

Cal Poly Corporation
Federal Awards
Reports and Schedules
Year Ended June 30, 2020

**Cal Poly Corporation
Federal Awards
Year Ended June 30, 2020**

Table of Contents

	Page
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 <i>Government Auditing Standards</i>	3-4
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	5-7
Schedule of Expenditures of Federal Awards	8-15
Note to Schedule of Expenditures of Federal Awards	16
Schedule of Findings and Questioned Costs	17-18
Status of Prior Year's Findings and Questioned Costs – June 30, 2019	19



**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, 2020, 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 10, 2020.

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 letters are in all caps and have a slightly cursive, hand-drawn appearance.

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 10, 2020



**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, 2020. 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, 2020.

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, 2020, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated September 10, 2020, 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.

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

Glenn Burdette Attest Corporation
San Luis Obispo, California

September 10, 2020

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster of Programs				
US Department of Agriculture:				
Agriculture and Food Research Initiative (AFRI)	10.310	2015-67017-27482	\$ 24,173	\$
Agriculture & Food Research Initiative	10.310	2019-67023-29415	197,485	66,503
Subtotal			221,658	66,503
Cooperative Forestry Research	10.202	N118MSCFRXXG056	24,262	
Cooperative Forestry Research	10.202	N119MSCFRXXG047	49,447	
Cooperative Forestry Research	10.202	CALY 1802	11,247	
Cooperative Forestry Research	10.202	CALY 1701	(180)	
Cooperative Forestry Research	10.202	CALY 1901	14,477	
Cooperative Forestry Research	10.202	CALY 1801	5,422	
Cooperative Forestry Research	10.202	CALY 1902	10,056	
Cooperative Forestry Research	10.202	OA	14,595	
Cooperative Forestry Research	10.202	OA	9,469	
Cooperative Forestry Research	10.202	OA	8,229	
Cooperative Forestry Research	10.202	OA	442	
Cooperative Forestry Research	10.202	OA	10,123	
Cooperative Forestry Research	10.202	OA	4,387	
Subtotal			161,976	-
Forestry Research	10.652	15-CA-11272167-060	25,374	
Urban and Community Forestry Program	10.675	19-DG-11052021-207	81,672	10,000
Urban and Community Forestry Program	10.675	8GA19405	58,291	
Subtotal			139,963	10,000
Research Joint Venture & Coast Reimb Agree	10.707	19-JV-11272139-006	14,188	
Forest Health Protection	10.680	18-DG-11052021-205	7,270	
Specialty Crop Block Grant Program				
Pass-thru CA Dept. of Food and Ag	10.170	17-025-042-SC	118,783	
Pass-thru Center for Produce Safety	10.170	2018CPS05	122,691	
Subtotal			241,474	-
Specialty Crop Research Initiative				
Pass-thru Univ of CA Davis	10.309	A18-0496-S002	106,969	
Higher Education-Graduate Fellowships	10.210	2017-38420-26767	80,261	
Higher Education-Institution Challenge	10.217	2017-70003-26380	14,783	
Wetland Screening Tool Readiness				
Pass-thru CSU Chico	10.561	SUB18-7015	52,397	
Pass-thru CSU Chico	10.561	SUB18-7015	120,310	
Subtotal			172,707	-
Consumer Data and Nutrition Research	10.253	58-4000-8-0033	2,328	
Consumer Data and Nutrition Research	10.253	58-4000-9-0028	9,119	
Subtotal			11,447	-

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020
Page 2

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
US Department of Agriculture – continued:				
Ag & Rural Economic Research Cooperative Agreements	10.250	58-4000-5-0100	\$ 3,104	\$
Ag & Rural Economic Research Cooperative Agreements	10.250	58-4000-6-0021	793	
Subtotal			3,897	-
Pass-thru Alabama A&U Univ	10.216	2019-38821-29144-CALPOLY	29,379	
Pass-thru Arizona State Univ	10.310	ASUB00000323	49,363	
Wildlife Services	10.028	APP-11447	26,662	
Natl Food Safe Train, Ed, Ext, Outreach & Tech Asst	10.328	2019-70020-30332	22,702	1,268
Transportation Services	10.167	19-TMTSD-CA-0003	82,273	
Subtotal Department of Agriculture			1,412,346	77,771
National Science Foundation:				
Mathematical and Physical Sciences	47.049	1708870	61,187	
Mathematical and Physical Sciences	47.049	1706940	91,726	
Mathematical and Physical Sciences	47.049	1535536	19,543	
Mathematical and Physical Sciences	47.049	1708828	28,244	
Mathematical and Physical Sciences	47.049	1709740	89,206	
Mathematical and Physical Sciences	47.049	1713894	72,828	
Mathematical and Physical Sciences	47.049	1506140	67,386	
Mathematical and Physical Sciences	47.049	1535696	24,727	
Mathematical and Physical Sciences	47.049	1404205	6,816	
Mathematical and Physical Sciences	47.049	1624988	16,321	
Mathematical and Physical Sciences	47.049	1752922	82,038	
Mathematical and Physical Sciences	47.049	1814375	81,842	
Mathematical and Physical Sciences	47.049	1819412	37,501	
Mathematical and Physical Sciences	47.049	1937717	17,699	
Mathematical and Physical Sciences	47.049	1909297	25,935	
Mathematical and Physical Sciences	47.049	1913374	23,914	
Mathematical and Physical Sciences	47.049	1856535	3,955	
Mathematical and Physical Sciences	47.049	1913313	8,215	
Subtotal			759,083	-
Engineering Grants	47.041	1510207	26,504	
Engineering Grants	47.041	1536721	5,478	
Engineering Grants	47.041	1605499	29,883	
Engineering Grants	47.041	1708919	137,570	
Engineering Grants	47.041	1738154	26,832	
Engineering Grants	47.041	1811084	3,632	
Engineering Grants	47.041	1751314	62,019	
Engineering Grants	47.041	1929478	4,848	
Engineering Grants	47.041	2029206	14,695	
Pass-thru Univ of Minnesota	47.041	A006079001	11,064	
Pass-thru CSUF San Diego	47.041	SA0000682	2,000	
Pass-thru FL State Univ	47.041	R000002570	7,138	
Subtotal			331,663	-

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020
Page 3

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
National Science Foundation – continued:				
Education and Human Resources				
Pass-thru Univ of WA	47.076	UWSC8732	\$ 24,690	\$
Pass-thru Education Development Ctr	47.076	2018-0186	46,803	
Pass-thru UC Berkeley	47.076	0009392	10,481	
Education and Human Resources	47.076	1431879	14,286	
Education and Human Resources	47.076	1834128	310,688	117,256
Education and Human Resources	47.076	1710538	17,899	
Education and Human Resources	47.076	1340110	100,106	
Education and Human Resources	47.076	1356753	80,023	
Education and Human Resources	47.076	1525058	696,967	54,875
Education and Human Resources	47.076	1561623	103,671	
Education and Human Resources	47.076	1626185	62,371	
Education and Human Resources	47.076	1735218	12,475	
Education and Human Resources	47.076	1660839	147,595	130,660
Education and Human Resources	47.076	1546590	3,899	
Education and Human Resources	47.076	1546590	34,865	
Education and Human Resources	47.076	1546590	37,006	
Education and Human Resources	47.076	1610350	31,802	10,966
Education and Human Resources	47.076	1836335	338,349	
Education and Human Resources	47.076	1821638	51,907	
Education and Human Resources	47.076	1916056	235,477	
Education and Human Resources	47.076	1935108	13,218	
Education and Human Resources	47.076	1852738	180,262	
Pass-thru San Francisco State Univ	47.076	518-0003	48,454	
Pass-thru Sacramento Univ Ent Inc	47.076	533021	325	
Pass-thru Sacramento Univ Ent Inc	47.076	533021	24,924	
Subtotal			2,628,543	313,757
Geosciences	47.050	1543539	144,858	31,903
Geosciences	47.050	1445500	75,263	
Geosciences	47.050	1717866	3,806	
Geosciences	47.050	1924537	4,597	
Geosciences	47.050	2014171	12,280	
Geosciences	47.050	2013280	10,408	
Subtotal			251,212	31,903
Computer and Information Science and Engineering	47.070	1901000	31,751	
Computer and Information Science and Engineering	47.070	1924008	11,642	
Subtotal			43,393	-
Biological Sciences	47.074	1802301	123,517	
Biological Sciences	47.074	1556192	37,291	
Biological Sciences	47.074	1557500	113,875	
Biological Sciences	47.074	1737848	33,736	
Biological Sciences	47.074	1522528	14,444	
Biological Sciences	47.074	1922718	365	
Subtotal			323,228	-

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020
Page 4

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
National Science Foundation – continued:				
Social, Behavioral and Economic Sciences	47.075	1917707	\$ 57,261	\$
Pass-thru Boise State Univ	47.075	6133A	1,207	
Pass-thru Univ of Mass	47.075	S52100000036767	781	
Subtotal			<u>59,249</u>	<u>-</u>
Subtotal National Science Foundation			<u>4,396,371</u>	<u>345,660</u>
US Department of Health and Human Services:				
Human Genome Research	93.172	4ROOHG009154-03	265,707	
Diabetes, Digestive, and Kidney Diseases Extramural Research				
Pass thru Fox Chase Cancer Ctr	93.847	FCCC-1150708-01	10,901	
Pass thru Fox Chase Cancer Ctr	93.307	FCCC15126-01	58,077	
Pass thru Temple Univ	93.847	257960-CALPOLY	47,924	
Pass-thru VA Tech	93.837	16-346	11,909	
Pass-thru Stanford Univ	93.393	61976611-125888	52,421	
Pass-thru Central Michigan U	93.865	F63374	46,830	
Pass-thru U of Colorado	93.859	17-178-001	21,920	
Child Health and Human Development Extramural Research	93.865	1R03HD096164-01	54,118	
Child Health and Human Development Extramural Research	93.865	1R21HD096236-01	176,826	
Child Health and Human Development Extramural Research	93.865	1R01HD095135-01	245,445	43,603
Child Health and Human Development Extramural Research	93.865	1R01HD084282-01A1	476,568	298,684
Pass-thru Allan Hancock College	93.859	5R25GM086299-06	23,656	
Pass thru Arizona State Univ	93.394	ASUB00000397	110,421	
Child Health and Human Development Extramural Research	93.865	7R01HD096026-03	65,822	
Pass-thru Westat, Inc.		6682-S01	86,022	
Subtotal US Department of Health and Human Services			<u>1,754,567</u>	<u>342,287</u>
Office of Naval Research:				
Basic and Applied Scientific Research	12.300	N00014-19-1-2214	67,376	
Basic and Applied Scientific Research	12.300	N00014-20-1-2169	6,212	
Subtotal Office of Naval Research			<u>73,588</u>	<u>-</u>
National Aeronautics and Space Administration:				
Aerospace Education Services Program				
Pass-thru Tyvak Nano-Satellite Sys	43.RD	NNK14LA71B-CP	18,237	
Pass-thru A I Solutions	43.RD	12-001	95,474	
Research Opportunities in Space				
Pass-thru Planetary Sci Inst	43.001	1606	7,055	
Pass-thru Boise State Univ	43.001	7380-A	3,288	
Pass-thru USRA	43.001	08600-020	41,874	
Stennis Space Center	43.001	80NSSC19K1073	9,305	
Stennis Space Center	43.001	80NSSC19K1016	15,837	
Pass-thru UC Berkeley	43.001	00010124	48,973	
Pass-thru Univ of Michigan	43.RD	SUBK00011784	14,946	
Space Technology				
Pass-thru CA Inst Technology JPL	43.001	1634367	25,014	
Pass-thru Space Tele Sci Inst (STCI)	43.RD	HST-GO-14271.006-A	7,782	
Pass-thru Space Tele Sci Inst (STCI)	43.RD	HST-GO-15215.001-A	33,161	
Subtotal			<u>320,946</u>	<u>-</u>
Unallied Science Program	43.RD	80NSSC18P3673	33,155	
Subtotal National Aeronautics and Space Administration			<u>354,101</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, 2020
Page 5

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
US Department of Defense:				
Pass-thru GA Tech	12.800	PO#1600426897	\$ 15,837	\$
Pass-thru Tyvak Nano-Satellite Sys	12.RD	PUR-310	5,839	
Pass-thru Exquadrum Inc	12.RD	STTR	120,672	
Pass-thru Exquadrum Inc	12.RD	STTR	25,033	
Pass-thru Maverick Space Systems Inc	12.RD	PO#2019-06	41,141	
Pass-thru Office of Planning & Research	12.600	OPR19116	114,367	
Pass-thru Battelle Energy Alliance LLC	12.RD	767739	19,116	
Subtotal Department of Defense			<u>342,005</u>	<u>-</u>
US Air Force:				
Test POD Procurement & Refurbishment				
Pass-thru Confidential	12.RD	854072	12,625	
Subtotal Air Force			<u>12,625</u>	<u>-</u>
US Department of Energy:				
Pass-thru Honeywell	81.RD	N000301123	759	
Pass-thru Lawrence Livermore	81.RD	B630769	111,970	
Pass-thru Lawrence Livermore	81.RD	B633170	42,784	
Pass-thru Lawrence Livermore	81.RD	B628457	1,440	
Pass-thru Lawrence Livermore	81.RD	B633305	322	
Pass-thru Lawrence Livermore	81.RD	B637969	1,444	
Pass-thru Lawrence Berkeley	81.RD	7506609	9,229	
Pass-thru Lawrence Berkeley	81.RD	B640679	744	
Subtotal			<u>168,692</u>	<u>-</u>
Pass-thru Microbio Engineering	81.087	DE-EE0007691	441,097	
Pass-thru J Craig Venter Institute	81.087	JCVI-19-012	6,036	
Subtotal			<u>447,133</u>	<u>-</u>
National Technology & Engineering Solutions				
Pass-thru Sandia National Lab	81.RD	2098316	24,109	
Office of Science Financial Assistance Program	81.049	DE-SC0019287	192,029	
Subtotal Department of Energy			<u>831,963</u>	<u>-</u>
US Fish and Wildlife Service				
Cooperative Ecosystem Studies Units	15.678	F18AC00487	(614)	
Subtotal US Fish and Wildlife Services			<u>(614)</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, 2020
Page 6

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
National Oceanic & Atmospheric Administration:				
CA Sea Grant Omnibus Proposal				
Pass-thru CA Sea Grant Prog	11.417	102311350	\$ 89,899	\$ 48,809
Southern CA Coastal Ocean Observing System				
Pass-thru Univ of San Diego	11.012	78914437	218,962	
Integrated Ocean Observing System (IOOS)				
Pass-thru MB Aquarium	11.012	1611150	70,509	
Fisheries Development and Utilization Research	11.427	NA18NMF4270217	71,555	
Unallied Science Program				
Pass-thru Natl Marine Fisheries	11.472	NA16NMF4720322	13,052	
Pass-thru Natl Marine Fisheries	11.472	NA19NMF4720282	29,347	
Subtotal			<u>42,399</u>	<u>-</u>
Subtotal National Oceanic & Atmospheric Administration			<u>493,324</u>	<u>48,809</u>
US Department of Transportation:				
Univ Transportation Center Programs				
Pass-thru San Jose State Univ	20.701	21-11005726	13,035	
Pass-thru Univ of Texas Arlington	20.701	CTEDD 018-04	15,713	
Pass-thru Univ of Texas Arlington	20.701	CTEDD 018-02	51,013	
Pass-thru San Jose State Univ	20.701	21-1100-5726-CPSLO	44,193	
Pass-thru Univ of Texas Arlington	20.701	CTEDD-019-14	10,003	
Pass-thru Univ of Texas Arlington	20.701	CTEDD 019-11	2,501	
Pass-thru Univ of Texas Arlington	20.701	CTEDD 019-08	10,318	
Subtotal US Department of Transportation			<u>146,776</u>	<u>-</u>
United States Army				
Military Medical Research & Development	12.420	W81XWH-16-1-00051	24,234	
Subtotal United States Army			<u>24,234</u>	<u>-</u>
Institute of Museum & Library Services				
Laura Bush 21st Century Librarian Prog	45.313	RE-95-17-0058-17	73,759	46,503
Subtotal Institute of Museum & Library Services			<u>73,759</u>	<u>46,503</u>
USAF Academy				
Air Force Defense Research Sciences	12.800	FA7000-17-2-0006	16,127	
Subtotal USAF Academy			<u>16,127</u>	<u>-</u>
Department of the Interior				
BOEM Environmental Studies	15.423	M16AC00023	70,082	
Cooperative Research	15.945	P17AC01178	41,752	
Fish, Wildlife and Plant Conservation	15.231	L17AC00034	5,353	
Threatened and Endangered Species	15.246	L19AC00211	2,685	
Pass-thru CA Dept of Fish & Wildlife	15.643	P1940028	8,689	
Pass-thru CA Dept of Fish & Wildlife	15.615	Q1940408	1,538	
Subtotal Department of the Interior			<u>130,099</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, 2020
Page 7

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
US Agency for International Development				
Pass-thru 21st Century Partnership for Stem Ed	98.001	72026318C0003-007	\$ 65,396	\$
Subtotal US Agency for International Development			<u>65,396</u>	<u>-</u>
Total Research and Development Cluster:			<u>10,126,667</u>	<u>861,030</u>
US Department of Education:				
Career and Technical Education-Basic Grants to States				
Pass-thru CA Dept of Education	84.048A	CN150255	(461)	
Pass-thru CA Dept of Education	84.048A	CN190093	7,308	
Subtotal			<u>6,847</u>	<u>-</u>
Improving Teacher Quality State Grants				
Pass-thru UC Regents Office Pres	84.367	ESSA18-CSP	620	
Pass-thru UC Regents Office Pres	84.367A	ESSA19-CSP-SAN LUIS OBISP	35,994	
Subtotal			<u>36,614</u>	<u>-</u>
Trio Upward Bound				
Trio Upward Bound	84.047A	PO47A170174	161,179	
Trio Upward Bound	80.047A	P047A170174-19	219,328	
Trio Student Support Services	84.042A	PO42A150979-18	38,549	
Trio Student Support Services	84.042A	PO42A150979-19	277,850	
Trio Talent Search	84.044A	PO44A160099-18	32,018	
Trio Talent Search	84.044A	PO44A160099-19	234,506	
Subtotal			<u>963,430</u>	<u>-</u>
Teacher Quality Partnership Grants				
Teacher Quality Partnership Grants	84.336	U336S180010	527,569	111,864
Pass-thru CSU Monterey Bay	84.336	5042901A-10072015-A	242,837	14,016
Pass-thru CSU Monterey Bay	84.336	5042901A-10072015-A	153,248	
Subtotal			<u>923,654</u>	<u>125,880</u>
Subtotal US Department of Education			<u>1,930,545</u>	<u>125,880</u>
US Department of the Interior:				
Water Conservation Technical Assistance	15.U01	R15PC00142	1,126,395	168,052
BIA Irrigation Support	15.037	A14AC00063	122,577	
Water Resources on Indian Land	15.037	A19AC00033	483,418	11,972
Subtotal US Department of the Interior			<u>1,732,390</u>	<u>180,024</u>
Corporation for National & Community Service:				
AmeriCorps				
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	3,347	
Pass-thru Napa County Office of ED	94.006	AmeriCorps VIP	232,373	
Subtotal Corporation for National & Community Service			<u>235,720</u>	<u>-</u>
US Department of Commerce				
Cluster Grants	11.020	2664624	125,036	
Subtotal US Department of Commerce			<u>125,036</u>	

See accompanying note to schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020
Page 8

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
National Endowment for Arts:				
Promotions of the Arts-Partnership Agreements				
Western States Art Federation	45.025	TW20180142	\$ 2,500	\$
Western States Art Federation	45.025	TW20180026	2,500	
Western States Art Federation	45.025	TW20190045	2,125	
Subtotal National Endowment for Arts			<u>7,125</u>	<u>-</u>
Department of the Treasury				
Internal Revenue Service				
Low Income Taxpayer Clinics	21.008	19-LITC0334-02-00	59,160	
Low Income Taxpayer Clinics	21.008	20-LITC0334-03-00	50,137	
Subtotal Department of the Treasury			<u>109,297</u>	<u>-</u>
US Small Business Administration:				
Pass-thru Univ CA-Merced Reg Network	59.037	F300GWA074	95,754	
Pass-thru Univ CA-Merced Reg Network	59.037	F300GWA074	117,995	
Subtotal Small Business Administration			<u>213,749</u>	<u>-</u>
Department of Justice				
Grants to Reduce Domestic Violence	16.525	2017-WA-AX-0011	77,095	5,869
Subtotal Department of Justice			<u>77,095</u>	<u>5,869</u>
Total Expenditures of Federal Awards			<u>\$ 14,557,624</u>	<u>\$ 1,172,803</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, 2020

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, 2020. 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, or used in the preparation of, the financial statements. 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: 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, 2020

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 Program (CFDA Number – Unknown)
- SBDC Innovation (CFDA Number – 59.037)

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

Cal Poly Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2020
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, 2019
Year Ended June 30, 2020

We noted no findings in the prior year.