

Cal Poly Corporation
Federal Awards
Reports and Schedules
Year Ended June 30, 2022

**Cal Poly Corporation
Federal Awards
Year Ended June 30, 2022**

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	8-13
Notes to Schedule of Expenditures of Federal Awards	14
Schedule of Findings and Questioned Costs	15-16
Status of Prior Year's Findings and Questioned Costs – June 30, 2021	17



**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, 2022, 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 13, 2022.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 purpose.

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 13, 2022



**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

Opinion on 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 identified as subject to audit 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, 2022. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Cal Poly Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Corporation's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws,

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statutes, regulations, rules, and provision of contracts or grant agreements applicable to the Corporation's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Corporation's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Corporation's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Corporation's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Corporation's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Corporation's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor’s Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements. We issued our report thereon dated September 13, 2022, which contained an unmodified opinion 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 13, 2022

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Research and Development Cluster of Programs				
US Department of Agriculture:				
Agricultural Research Basic & Applied Research	10.001	58-2070-7-005	\$ 126,243	\$ -
Wildlife Services - Animal & Plant Health Inspection Service	10.028	APP-11447	17,263	
Transportation Services - Agricultural Marketing Service	10.167	21-TMTSD-CA-0003	79,813	
Transportation Services - Agricultural Marketing Service	10.167	21-TMTSD-CA0004	79,689	
Subtotal			159,502	-
Specialty Crop Block Grant Program - Farm Bill - Agricultural Marketing Service	10.170	59-2038-1-002	5,907	
Pass-through CA Dept. of Food and Ag	10.170	21-0001-040-SF	22,199	
Pass-through CA Dept. of Food and Ag	10.170	21-0001-040-SF	18,174	
Pass-thru US Vilmorin-Mikado USA Inc	10.170	VMKCP5LO2022	2,779	
Subtotal			49,059	-
Cooperative Forestry Research - NIFA	10.202	NI20MSCFRXXXG012	2,385	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	24,868	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	2,775	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	11,729	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	6,288	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	2,904	
Cooperative Forestry Research - NIFA	10.202	NI21MSCFRXXXG009	3,575	
Cooperative Forestry Research - NIFA	10.202	NI22MSCFRXXXG004	12,940	
Cooperative Forestry Research - NIFA	10.202	NI22MSCFRXXXG004	11,473	
Cooperative Forestry Research - NIFA	10.202	NI22MSCFRXXXG004	5,520	
Cooperative Forestry Research - NIFA	10.202	NI22MSCFRXXXG004	13,659	
Subtotal			98,116	-
Higher Education - Graduate Fellowships Grant Program - NIFA	10.210	2017-38420-26767	16,962	
1890 Institution Capacity Building Grants - NIFA				
Pass-through Alabama A&M	10.216	2019-38821-29144-CALPOLY	22,049	
Higher Education - Institution Challenge - NIFA	10.217	2021-70003-35735	7,121	114
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-7-0084	4,278	
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-9-0028	4,232	
Consumer Data And Nutrition Research - Economic Research Service	10.253	58-4000-0-0069	46,899	
Subtotal			55,409	-
Specialty Crop Research Initiative - NIFA				
Pass-thru Univ of CA Davis	10.309	A18-0496-S002	50,273	
Agriculture & Food Research Initiative - NIFA	10.310	2019-67023-29415	180,847	70,153
Agriculture & Food Research Initiative - NIFA	10.310	2020-67017-31272	183,762	32,882
Pass-thru U of Florida	10.310	SUB00003030	6,490	
Pass-thru Arizona State Univ	10.310	ASUB00000323	2,809	
Pass-thru Arizona State Univ	10.310	ASUB00000548	88,482	
Pass-thru U of Colorado	10.310	1560388	48,924	
Subtotal			511,314	103,035
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2020-70001-31295	38,562	
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2021-70001-34525	37,673	
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2021-70001-34777	75,007	46,990
Capacity Building For Non-Land Grant Colleges Of Ag - NIFA	10.326	2020-70002-31296	7,621	
Subtotal			158,863	46,990
Natl Food Safe Train, Ed, Ext, Outreach & Tech Asst - NIFA	10.328	2019-70020-30332	40,375	1,391
Supplemental Nutrition Assistance Program - Food & Nutrition Service				
Pass-thru CSU Chico	10.561	A22-0055-S010	111,689	
Pass-thru CSU Chico	10.561	SUB20-010	76,002	
Pass-thru CSU Chico	10.561	SUB18-7015	47,875	
Subtotal			235,566	-
Urban And Community Forestry Program - Forest Service	10.675	8GA20403	92,347	
Forest Health Protection - Forest Service	10.680	18-DG-11052021-205	8,005	
Pass-thru US CA Forestry Fire Protect	10.680	8GA21600	698	
Subtotal			8,703	-
Partnership Agreements	10.699	21-CS-11052021-201	85,966	10,087
Research Joint Venture & Cost Reimbursable Agreements - Forest Service	10.707	20-CR-11272167-067	33,092	

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Research Joint Venture & Cost Reimbursable Agreements - Forest Service	10.904	22-399	\$ 59,706	\$ -
Subtotal US Department of Agriculture			<u>1,827,929</u>	<u>161,617</u>
National Science Foundation:				
Engineering	47.041	2029206	19,855	
Engineering	47.041	1708919	22,397	
Engineering	47.041	1751314	104,291	
Engineering	47.041	1929478	47,373	
Engineering	47.041	2019198	269,812	
Engineering	47.041	2024570	4,932	
Engineering	47.041	2054191	55,997	30,689
Engineering	47.041	1605499	31,905	
Engineering	47.041	2114223	1,067	
Engineering	47.041	2138756	8,067	
Pass-thru Natl Science Foundation	47.041	550-1169588-91811	2,253	
Pass-thru Maverick Space Systems Inc	47.041	2020-36	38,877	
Pass-thru FL State Univ	47.041	R000002570	14,826	
Pass-thru Villanova Univ	47.041	525886CALPOLY	25,290	
Subtotal			<u>646,942</u>	<u>30,689</u>
Mathematical & Physical Sciences	47.049	2034323	10,618	
Mathematical & Physical Sciences	47.049	2012154	55,154	
Mathematical & Physical Sciences	47.049	2003459	79,361	
Mathematical & Physical Sciences	47.049	1708870	55,005	
Mathematical & Physical Sciences	47.049	1708828	19,792	
Mathematical & Physical Sciences	47.049	1709740	25,917	
Mathematical & Physical Sciences	47.049	1814375	37,860	
Mathematical & Physical Sciences	47.049	1819412	35,999	
Mathematical & Physical Sciences	47.049	1856535	60,604	
Mathematical & Physical Sciences	47.049	1909297	64,447	
Mathematical & Physical Sciences	47.049	1913313	53,324	
Mathematical & Physical Sciences	47.049	2012549	159,028	
Mathematical & Physical Sciences	47.049	2104573	84,182	
Mathematical & Physical Sciences	47.049	1952691	54,150	
Mathematical & Physical Sciences	47.049	1913374	51,574	
Mathematical & Physical Sciences	47.049	2055098	9,270	
Pass-thru Natl Science Foundation	47.049	480717-19C54	9,220	
Subtotal			<u>865,505</u>	<u>-</u>
Education & Human Resources	47.076	1561623	5,540	
Education & Human Resources	47.076	1834128	619,810	224,472
Education & Human Resources	47.076	1626185	84,994	
Education & Human Resources	47.076	1735218	14,654	
Education & Human Resources	47.076	1660839	98,013	36,810
Education & Human Resources	47.076	1821638	41,877	
Education & Human Resources	47.076	1916056	322,608	
Education & Human Resources	47.076	1935108	26,845	
Education & Human Resources	47.076	1710538	7,572	
Education & Human Resources	47.076	1852738	204,259	
Education & Human Resources	47.076	1836335	135,458	
Education & Human Resources	47.076	2140288	86,544	
Education & Human Resources	47.076	1525058	(4,699)	
Education & Human Resources	47.076	SC330590-21-03	522	
Pass-thru Univ of Northern CO	47.076	000021-00001A.005.00	12,389	
Pass-thru Chico State Enterprises	47.076	SUB20-028	32,490	
Pass-thru Sacramento Univ Ent Inc	47.076	533023	11,577	
Pass-thru Sacramento Univ Ent Inc	47.076	533024	23,267	
Pass-thru CSU Chancellor's Office	47.076	X0170120-SLAUX	9,959	
Pass-thru U of Alabama	47.076	A20-0003-S002	28,569	
Pass-thru San Francisco State Univ	47.076	S18-0003	85,625	
Pass-thru Education Development Ctr	47.076	2018-0186	30,009	
Pass-thru CSU LA Univ Aux Services	47.076	CSUSLO231755	10,865	
Pass-thru Dortdt College	47.076	DUE 1140629	21,949	
Subtotal			<u>1,910,696</u>	<u>261,282</u>
Geosciences	47.050	1543539	131,746	
Geosciences	47.050	1924537	112,258	
Geosciences	47.050	2014171	36,584	
Geosciences	47.050	2013280	206,890	
Pass-thru Univ of Maryland CES	47.050	SA075231090PO86076	658	
Subtotal			<u>488,136</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Computer & Information Science & Engineering	47.070	2128951	\$ 67,344	\$ -
Computer & Information Science & Engineering	47.070	1924008	70,082	
Pass-thru U of TN Knoxville	47.070	A16-0173-S001	28,971	
Subtotal			<u>166,397</u>	<u>-</u>
Biological Sciences	47.074	1949109	161,040	
Biological Sciences	47.074	1737848	5,793	
Biological Sciences	47.074	1802301	114,483	6,897
Biological Sciences	47.074	1922718	2,047	
Pass-thru Oregon St U	47.074	S2210A-D	4,407	
Subtotal			<u>287,770</u>	<u>6,897</u>
Social, Behavioral & Economic Sciences	47.075	1917707	19,119	
Polar Programs	47.078	2051801	24,990	
Polar Programs	47.078	2218742	11,179	
Subtotal			<u>36,169</u>	<u>-</u>
Subtotal National Science Foundation			<u>4,420,734</u>	<u>298,868</u>
US Department of Health and Human Services:				
Research on Research Integrity	93.085	1ORIR210067-01-00	21,107	
Human Genome Research	93.172	4ROOHG009154-03	96,312	
Occupational Safety and Health Program				
Pass-thru UC Davis	93.262	A17-0224-S020	403	
Minority Health & Health Disparities Resesarch				
Pass thru Fo: Fox Chase Cancer Ctr	93.307	FCCC15126-01	26,779	
Cancer Cause & Prevention Research				
Pass-thru Stanford Univ	93.393	61976611-125888	35,621	
Cancer Detection & Diagnosis Research				
Pass thru Arizona State Univ	93.394	ASUB00000397	244,964	
Cardiovascular Diseases Research	93.837	1UG3HL163508-01	9,794	
Diabetes, Digestive, & Kidney Diseases Extramural Research				
Pass thru Fox Chase Cancer Ctr	93.847	FCCC-1150708-01	16,653	
Biomedical Research & Research Training				
Pass-thru U of Colorado	93.859	17-178-001	452	
Child Health & Human Development Extramural Research	93.865	1R03HD096164-01	997	
Child Health & Human Development Extramural Research	93.865	1R21HD096236-01	(119)	
Child Health & Human Development Extramural Research	93.865	3R21HD096236-02S1	59,167	
Child Health & Human Development Extramural Research	93.865	1R01HD095135-01	131,979	17,172
Child Health & Human Development Extramural Research	93.865	1R01HD104773-01A1	49,466	
Child Health & Human Development Extramural Research	93.865	1R01HD084282-01A1	(4,749)	17,758
Pass-through Louisiana State Univ	93.865	DK1 24806-201 9-192-CPC01	252,537	46,532
Pass-thru Central Mich U	93.865	F63374	13,098	
Pass-thru U of Michigan	93.865	SUBK00012458	16,081	
Subtotal			<u>518,457</u>	<u>81,462</u>
Pass-thru Westat, Inc.	93.RD	6682-S01	72,529	
Pass-thru Sentimetrix, Inc.	93.RD	SMXCP21-425	110,406	
Subtotal			<u>182,935</u>	<u>-</u>
Subtotal US Department of Health and Human Services			<u>1,153,477</u>	<u>81,462</u>
National Aeronautics and Space Administration:				
Science				
Pass-thru UC Berkeley	43.001	00010124	27,704	
Pass-thru CA Inst Technology JPL	43.001	1658943	32,888	
Stennis Space Center	43.001	80NSSC19K1016	39,071	
Subtotal			<u>99,663</u>	<u>-</u>
Aeronautics	43.002	80NSSC20K0493	50,438	
Space Technology				
Pass-thru UC Irvine	43.012	2020-1305	32,539	
Pass-thru Cal State LA	43.012	SLO231721	36,542	
Subtotal			<u>69,081</u>	<u>-</u>

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Pass-thru Univ of Michigan	43.RD	SUBK00011784	\$ 26,704	\$ -
Pass-thru Future Engineers	43.RD	21-357	86,203	
Pass-thru Space Tele Sci Inst (STCI)	43.RD	HST-GO-15215.001-A	2,165	
Subtotal			<u>115,072</u>	<u>-</u>
Subtotal National Aeronautics and Space Administration			<u>334,254</u>	<u>-</u>
US Department of State:				
Bureau of Educational and Cultural				
Pass-thru Institute of International Ed	19.415	3000228290	1,988	
Subtotal US Department of State			<u>1,988</u>	<u>-</u>
US Department of Defense:				
Department of the Army				
Pass-thru Dept of the Air Force	12.005	W912G-21-2-0022	33,848	
Defense Advanced Research Projects Agency (DARPA)				
Pass-thru Kestrel Institute	12.910	HR00112290061-CALPOLY	32,815	
National Security Agency	12.903	NA20NMF4720282	58,022	
National Security Agency	12.903	NA19NMF4720282	68,310	
Subtotal			<u>126,332</u>	<u>-</u>
Community Investment - Office Of Economic Adjustment				
Pass-thru Office of Planning & Research	12.600	OPR19116	(4,402)	
Pass-thru Office of Planning & Research	12.600	OPR20125	233,244	
Subtotal			<u>228,842</u>	<u>-</u>
Office of Naval Research	12.300	N00014-20-1-2169	83,879	
Pass-thru Empirical Systems Aerospace	12.RD	2021.02.02.AFSSTR	30,064	
Pass-thru Air Force Research Laboratory	12.RD	F4FBQV1144M001	2,526,631	
Pass-thru Quck Carl	12.RD	21-239	8,858	
Pass-thru Air Force Research Laboratory	12.RD	F1SRQ20170M001	1,122,170	
Pass-thru Exquadrum Inc	12.RD	STTR	779	
Pass-thru Xendee Inc	12.RD	2020001	12,656	
Digital Forensics for Cybershield	12.RD	W911YP21P0008	45,000	
Subtotal			<u>3,746,158</u>	<u>-</u>
Subtotal US Department of Defense			<u>4,251,874</u>	<u>-</u>
Department of Homeland Security				
Homeland Security Grant Program - Fema				
Pass-thru SenseMakers LLC	97.067	2021-005	(4,750)	
Pass-thru SenseMakers LLC	97.067	2021-004	(2,850)	
Pass-thru SenseMakers LLC	97.067	20-002-001	(1,470)	
Pass-thru SenseMakers LLC	97.067	2020-052	(7,600)	
Pass-thru SenseMakers LLC	97.067	2020-051	(13,300)	
Subtotal			<u>(29,970)</u>	<u>-</u>
Pass-thru Wildlife Conservance	97.044	ZOERB-CAL POLY	35,374	
Subtotal Department of Homeland Security			<u>5,404</u>	<u>-</u>
US Department of Energy:				
Office Of Science Financial Assistant Program	81.049	DE-SC0019287	142,906	
Pass-thru Microbio Engineering	81.049	21-600	82,817	
Subtotal			<u>225,723</u>	<u>-</u>
Renewable Energy Research & Development	81.087	4700007560	387	
Pass-thru J Craig Venter Institute	81.087	JCVI-19-012	22,719	
Pass-thru Natl Ctr for Appropriate Tech	81.087	NCAT	16,949	
Pass-thru Electric Power Research Inst	81.087	4700007561	5,000	
Pass-thru Electric Power Research Inst	81.087	4700008964	5,000	
Pass-thru Electric Power Research Inst	81.087	4700008965	4,330	
Subtotal			<u>54,385</u>	<u>-</u>
Fossil Energy Resesarch & Development				
Pass-thru Microbio Engineering	81.089	18-597	12,289	

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
National Renewable Energy Lab	81.RD	SUB-2020-10320	\$ 16,131	\$ -
Pass-thru Lawrence Livermore	81.RD	B630769	100,748	
Pass-thru Lawrence Livermore	81.RD	B651127	7,607	
Pass-thru Brookhaven Natonal Lab	81.RD	383952	47,872	
Pass-thru Lawrence Livermore	81.RD	B644939	4,876	
Subtotal			<u>177,234</u>	<u>-</u>
Subtotal US Department of Energy			<u>469,631</u>	
Department of Commerce:				
Integrated Ocean Observing System				
Pass-thru Univ of San Diego	11.012	78914437	147,647	
Pass-thru MB Aquarium	11.012	1611150	34,994	
Pass-thru Univ of San Diego	11.012	KR704809	115,001	
Pass-thru Univ of San Diego	11.012	KR704809	25,414	
Pass-thru MB Aquarium	11.012	2111119	62,742	
Pass-thru MB Aquarium	11.012	2111119	24,221	
Subtotal			<u>410,019</u>	<u>-</u>
Economic Adjustment Assistance	11.307	07-79-07500	4	
Sea Grant Support - NOAA				
Pass-thru Univ of San Diego	11.417	703759	102,521	
Pass-thru Nat Oceanic & Atmospheric	11.417	KR 705176	8,500	
Subtotal			<u>111,021</u>	<u>-</u>
Fisheries Development & Utilization R&D Grants & Cooperative Agreements Program	11.427	NA18NMF4270217	70,295	
Unallied Science Program	11.472	NA20NMF4720282	20,230	
Unallied Science Program	11.472	NA19NMF4720282	12,381	
Pass thru-Pacific States Marine	11.472	21-144G	85,682	
Subtotal			<u>118,293</u>	<u>-</u>
Arrangement for Interdisciplinary Research				
Pass-thru Univ of Delaware	11.619	PC4.1-204	5,626	
Subtotal Department of Commerce			<u>715,258</u>	<u>-</u>
US Department of Transportation:				
Pass-thru Univ of Texas Arlington	20.701	CTEDD-019-14	6,950	
Pass-thru Univ of Texas Arlington	20.701	CTEDD 019-11	36,334	
Pass-thru Univ of Texas Arlington	20.701	020-06	21,100	
Pass-thru Univ of Texas Arlington	20.701	021-04	39,940	
Pass-thru Univ of Texas Arlington	20.701	021-06	48,860	
Pass-thru Univ of Texas Arlington	20.701	021-03	18,756	
Pass-thru Univ of Texas Arlington	20.701	021-15	13,984	
Pass-thru Univ of Texas Arlington	20.701	021-11	11,777	
Subtotal Department of Transportation			<u>197,701</u>	<u>-</u>
Institute of Museum & Library Services:				
Laura Bush 21st Century Librarian Program	45.313	RE-95-17-0058-17	949	
Promotion of the Arts Partnership Agreements				
Pass-thru Nat'l Endowment for the Arts	45.025	TW20200020	2,250	
Subtotal Institute of Museum & Library Services			<u>3,199</u>	<u>-</u>
Department of Interior:				
Fish, Wildlife & Plant Conservation - Bureau Of Land Mgmt	15.231	L17AC00034	3,694	
Threatened & Endangered Species - Bureau Of Land Mgmt	15.246	L19AC00211	16,337	
Boem Environmental Studies - Bureau Of Ocean Energy Mgmt	15.423	M16AC00023	126,621	
Pass-thru UC Santa Barbara	15.423	KK2233	188	
Subtotal			<u>126,809</u>	<u>-</u>
Secure Water Act - Research Agreements	15.560	R22AC00295-00	132,513	
Cooperative Endangered Species Conservation Fund - Us Fish & Wildlife Service				
Pass-thru CA Dept of Fish & Wildlife	15.615	Q1940408	67,982	
Alaska Migratory Bird Co-Management Council - Us Fish & Wildlife Service				
Pass-thru CA Dept of Fish & Wildlife	15.643	P1940028	79,973	
US Fish and Wildlife Service	15.664	F21AC03069	18,969	

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Federal Grantor/Pass Through Grantor/Program Title	Federal Assistance Listing Number	Agency or Pass-through Number	Federal Expenditures	Expenditures to Subrecipients
Cooperative Ecosystem Studies Unit - Us Fish & Wildlife Service	15.678	F20AC10888-00	\$ 12,662	\$ -
Cooperative Ecosystem Studies Unit - Us Fish & Wildlife Service	15.678	F20AC11996-00	19,362	-
Subtotal			<u>32,024</u>	<u>-</u>
Cooperative Research & Training Programs - National Park Service	15.945	P17AC01178	34,270	-
Subtotal Department of Interior			<u>512,571</u>	<u>-</u>
US Agency for International Development:				
Usaid Foreign Assistance For Program Oversees				
Pass-thru 21st Century Partnership for Stem Ed	98.001	72026318C0003-007	143,533	-
Subtotal Agency for International Development			<u>143,533</u>	<u>-</u>
Environmental Protection Agency:				
National Estuary Program				
Pass-thru Morro Bay National Estuary Program	66.456	BAY FOUNDATION	48,907	-
Subtotal Environmental Protection Agency			<u>48,907</u>	<u>-</u>
Total Research and Development Cluster			<u>14,086,460</u>	<u>541,947</u>
US Department of Education:				
TRIO Cluster:				
TRIO Student Support Services - Office Of Postsecondary Education	84.042A	P042A200970	243,914	-
TRIO Talent Search - Office Of Postsecondary Education	84.044A	P044A210111	52,995	-
TRIO Talent Search - Office Of Postsecondary Education	84.044A	P044A160099-20	37,481	-
TRIO Upward Bound - Office Of Postsecondary Education	84.047A	P047A170174-20	64,312	-
TRIO Upward Bound - Office Of Postsecondary Education	84.047A	P047a170174-21	156,296	-
Subtotal TRIO Cluster			<u>554,998</u>	<u>-</u>
Career & Technical Education - Basic Grants To States - Office Of Career, Technical & Adult Education				
Pass-thru CA Dept of Education	84.048A	CN190093	3,268	-
Pass-thru CA Dept of Education	84.048A	CN210041	11,948	-
Subtotal			<u>15,216</u>	<u>-</u>
Fund For The Improvement Of Postsecondary Education				
Pass-thru Univ of Texas Arlington	84.116	2021GC0308	18,343	-
Teacher Quality Partnership Grants - Office Of Elementary & Secondary Education	84.336	U336S180010	1,001,479	157,769
Teacher Quality Partnership Grants - Office Of Elementary & Secondary Education	84.336	S336S200007	371,383	-
Subtotal			<u>1,372,862</u>	<u>157,769</u>
Supporting Effective Instruction State Grants - Office Of Elementary & Secondary Education				
Pass-thru UC Regents	84.367A	ESSA21-CSP-SAN LUIS OBISP	35,998	-
Pass-thru Attainment Co Inc	84.U01	21-426	98,751	-
Subtotal US Department of Education			<u>2,096,168</u>	<u>157,769</u>
US Department of the Interior:				
Water Resources On Indian Land - Bureau Of Indian Affairs	15.037	A19AC00033	406,797	11,953
Subtotal US Department of the Interior			<u>406,797</u>	<u>11,953</u>
Corporation for National & Community Service:				
Pass-thru Napa County Office of ED	94.006	20-407	(8,921)	-
Pass-thru Napa County Office of ED	94.006	21-484	106,466	-
Subtotal Corporation for National & Community Service			<u>97,545</u>	<u>-</u>
Department of the Treasury				
Low Income Taxpayer Clinics - Internal Revenue Service	21.008	21-LITC0500-01-00	57,175	-
Low Income Taxpayer Clinics - Internal Revenue Service	21.008	22-LITC0500-02-01	48,375	-
Subtotal			<u>105,550</u>	<u>-</u>
Volunteer Income Tax Assistance (VITA) Matching Grant Program				
Pass-thru United Way SB Cty	21.009	22VITA0063	874	-
Coronavirus State and Local Fiscal Recover Funds				
Pass-thru Americorps	21.027	CCSFRF001	8,696	-
Subtotal Department of the Treasury			<u>115,120</u>	<u>-</u>
US Small Business Administration:				
Small Business Development Centers	59.037	OAM	37,893	-
Pass-thru Univ CA-Merced Reg Network	59.037	A20-0092-S005	116,697	-
Pass-thru Univ CA-Merced Reg Network	59.037	F300GWA074	(10)	-
Pass-thru Univ CA-Merced Reg Network	59.037	A21-0128-S001	181,582	-
Subtotal US Small Business Administration			<u>336,162</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 17,138,252</u>	<u>\$ 711,669</u>

See accompanying notes to the schedule of expenditures of federal awards.

Cal Poly Corporation
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of Cal Poly Corporation (the Corporation) under programs of the federal government for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the Corporation, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Corporation.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

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, 2022

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 & Development Cluster (Various ALNs)
- SBDC for Innovation (ALN 59.037)

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

Cal Poly Corporation
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022
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, 2021
Year Ended June 30, 2022

We noted no findings in the prior year.