43.012	KK1612	10,684	
NASA Headquarters				
Pass-thru CA Inst Technology JPL	None	1544820	8,096	
Pass-thru CA Inst Technology JPL	None	1521563	247	
Pass-thru CA Inst Technology JPL	None	1437408	379	
Pass-thru CA Inst Technology JPL	None	1504853	2,825	
Pass-thru CA Inst Technology JPL	None	1506931	12,562	
Pass-thru CA Inst Technology JPL	None	1515878	19,506	
Pass-thru CA Inst Technology JPL	None	1538755	13,270	
Pass-thru CA Inst Technology JPL	None	1550080	979	
Pass-thru CA Inst Technology JPL	None	1479412	4,637	
Pass-thru Jacobs Technology	None	EN61007FMS	1,190	
Ames Research Center	None	NNA08BC22C	184,263	
Langley Research Center	None	NNL14AD31P	10,730	
Glenn Research Center/Aeronautics	43.002	NNX11AI71A	137,787	
Langley Research Center/Aeronautics				
Pass-thru STCI	None	HST-AR-12625.11-A	1,165	
Subtotal NASA			1,062,709	-
<b>US Department of Defense:</b>				
Pass thru Flex Tech Alliance	None	Dev Agrmt	565	
Basic Scientific Research				
Pass thru UC Regents Berkeley	12.431	00008330	7,054	
Kangaroo Rats	12.300	N62473-15-2-0010	9,190	
US Air Force				
Pass-thru Northrop Grumman Corp	None	2877992	105,501	
Air Force Defense Research Sciences Program				
Pass-thru TYVAK	None	13.110.01	36,443	
Subtotal Department of Defense			158,753	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
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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 Energy:</b>				
Pass-thru Lawrence Livermore	None	B615674	\$ 49,060	\$
Pass-thru Lawrence Livermore	None	B597345	1,756	
Pass-thru Lawrence Livermore	None	B610561	33,774	
Pass-thru Sandia Natl Laboratories	None	1536688	25,000	
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	2,811	
Pass-thru CDM Fed Prog Corp	None	1204-001-009-TR	3,530	
Pass-thru UChicago Argonne	None	DE-AC02-06CH11357	14,110	
Renewable Energy Research and Development	81.087	DE-EE0006517	63,402	51,003
Renewable Energy Research and Development	81.087	DE-EE0006517	265,765	672
Renewable Energy Research and Development	81.087	DE-EE0005994	440,411	
Renewable Energy Research and Development	81.087	EE0006317	428,873	
Pass-thru Arizona State University	81.087	13-183	128,877	
<b>Office of Science Financial Assistance Program</b>				
Pass-thru Microbio Engineering	81.049	DE-SC0013920	49,319	
Pass-thru Microbio Engineering	None	MBE2016-01	104	
Subtotal DOE			1,506,792	51,675
<b>Department of Commerce:</b>				
Science, Tech, Business and/or Education Outreach				
Pass-thru Nat Inst Stnds & Tech	11.620	70NANB15H085	3,042	
Subtotal DOC			3,042	-
<b>National Oceanic &amp; Atmospheric Administration:</b>				
Parrotfish Grazing	None	WC-133F-15-SE-1445	12,946	
<b>CA Sea Grant Omnibus Proposal</b>				
Pass-thru CA Sea Grant Prog	11.417	47480018	36,171	
Pass-thru CA Sea Grant Prog	11.417	47480018-001	11,382	
<b>Southern CA Coastal Ocean Observing System</b>				
Pass-thru Univ of San Diego	11.012	10311014-007	321,796	
<b>Integrated Ocean Observing System (IOOS)</b>				
Pass-thru MB Aquarium	11.012	1411311	56,464	
Fisheries Development and Utilization Research	11.427	NA15NMF4270309	49,162	2,904
<b>Coral Reef Conservation</b>				
Pass-thru Florida Intntl Univ	11.482	800004096-01	8,961	
<b>Unallied Management Projects</b>				
Pass-thru Natl Marine Sanctuary Fdn	11.454	14-11-B-00014	27,335	
Subtotal NOAA			524,217	2,904

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
**Page 6**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>US Department of Transportation:</b>				
Highway Planning and Construction				
Pass-thru Oregon Dept of Trans	20.205	30333	\$ 73,344	\$ 19,993
University Transportation Center Programs				
Pass-thru Portland State Univ	20.701	205FIG478	13,706	
Innovative and Advanced Transportation Research	20.931	OASRTRS-14-H-CAL	247,250	170,185
Subtotal DOT			<u>334,300</u>	<u>190,178</u>
<b>United States Army:</b>				
Military Medical Research & Development	12.420	W81XWH-16-1-00051	40,683	
Subtotal ARMY			<u>40,683</u>	<u>-</u>
<b>Institute of Museum &amp; Library Services:</b>				
National Leadership Grants	45.312	LG-73-15-0133-15	30,233	15,119
Subtotal Institute of Museum & Library Services			<u>30,233</u>	<u>15,119</u>
<b>United States Fish &amp; Wildlife:</b>				
Endangered Species Conservation	15.657	F15AP01108	262	
Subtotal US F&W			<u>262</u>	<u>-</u>
<b>United States Agency for International Development:</b>				
Pass-thru Washington University	None	WU-15-233	49,990	
			<u>49,990</u>	<u>-</u>
<b>United States Government:</b>				
APIC Grace	None	13-C-0289	581,204	414,068
APIC UltraSat	None	13-C-0289	174,202	96,166
6U Dispenser Qualification	None	13-C-0289	162,251	54,468
CLIN 20 WV-4	None	13-C-0289	1,414,460	1,091,495
Subtotal US Government			<u>2,332,117</u>	<u>1,656,197</u>
<b>Department of Veteran Affairs:</b>				
Characterizing Patelofemoral Joint Stress				
Pass-thru VA Palo Alto Health Care System	None	14-230	17,658	
Subtotal DVA			<u>17,658</u>	<u>-</u>
<b>Total Major Programs - Research and Development Cluster</b>			<u>11,254,525</u>	<u>2,997,934</u>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
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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>NON-MAJOR PROGRAMS</b>				
<b>National Science Foundation:</b>				
Mathematical and Physical Sciences	47.049	1600758	\$ 6,328	\$
Biological Sciences	47.074	1522528	57	
Education and Human Resources	47.076	1546590	43,173	
Education and Human Resources	47.076	123827	130,862	
Pass-thru CSU Fresno	47.076	SC340328-14-02	118,744	
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	(234)	
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	17,841	
Pass-thru Sacramento Univ Ent Inc	47.076	SUBAWARD 523931	9,236	
Pass-thru Sacramento Univ Ent Inc	47.076	HRD-0802628-515421	(358)	
Subtotal NSF			325,649	-
<b>US Department of Education:</b>				
Mathematics and Science Partnerships				
Pass-thru Paso Robles JUSD	84.366	CAMSP	15,075	
Pass-thru Paso Robles JUSD	84.366	PRJUSD	300,718	
Pass-thru SMBSD	84.366	S366B140005	188,438	
Career and Technical Education-Basic Grants to States				
Pass-thru US Dept of Education	84.048A	CN140213	279	
Pass-thru US Dept of Education	84.048A	CN140213	7,156	
Pass-thru US Dept of Education	84.048A	CN140213	83	
Pass-thru US Dept of Education	84.048A	CN140213	2,548	
Pass-thru US Dept of Education	84.048A	CN140213	813	
Pass-thru US Dept of Education	84.048A	CN150189	27,382	
Pass-thru US Dept of Education	84.048A	CN150189	36,830	
Pass-thru US Dept of Education	84.048A	CN150144	31,371	
Pass-thru US Dept of Education	84.048A	CN150144	32,767	
Pass-thru US Dept of Education	84.048A	CN150144	9,284	
Pass-thru US Dept of Education	84.048A	CN150144	40,911	
Pass-thru US Dept of Education	84.048A	CN150144	5,177	
Pass-thru US Dept of Education	84.048A	CN150144	18,863	
Pass-thru US Dept of Education	84.048A	CN150144	34,137	
Pass-thru US Dept of Education	84.048A	CN150255	2,706	
Pass-thru US Dept of Education	84.048A	CN130235	1,100	
Pass-thru US Dept of Education	84.048A	CN130235	6,718	
Improving Teacher Quality State Grants				
Pass-thru UC Regents Office Pres	84.367	NCLB11-CSP-SLO	3,306	
Pass-thru UC Regents Office Pres	84.367	NCLB12-CSP-SLO	35,984	
Trio Upward Bound	84.047A	PO47A120466-14	127,216	
Trio Upward Bound	84.047A	P047A120466-15	104,143	

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
**Page 8**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>US Department of Education - continued:</b>				
Trio Student Support Services	84.042A	P042A100910-14	\$ 39,956	\$
Trio Student Support Services	84.042A	P042A150979-15	230,861	
Trio Talent Search	84.044A	PO44A110620-14	22,503	
Trio Talent Search	84.044A	PO44A110620-15	198,837	
Teacher Quality Partnership Grants				
Pass-thru CSU Bakersfield	84.336S	GRA1610	75,027	
Pass-thru CSU Monterey Bay	84.336S	5042901-5012015-S	340,931	26,610
Pass-thru CSU Monterey Bay	84.336S	5042901A-10072015-A	51,790	
Subtotal DED			1,992,910	26,610
<b>US Department of the Interior:</b>				
Central Valley Project Improvement Act	15.512	R10AP20017	14,793	
Water Conservation Technical Assistance	None	R15PC00142	679,661	39,459
BIA Irrigation Support	15.037	A14AC00063	530,121	
Natl Cooperative Geologic Mapping Program	15.810	G15AC00177	8,202	
Subtotal USDI			1,232,777	39,459
<b>US Department of Agriculture:</b>				
Regional Conservation Partnership Program				
Pass-thru Colorado River Water Conser	10.932	CA15048	25,553	
Firefighter Physical Fitness Training	None	16-CR-11138200-003	1,961	
Subtotal USDA			27,514	-
<b>Corporation for National &amp; Community Service:</b>				
Americorps				
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	8,356	
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	98,708	
Subtotal CNCS			107,064	-
<b>US Department of Commerce:</b>				
Science & Research Park Development	11.030	ED15HDQ0300035	96,067	
Subtotal DOC			96,067	-
<b>US Department of Energy:</b>				
Nat Attenuation Stdy Area IV	None	1204-001-009-TR	5,043	
Conservation Research and Development	81.086	DE-EE0006551	44,436	
Subtotal DOE			49,479	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2016**  
**Page 9**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>US Department of Homeland Security:</b>				
Pre-Disaster Mitigation				
Pass-thru Office of Emergency Services	97.039	6048-2	\$ 19,839	\$
Earthquake Consortium and State Assistance ECSA				
Pass-thru Office of Emergency Services	97.039	6033-2	250	
Subtotal US Dept of Homeland Security			<u>20,089</u>	<u>-</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	5R25GM086299-06	36,051	
Subtotal DHHS			<u>36,051</u>	<u>-</u>
<b>National Aeronautics and Space Administration:</b>				
Education	43.008	NNX15AW80H	6,753	
Subtotal NASA			<u>6,753</u>	<u>-</u>
<b>National Endowment for Arts:</b>				
Promotions of the Arts-Partnership Agreements				
Western States Art Federation	45.025	TW201500067	2,000	
Western States Art Federation	45.025		2,125	
Subtotal NEA			<u>4,125</u>	<u>-</u>
<b>Dept of the Treasury:</b>				
Internal Revenue Service				
Low Income Taxpaper Clinics	21.008	15-LITC0139-01-00	72,097	
Low Income Taxpaper Clinics	21.008	15-LITC0139-01-00	9,857	
Low Income Taxpaper Clinics	21.008	16-LITC0139-02-00	48,289	
Subtotal IRS			<u>130,243</u>	<u>-</u>
<b>Environmental Protection Agency:</b>				
EPA Greater Research Opportunities	NONE	MA-91776901-0	11,763	
Subtotal EPA			<u>11,763</u>	<u>-</u>
<b>US Small Business Administration:</b>				
Small Business Administration				
Pass-thru Univ CA-Merced Reg Network	59.037	F300GSA075	122,879	
Pass-thru Univ CA-Merced Reg Network	59.037	F300GTA068	97,968	
Subtotal US SBA			<u>220,847</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, 2016**  
**Page 10**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>US Nuclear Regulatory Commission</b>				
NRC Public Mtg	None	Agreement Letter	\$ 330	\$ -
Subtotal NRC			<u>330</u>	<u>-</u>
<b>Department of Transportation:</b>				
University Transportation Centers Program				
Pass-thru UC Regents Berkeley	20.701	00008113	5,601	
Pass-thru UC Regents Berkeley	20.701	00008113	30,277	
Subtotal DOT			<u>35,878</u>	<u>-</u>
<b>Total Non-Major Programs</b>			<u>4,297,539</u>	<u>66,069</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 15,552,064</u>	<u>\$ 3,064,003</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, 2016**

**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 Cal Poly Corporation (the Corporation) for the year ended June 30, 2016, which have been financed by federal awards. For purposes of the schedule, federal awards include all federal 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 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). Therefore, some amounts presented in this schedule may differ from amounts presented in the basic financial statements.

**Note 2: Expenditures**

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, 2016**

**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 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)

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

**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2016**  
**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, 2015**  
**Year Ended June 30, 2016**

We noted no findings in the prior year.