

**Cal Poly Corporation**  
**Federal Awards**  
**Reports and Schedules**  
**Year Ended June 30, 2021**

**Cal Poly Corporation  
Federal Awards  
Year Ended June 30, 2021**

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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, 2021, 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, 2021.

**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, 2021



**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, 2021. 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, 2021.

**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, 2021, 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, 2021, 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*

Glenn Burdette Attest Corporation  
San Luis Obispo, California

September 10, 2021

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b><u>Research and Development Cluster of Programs</u></b>				
<b>US Department of Agriculture:</b>				
Agricultural Research Basic & Applied Research	10.001	58-2070-7-005	\$ 144	\$
Wildlife Services - Animal & Plant Health Inspection Service	10.028	APP-11447	20,632	
Transportation Services - Agricultural Marketing Service	10.167	19-TMTSD-CA-0003	(2,355)	
Transportation Services - Agricultural Marketing Service	10.167	20-TMTSD-CA-0007	106,023	
Transportation Services - Agricultural Marketing Service	10.167	20-TMTSD-CA-0008	88,855	
Subtotal			192,523	-
Specialty Crop Block Grant Program - Farm Bill - Agricultural Marketing Service	10.170	59-2038-1-002	1,581	
Pass-through Center for Produce Safety	10.170	2018CPS05	(46)	
Pass-through CA Dept. of Food and Ag	10.170	17-025-042-SC	9,259	
Subtotal			10,794	-
Cooperative Forestry Research - NIFA	10.202	NI19MSCFRXXXG047	3,094	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	43,594	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	7,192	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	4,572	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	14,558	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	4,836	
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	10,544	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	17,552	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	7,817	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	3,243	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	7,908	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	17,092	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	3,362	
Subtotal			145,364	-
Higher Education - Graduate Fellowships Grant Program - NIFA	10.210	2017-38420-26767	78,540	
1890 Institution Capacity Building Grants - NIFA				
Pass-through Alabama A&U Univ	10.216	2019-38821-29144-CALPOLY	8,262	
Higher Education - Institution Challenge - NIFA	10.217	2017-70003-26380	8,756	
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-7-0084	17,009	
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-9-0028	12,987	
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-0-0069	33,382	
Subtotal			63,378	-
Specialty Crop Research Initiative - NIFA				
Pass-through Univ of CA Davis	10.309	A18-0496-S002	53,046	

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



**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**  
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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>				
Agriculture & Food Research Initiative - NIFA	10.310	2019-67023-29415	\$ 113,905	\$ 85,874
Agriculture & Food Research Initiative - NIFA	10.310	2020-67017-31272	157,964	25,338
Pass-through Arizona State Univ	10.310	ASUB00000323	59,968	
Pass-through Arizona State Univ	10.310	ASUB00000548	6,240	
Pass-through U of Colorado	10.310	1560388	1,742	
Subtotal			<u>339,819</u>	<u>111,212</u>
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2020-70001-31295	24,489	
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2021-70001-34525	43,436	
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2020-70002-31296	15,811	
Subtotal			<u>83,736</u>	<u>-</u>
Natl Food Safe Train, Ed, Ext, Outreach & Tech Asst - NIFA	10.328	2019-70020-30332	32,811	2,430
Supplemental Nutrition Assistance Program - Food & Nutrition Service				
Pass-through CSU Chico	10.561	SUB20-010	41,709	
Pass-through CSU Chico	10.561	SUB20-010	69,511	
Pass-through CSU Chico	10.561	SUB18-7015	40,900	
Pass-through CSU Chico	10.561	SUB18-7015	93,855	
Subtotal			<u>245,975</u>	<u>-</u>
Forestry Research - Forest Service	10.652	15-CA-11272167-060	4,661	
Urban And Community Forestry Program - Forest Service	10.675	8GA19405	45,333	
Urban And Community Forestry Program - Forest Service	10.675	8GA20403	7,603	
Subtotal			<u>52,936</u>	<u>-</u>
Forest Health Protection - Forest Service	10.680	18-DG-11052021-205	19,676	
Partnership Agreements	10.699	21-CS-11052021-201	28,135	
Research Joint Venture & Cost Reimbursable Agreements - Forest Service	10.707	20-CR-11272167-067	13,140	
<b>Subtotal Department of Agriculture</b>			<u>1,402,328</u>	<u>113,642</u>
<b>National Science Foundation:</b>				
Engineering	47.041	2029206	84,941	
Engineering	47.041	1708919	33,227	
Engineering	47.041	1738154	10,585	
Engineering	47.041	1751314	106,765	
Engineering	47.041	1929478	21,368	
Engineering	47.041	2019198	25,311	
Engineering	47.041	2024570	14,237	
Engineering	47.041	2054191	20,222	12,545
Engineering	47.041	1605499	20,652	
Pass-through Maverick Space Systems Inc	47.041	2020-36	37,898	
Pass-through FL State Univ	47.041	R000002570	9,571	
Pass-through Villanova Univ	47.041	525886CALPOLY	8,926	
Subtotal			<u>393,703</u>	<u>12,545</u>

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

Cal Poly Corporation  
 Schedule of Expenditures of Federal Awards  
 Year Ended June 30, 2021  
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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>				
Mathematical & Physical Sciences	47.049	2012154	\$ 14,953	\$
Mathematical & Physical Sciences	47.049	2003459	13,942	
Mathematical & Physical Sciences	47.049	1624988	194	
Mathematical & Physical Sciences	47.049	1708870	41,744	
Mathematical & Physical Sciences	47.049	1706940	11,615	
Mathematical & Physical Sciences	47.049	1535536	1,320	
Mathematical & Physical Sciences	47.049	1709740	10,340	
Mathematical & Physical Sciences	47.049	1713894	43,159	
Mathematical & Physical Sciences	47.049	1814375	67,425	
Mathematical & Physical Sciences	47.049	1819412	36,010	
Mathematical & Physical Sciences	47.049	1937717	44,782	
Mathematical & Physical Sciences	47.049	1856535	56,601	
Mathematical & Physical Sciences	47.049	1909297	23,755	
Mathematical & Physical Sciences	47.049	1506140	11,225	
Mathematical & Physical Sciences	47.049	1913313	46,826	
Mathematical & Physical Sciences	47.049	2012549	28,178	
Mathematical & Physical Sciences	47.049	2104573	9,874	
Mathematical & Physical Sciences	47.049	1952691	24,738	
Mathematical & Physical Sciences	47.049	1535696	5,620	
Mathematical & Physical Sciences	47.049	1913374	43,641	
Pass-through Harvard-Smithsonian Ctr	47.049	SV0-09013	30,712	
Subtotal			566,654	-
Education & Human Resources	47.076	1561623	106,114	
Education & Human Resources	47.076	1834128	532,009	393,910
Education & Human Resources	47.076	1626185	83,322	
Education & Human Resources	47.076	1735218	6,632	
Education & Human Resources	47.076	1660839	138,943	131,378
Education & Human Resources	47.076	1821638	42,251	
Education & Human Resources	47.076	1916056	158,931	
Education & Human Resources	47.076	1935108	61,138	
Education & Human Resources	47.076	1710538	5,704	
Education & Human Resources	47.076	1852738	110,467	
Education & Human Resources	47.076	1836335	116,976	
Education & Human Resources	47.076	1525058	216,221	70,841
Pass-through Univ of Northern CO	47.076	000021-00001A.005.00	7,008	
Pass-through Chico State Enterprises	47.076	SUB20-028	11,788	
Pass-through Sacramento Univ Ent Inc	47.076	533021	76	
Pass-through Sacramento Univ Ent Inc	47.076	533023	13,423	
Pass-through CSU Chancellor's Office	47.076	X0170120-SLAUX	18,652	
Pass-through Univ of WA	47.076	UWSC8732	1,441	
Pass-through UC Berkeley	47.076	0009392	1,503	
Pass-through San Francisco State Univ	47.076	S18-0003	40,999	
Pass-through Education Development Ctr	47.076	2018-0186	53,092	
Subtotal			1,726,690	596,129

See accompanying note to schedule of expenditures of federal awards.

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**  
**Page 4**

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>				
Geosciences	47.050	1543539	\$ 103,386	\$
Geosciences	47.050	1924537	47,085	
Geosciences	47.050	2014171	17,869	
Geosciences	47.050	2013280	19,491	
Geosciences	47.050	1445500	1,419	
Geosciences	47.050	1717866	9,032	
Pass-through Univ of Maryland CES	47.050	SA075231090PO86076	17,590	
Subtotal			215,872	-
Computer & Information Science & Engineering	47.070	1901000	35,857	
Computer & Information Science & Engineering	47.070	1924008	113,988	
Subtotal			149,845	-
Biological Sciences	47.074	1949109	26,994	
Biological Sciences	47.074	1557500	7,980	
Biological Sciences	47.074	1737848	17,881	
Biological Sciences	47.074	1802301	105,309	6,758
Biological Sciences	47.074	1556192	8,767	
Biological Sciences	47.074	1922718	30,633	
Subtotal			197,564	6,758
Social, Behavioral & Economic Sciences	47.075	1917707	20,954	
Polar Programs	47.078	2051801	72,435	
<b>Subtotal National Science Foundation</b>			3,343,717	615,432
<b>US Department of Health and Human Services:</b>				
Human Genome Research	93.172	4ROOHG009154-03	198,059	
Minority Health & Health Disparities Resesarch				
Pass-through Fox Chase Cancer Ctr	93.307	FCCC15126-01	6,531	
Cancer Cause & Prevention Research				
Pass-through Stanford Univ	93.393	61976611-125888	1,203	
Cancer Detection & Diagnosis Research				
Pass-through Arizona State Univ	93.394	ASUB00000397	242,633	
Cardiovascular Diseases Research				
Pass-through VA Tech	93.837	16-346	397	
Diabetes, Digestive, & Kidney Diseases Extramural Research				
Pass-through Temple Univ	93.847	257960-CALPOLY	(706)	
Pass-through Fox Chase Cancer Ctr	93.847	FCCC-1150708-01	22,987	
Subtotal			22,281	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**  
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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 Health and Human Services – continued:</b>				
Biomedical Research & Research Training Pass-through U of Colorado	93.859	17-178-001	\$ 21,076	\$
Child Health & Human Development Extramural Research	93.865	7R01HD096026-03	55,570	
Child Health & Human Development Extramural Research	93.865	1R03HD096164-01	43,459	
Child Health & Human Development Extramural Research	93.865	1R21HD096236-01	54,134	
Child Health & Human Development Extramural Research	93.865	3R21HD096236-02S1	96,098	
Child Health & Human Development Extramural Research	93.865	1R01HD095135-01	185,714	48,105
Child Health & Human Development Extramural Research	93.865	1R01HD084282-01A1	496,678	229,566
Pass-through Central Mich U	93.865	F63374	48,891	
Pass-through Louisiana State Univ	93.865	DK1 24806-2O1 9-192-CPCO	287,289	
Subtotal			1,267,833	277,671
Pass-through Westat, Inc.	93.RD	6682-S01	16,669	
<b>Subtotal US Department of Health and Human Services</b>			1,776,682	277,671
<b>National Aeronautics and Space Administration:</b>				
Science				
Pass-through USRA	43.001	08600-020	43,728	
Pass-through UC Berkeley	43.001	00010124	37,570	
Pass-through CA Inst Technology JPL	43.001	1658943	3,130	
Stennis Space Center	43.001	80NSSC19K1016	20,299	
Subtotal			104,727	-
Aeronautics	43.002	80NSSC20K0493	11,088	
Space Technology				
Pass-through UC Irvine	43.012	2020-1305	7,116	
Pass-through Cal State LA	43.012	SLO231721	5,968	
Subtotal			13,084	-
Pass-through Univ of Michigan	43.RD	SUBK00011784	6,922	
Pass-through A I Solutions	43.RD	12-001	453	
Pass-through Space Tele Sci Inst (STCI)	43.RD	HST-GO-15215.001-A	9,093	
Subtotal			16,468	-
<b>Subtotal National Aeronautics and Space Administration</b>			145,367	-
<b>US Department of Defense:</b>				
National Security Agency	12.903	NA20NMF4720282	13,698	
National Security Agency	12.903	NA19NMF4720282	4,008	
Subtotal			17,706	-

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**  
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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 Defense – continued:</b>				
Community Investment - Office Of Economic Adjustment				
Pass-through Office of Planning & Research	12.600	OPR19116	\$ 230,087	\$
Pass-through Office of Planning & Research	12.600	OPR20125	79,126	
Subtotal			<u>309,213</u>	<u>-</u>
Office Of Naval Research	12.300	N00014-19-1-2214	1,108	
Office Of Naval Research	12.300	N00014-20-1-2169	70,364	
Subtotal			<u>71,472</u>	<u>-</u>
Pass-through Empirical Systems Aerospace	12.RD	2021.02.02.AFSTTR	26,170	
Pass-through Air Force Research Laboratory	12.RD	OPEN ACCOUNT	88,400	
Pass-through Teledyne Scientific	12.RD	PO00158047	28,790	
Pass-through Battelle Energy Alliance LLC	12.RD	767739	14,360	
Pass-through Quck Carl	12.RD	21-239	36,142	
Pass-through National Guard Bureau	12.RD	W50S7520P0016	45,000	
Pass-through Air Force Research Laboratory	12.RD	F1SRQ20204M001	100,000	
Pass-through Air Force Research Laboratory	12.RD	F1SRQ20170M001	1,077,806	
Pass-through Exquadrum Inc	12.RD	STTR	137,033	
Pass-through Maverick Space Systems Inc	12.RD	PO#2019-06	338	
Pass-through Xendee Inc	12.RD	2020001	17,241	
Subtotal			<u>1,571,280</u>	<u>-</u>
<b>Subtotal US Department of Defense</b>			<u>1,969,671</u>	<u>-</u>
<b>Department of Homeland Security:</b>				
Homeland Security Grant Program - Fema				
Pass-through SenseMakers LLC	97.067	2021-005	11,400	
Pass-through SenseMakers LLC	97.067	2021-004	6,650	
Pass-through SenseMakers LLC	97.067	20-002-001	3,630	
Pass-through SenseMakers LLC	97.067	2020-052	26,599	
Pass-through SenseMakers LLC	97.067	2020-051	32,299	
Subtotal			<u>80,578</u>	<u>-</u>
Pass-through Wildlife Conservance	97.RD	ZOERB-CAL POLY	31,479	
Subtotal Department of Homeland Security			<u>112,057</u>	<u>-</u>
<b>US Department of Energy:</b>				
Office Of Science Financial Assistant Program				
Office Of Science Financial Assistant Program	81.049	DE-SC0019287	65,175	
Pass-through Microbio Engineering	81.049	20-416	65,937	
Subtotal			<u>131,112</u>	<u>-</u>
Renewable Energy Research & Development	81.087	4700007560	4,613	
Pass-through J Craig Venter Institute	81.087	JCVI-19-012	37,873	
Pass-through Microbio Engineering	81.087	DE-EE0007691	66,672	
Subtotal			<u>109,158</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, 2021**  
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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 – continued:</b>				
Fossil Energy Resesarch & Development				
Pass-through Microbio Engineering	81.089	18-597	\$ 49,368	\$
National Renewable Energy Lab	81.RD	SUB-2020-10320	3,869	
Pass-through Lawrence Livermore	81.RD	B630769	32,388	
Pass-through Brookhaven Natonal Lab	81.RD	383952	42,563	
Pass-through Lawrence Livermore	81.RD	B644469	13,857	
Pass-through Lawrence Livermore	81.RD	B633170	4,675	
Pass-through Lawrence Livermore	81.RD	B644939	800	
Pass-through Lawrence Berkeley	81.RD	7506609	38,268	
Pass-through Lawrence Berkeley	81.RD	B640679	61,451	
Pass-through Sandia National Lab	81.RD	2098316	36,258	
Subtotal			<u>234,129</u>	<u>-</u>
<b>Subtotal US Department of Energy</b>			<u>523,767</u>	<u>-</u>
<b>Department of Commerce:</b>				
Integrated Ocean Observing System				
Pass-through Univ of San Diego	11.012	78914437	240,837	
Pass-through MB Aquarium	11.012	1611150	72,396	
Subtotal			<u>313,233</u>	<u>-</u>
Sea Grant Support - NOAA				
Pass-through Univ of San Diego	11.417	703759	79,465	
Fisheries Development & Utilization R&D Grants & Cooperative Agreements Program	11.427	NA18NMF4270217	66,020	
Unallied Science Program	11.472	NA20NMF4720282	13,151	
Unallied Science Program	11.472	NA19NMF4720282	21,041	
Pass-through Pacific States Marine	11.472	21-144G	1,522	
Subtotal			<u>35,714</u>	<u>-</u>
<b>Subtotal Department of Commerce</b>			<u>494,432</u>	<u>-</u>
<b>US Department of Transportation:</b>				
Pass-through Univ of Texas Arlington	20.701	CTEDD-019-14	23,046	
Pass-through Univ of Texas Arlington	20.701	CTEDD 019-11	47,748	
Pass-through Univ of Texas Arlington	20.701	CTEDD 019-08	70,067	
Pass-through Univ of Texas Arlington	20.701	020-06	24,540	
Pass-through Univ of Texas Arlington	20.701	021-04	1,823	
Pass-through Univ of Texas Arlington	20.701	021-03	9,353	
Subtotal Department of Transportation			<u>176,577</u>	<u>-</u>
<b>Institute of Museum &amp; Library Services:</b>				
Laura Bush 21St Century Librarian Program	45.313	RE-95-17-0058-17	51,770	44,022
Subtotal Institute of Museum & Library Services			<u>51,770</u>	<u>44,022</u>

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

**Cal Poly Corporation**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2021**  
**Page 8**

Federal Grantor/ Program Title/ Pass Through Grantor	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
<b>Department of Interior</b>				
Fish, Wildlife & Plant Conservation - Bureau Of Land Mgmt	15.231	L17AC00034	\$ 10,257	\$
Threatened & Endangered Species - Bureau Of Land Mgmt	15.246	L19AC00211	50,777	
Boem Environmental Studies - Bureau Of Ocean Energy Mgmt	15.423	M16AC00023	166,512	
Cooperative Endangered Species Conservation Fund - Us Fish & Wildlife Service Pass-through CA Dept of Fish & Wildlife	15.615	Q1940408	45,336	
Alaska Migratory Bird Co-Management Council - Us Fish & Wildlife Service Pass-through CA Dept of Fish & Wildlife	15.643	P1940028	82,924	
Cooperative Ecosystem Studies Unit - Us Fish & Wildlife Service	15.678	F20AC10888-00	5,747	
Cooperative Ecosystem Studies Unit - Us Fish & Wildlife Service	15.678	F20AC11996-00	10,941	
Subtotal			<u>16,688</u>	
Cooperative Research & Training Programs - National Park Service	15.945	P17AC01178	27,803	
<b>Subtotal Department of Interior</b>			<u>400,297</u>	<u>-</u>
<b>US Agency for International Development:</b>				
Usaid Foreign Assistance For Program Oversees Pass-through 21st Century Partnership for Stem Ed	98.001	72026318C0003-007	76,470	-
<b>Subtotal Agency for International Development</b>			<u>76,470</u>	<u>-</u>
<b>Environmental Protection Agency:</b>				
National Estuary Program Pass-through Morro Bay National Estuary Program	66.456	BAY FOUNDATION	3,479	
<b>Subtotal Environmental Protection Agency</b>			<u>3,479</u>	<u>-</u>
<b>Total Research and Development Cluster</b>			<u>10,476,614</u>	<u>1,050,767</u>
<b>US Department of Education:</b>				
TRIO Cluster:				
TRIO Student Support Services - Office Of Postsecondary Education	84.042A	PO42A150979-19	103,225	
TRIO Student Support Services - Office Of Postsecondary Education	84.042A	P042A200970	199,542	
TRIO Talent Search - Office Of Postsecondary Education	84.044A	PO44A160099-19	62,416	
TRIO Talent Search - Office Of Postsecondary Education	84.044A	P044A160099-20	220,997	
TRIO Upward Bound - Office Of Postsecondary Education	84.047A	P047A170174-19	66,239	
TRIO Upward Bound - Office Of Postsecondary Education	84.047A	P047A170174-20	206,509	
Subtotal TRIO Cluster			<u>858,928</u>	<u>-</u>
Career & Technical Education - Basic Grants To States - Office Of Career, Technical & Adult Education Pass-through CA Dept of Education	84.048A	CN190093	(146)	
Pass-through CA Dept of Education	84.048A	CN190093	7,871	
Subtotal			<u>7,725</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, 2021**  
**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 Education – continued:</b>				
Fund For The Improvement Of Postsecondary Education Pass-through Univ of Texas Arlington	84.116	2021GC0308	\$ 8,721	\$
Teacher Quality Partnership Grants - Office Of Elementary & Secondary Education	84.336	U336S180010	932,110	303,315
Teacher Quality Partnership Grants - Office Of Elementary & Secondary Education	84.336	S336S200007	60,305	
Pass-through CSU Monterey Bay	84.336	5042901A-10072015-A	218,215	
Subtotal			<u>1,210,630</u>	<u>303,315</u>
Supporting Effective Instruction State Grants - Office Of Elementary & Secondary Education Pass-through UC Regents Office Pres	84.367A	ESSA20-CSP-SAN LUIS OBISF	35,993	
Pass-through Attainment Company Inc	84.U01	20-404	57,940	
<b>Subtotal US Department of Education</b>			<u>2,179,937</u>	<u>303,315</u>
<b>US Department of the Interior:</b>				
Water Resources On Indian Land - Bureau Of Indian Affairs	15.037	A19AC00033	811,179	42,399
Water Conservation Technical Assistance	15.U01	R15PC00142	482,098	174,642
<b>Subtotal US Department of the Interior</b>			<u>1,293,277</u>	<u>217,041</u>
<b>Corporation for National &amp; Community Service:</b>				
Pass-through Napa County Office of ED	94.006	AmeriCorps VIP 19-20	(54,364)	
Pass-through Napa County Office of ED	94.006	20-407	134,102	
<b>Subtotal Corporation for National &amp; Community Service</b>			<u>79,738</u>	<u>-</u>
<b>US Department of Commerce:</b>				
Economic Development Administration	11.020	2664624	65,654	
<b>Subtotal US Department of Commerce</b>			<u>65,654</u>	<u>-</u>
<b>National Endowment for Arts:</b>				
Promotion Of The Arts Partnership Agreements Pass-through Western States Art Fed	45.025	TW20190078	2,000	
<b>Subtotal National Endowment for Arts</b>			<u>2,000</u>	<u>-</u>
<b>Department of the Treasury</b>				
Low Income Taxpayer Clinics - Internal Revenue Service	21.008	20-LITC0334-03-00	49,863	
Low Income Taxpayer Clinics - Internal Revenue Service	21.008	21-LITC0500-01-00	42,825	
<b>Subtotal Department of the Treasury</b>			<u>92,688</u>	<u>-</u>
<b>US Small Business Administration:</b>				
Small Business Development Centers Pass-through Univ CA-Merced Reg Network	59.037	A20-0092-S005	223,011	
Pass-through Univ CA-Merced Reg Network	59.037	F300GWA074	82,001	
Pass-through Univ CA-Merced Reg Network	59.037	OA	75,026	
<b>Subtotal US Small Business Administration</b>			<u>380,038</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, 2021**  
**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 Justice:</b>				
Grants To Reduce Domestic Violence, Dating Violence, Sexual Assault & Stalking on Campus - Boards & Divisions Offices	16.525	2017-WA-AX-0011	\$ 84,542	\$ 2,131
<b>Subtotal Department of Justice</b>			<u>84,542</u>	<u>2,131</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 14,654,488</u>	<u>\$ 1,573,254</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, 2021**

**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, 2021. 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, 2021**

**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:
- TRIO Cluster (Various CFDA's)
  - BIA Cooperative Assistance (CFDA #15.037)
  - SBDC for Innovation (CFDA #59.037)
  - Teacher Quality Partnership Grant (CFDA #84.336)
- (i) Auditee qualified as low-risk auditee: **Yes.**

**Cal Poly Corporation**  
**Schedule of Findings and Questioned Costs**  
**Year Ended June 30, 2021**  
**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, 2020**  
**Year Ended June 30, 2021**

We noted no findings in the prior year.