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FEDERAL ID #95-6106694
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

To the Board of Directors of
California State University,
Long Beach Research Foundation:

We have audited, in accordance with the 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 financial statements of California State University, Long Beach Research Foundation (a nonprofit organization), which comprise the statements of net position as of June 30, 2023 and 2022, and the related statements of revenue, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated September 19, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered California State University, Long Beach Research Foundation’s internal control over financial reporting (internal control) as a basis for designing 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 California State University, Long Beach Research Foundation’s internal control. Accordingly, we do not express an opinion on the effectiveness of California State University, Long Beach Research Foundation’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 considered to be material weaknesses. However, material weaknesses may exist that have not been identified.
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether California State University, Long Beach Research Foundation’s financial statements are free of 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 financial statements. 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 California State University, Long Beach Research Foundation’s internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering California State University, Long Beach Research Foundation’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Long Beach, California
September 19, 2023
INDEPENDENT AUDITORS’ REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
California State University,
Long Beach Research Foundation:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited California State University, Long Beach Research Foundation’s (the Research Foundation) 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 Research Foundation’s major federal programs for the year ended June 30, 2023. The Research Foundation’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 Research Foundation 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, 2023.

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 Auditors’ Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Research Foundation and to meet our other ethical responsibilities, in accordance with 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 Research Foundation’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, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Research Foundation’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 Research Foundation’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 Research Foundation’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 Research Foundation’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 Research Foundation’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 Research Foundation’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 Auditors’ 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 in internal control over compliance. 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 were not 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.

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

We have audited the financial statements of the Research Foundation as of and for the year ended June 30, 2023, and have issued our report thereon dated September 19, 2023, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. 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 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 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 financial statements or to the 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 financial statements as a whole.

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.

_r/ides, Inc._

Long Beach, California
September 19, 2023
# Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2023

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal Assistance Listing Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Research and Development - Cluster:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>U. S. Department of Agriculture</strong></td>
<td></td>
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</tr>
<tr>
<td>Hispanic Serving Institutions Education Grants</td>
<td>10.223</td>
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<td>$82,508</td>
</tr>
<tr>
<td>Agriculture and Food Research Initiative</td>
<td>10.310</td>
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<td>5,769</td>
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<td></td>
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<td>672,548</td>
<td>88,277</td>
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<tr>
<td><strong>U.S. Department of Commerce</strong></td>
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<tr>
<td>Sea Grant Support</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of Southern California</td>
<td>11.417</td>
<td>267</td>
<td>-</td>
</tr>
<tr>
<td><strong>U.S. Department of Defense</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basic Scientific Research - U.S. Navy</td>
<td>12.300</td>
<td>176,784</td>
<td>15,124</td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of California, Los Angeles</td>
<td>12.300</td>
<td>53,547</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>230,331</td>
<td>15,124</td>
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<tr>
<td><strong>U.S. Department of Interior</strong></td>
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<td></td>
</tr>
<tr>
<td>Water Conservation Field Services Program</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Metropolitan Water District of Southern California</td>
<td>15.530</td>
<td>3,215</td>
<td>-</td>
</tr>
<tr>
<td>Assistance to State Water Resources Research Institutes</td>
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<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of California, Irvine</td>
<td>15.805</td>
<td>18,878</td>
<td>-</td>
</tr>
<tr>
<td>Earthquake Hazards Reduction Program</td>
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<tr>
<td>Pass Through:</td>
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<td></td>
</tr>
<tr>
<td>University of Southern California</td>
<td>15.807</td>
<td>997</td>
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<td></td>
<td></td>
<td>23,090</td>
<td>-</td>
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<tr>
<td><strong>U.S. Department of Justice</strong></td>
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<td></td>
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<tr>
<td>National Institute of Justice Research, Evaluation and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development Project</td>
<td>16.560</td>
<td>256,638</td>
<td>172,196</td>
</tr>
<tr>
<td>Body Worn Camera Policy and Implementation</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Body Worn Camera Policy and Implementation</td>
<td>16.835</td>
<td>38,755</td>
<td>-</td>
</tr>
<tr>
<td>STOP School Violence</td>
<td>16.839</td>
<td>45,258</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>340,651</td>
<td>172,196</td>
</tr>
</tbody>
</table>
### RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):

#### U.S. Department of Transportation
- **University Transportation Centers Program**
  - Pass Through:
    - University of Southern California
      - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 20.701
      - Federal Assistance Expenditures: 3,876
      - Amounts Provided to Subrecipients: -

#### National Aeronautics and Space Administration
- **Aerospace Education Services Program**
  - Education (NASA)
    - Pass Through:
      - Navajo Technical University
        - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 43.008
        - Federal Assistance Expenditures: 35,026
        - Amounts Provided to Subrecipients: -

- **National Science Foundation**
  - Neotropical Migratory Bird Conservation
    - Engineering Grants
      - Pass Through:
        - EPRIUS, INC.
          - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.041
            - Federal Assistance Expenditures: 290,202
        - University of Southern California
          - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.041
            - Federal Assistance Expenditures: 14,173
      - Mathematical and Physical Sciences
        - Pass Through:
          - Valparaiso University
            - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.049
              - Federal Assistance Expenditures: 942,901
        - Geosciences
          - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.050
            - Federal Assistance Expenditures: 450,508
      - Computer and Information Science and Engineering
        - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.070
          - Federal Assistance Expenditures: 289,058
      - Biological Sciences
        - Pass Through:
          - American Society for Cell Biology
            - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.074
              - Federal Assistance Expenditures: 5,755
      - Social, Behavioral, and Economic Sciences
        - Pass Through:
          - University of Southern California
            - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.075
              - Federal Assistance Expenditures: 77,635
      - Education and Human Resources
        - Pass Through:
          - California State University, East Bay
            - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.076
              - Federal Assistance Expenditures: 842,646
        - International Science and Engineering (OISE)
          - Pass Through:
            - Harvey Mudd College
              - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.079
                - Federal Assistance Expenditures: 28,986

- **International Science and Engineering (OISE)**
  - California State University, East Bay
    - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.076
      - Federal Assistance Expenditures: 43,623
  - Harvey Mudd College
    - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.079
      - Federal Assistance Expenditures: 28,986

- **International Science and Engineering (OISE)**
  - California State University, East Bay
    - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.076
      - Federal Assistance Expenditures: 43,623
  - Harvey Mudd College
    - Federal Grantor/Pass-Through Grantor/Program or Cluster Title: 47.079
      - Federal Assistance Expenditures: 28,986
### RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):

#### Environmental Protection Agency
- **Regional Wetland Program Development Grants**
  - **Pass Through:** Southern California Coastal Water Research Project
    - Federal Grantor/Pass-Through: 66.461
    - Federal Assistance Amounts: 62,372
- **Nuclear Waste Disposal Siting**
  - **Pass Through:** Department of Toxic Substances
    - Federal Grantor/Pass-Through: 81.065
    - Federal Assistance Amounts: 6,203

#### U.S. Department of Energy
- **Office of Science Financial Assistance Program**
  - **Pass Through:** University of California, Irvine
    - Federal Grantor/Pass-Through: 81.049
    - Federal Assistance Amounts: 1,819
- **Renewable Energy Research and Development**
  - **Pass Through:** Rice University
    - Federal Grantor/Pass-Through: 81.087
    - Federal Assistance Amounts: 82,145

#### U. S. Department of Education
- **Higher Education Institutional Aid**
  - **Education Research, Development and Dissemination**
    - **Pass Through:** University of Texas - Austin
      - Federal Grantor/Pass-Through: 84.305
      - Federal Assistance Amounts: 27,462
- **Research in Special Education**
  - **Pass Through:** University of Virginia
    - Federal Grantor/Pass-Through: 84.324
    - Federal Assistance Amounts: 399,212
  - **Special Education - Personnel Development**
    - Federal Grantor/Pass-Through: 84.325
    - Federal Assistance Amounts: 49,254
- **Arts in Education**
  - **Pass Through:** Dramatic Results
    - Federal Grantor/Pass-Through: 84.351
    - Federal Assistance Amounts: 38,909
- **Improving Teacher Quality State Grants**
  - **Pass Through:** University of California, Davis
    - Federal Grantor/Pass-Through: 84.367
    - Federal Assistance Amounts: 10,000

**Total Federal Assistance Amounts:**

- **Total Federal Expenditures:** 702,447
- **Total Amounts Provided to Subrecipients:** -
## RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):

### U. S. Department of Health and Human Services

- National Center on Sleep Disorders Research
  - Federal Assistance Number: 93.233
  - Federal Expenditures: 186,714
  - Amounts Provided to Subrecipients: -

- Substance Abuse and Mental Health Services
  - Pass Through:
    - Arizona State University
      - Federal Assistance Number: 93.243
      - Federal Expenditures: 28,278
      - Amounts Provided to Subrecipients: -
    - Trans-NIH Research Support
      - Federal Assistance Number: 93.310
      - Federal Expenditures: 2,805,772
      - Amounts Provided to Subrecipients: -
    - Certified Health IT Surveillance Capacity and Infrastructure - Improvement Cooperative Agreement Program
      - Federal Assistance Number: 93.355
      - Federal Expenditures: 1,840,295
      - Amounts Provided to Subrecipients: 719,474

### Allergy, Immunology and Transplantation Research

- Pass Through:
  - Emory University
    - Federal Assistance Number: 93.855
    - Federal Expenditures: 23,446
  - UC Office of the President
    - Federal Assistance Number: 93.855
    - Federal Expenditures: 130,188

### Biomedical Research and Research Training

- Federal Assistance Number: 93.859
- Federal Expenditures: 2,684,510
- Amounts Provided to Subrecipients: 31,282

### Child Health and Human Development Extramural Research

- Pass Through:
  - New York University
    - Federal Assistance Number: 93.865
    - Federal Expenditures: 888
  - Aging Research
    - Federal Assistance Number: 93.866
    - Federal Expenditures: 57,027
    - Amounts Provided to Subrecipients: 16,623
  - Pass Through:
    - Michigan Center for Contextual Factors in Alzheimer’s Disease
      - Federal Assistance Number: 93.866
      - Federal Expenditures: 4,811

### Undeterminable Federal Agency

- Center for Excellence Director
  - Federal Assistance Number: 99.G238520100
  - Federal Expenditures: (74)
- CeSSA Road Conditions + Safety
  - Federal Assistance Number: 99.G242320100
  - Federal Expenditures: 5,561
- AccessShakeWarningSyst4Disabil
  - Federal Assistance Number: 99.G256821100
  - Federal Expenditures: 20,438
- Dynamic Impact Testing
  - Federal Assistance Number: 99.G258521100
  - Federal Expenditures: 27,500
- Black Health Equity Collab 22
  - Federal Assistance Number: 99.G263922100
  - Federal Expenditures: 88,705
- CFD ModelingMixingMicrogravity
  - Federal Assistance Number: 99.G265122100
  - Federal Expenditures: 14,401
- NextGenAircraftBlendedWingBody
  - Federal Assistance Number: 99.G265222100
  - Federal Expenditures: 14,981
- Change Rec Resources COVID-19
  - Federal Assistance Number: 99.G266022100
  - Federal Expenditures: 5,593
- TelAfar Univ Educ + Support Opps
  - Federal Assistance Number: 99.G269222100
  - Federal Expenditures: 559
- Global Doorway to Diabetics
  - Federal Assistance Number: 99.G270922100
  - Federal Expenditures: 3,206
- SouthAsiaCurriculum Initiative
  - Federal Assistance Number: 99.G271822100
  - Federal Expenditures: 5,529
- IntelligTransportnSystsITS PCB
  - Federal Assistance Number: 99.G273323100
  - Federal Expenditures: 107,250

### TOTAL RESEARCH AND DEVELOPMENT

- Federal Assistance Number: 99.G238520100
- Federal Expenditures: 13,807,329
- Amounts Provided to Subrecipients: 1,212,243

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CALIFORNIA STATE UNIVERSITY, LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2023 (CONTINUED)
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(CONTINUED)

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal Assistance Listing Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OTHER PROGRAMS:</strong></td>
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<td></td>
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</tr>
<tr>
<td>U. S. Department of Agriculture</td>
<td></td>
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</tr>
<tr>
<td>Supplemental Nutrition Assistance Program</td>
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<tr>
<td>Pass Through:</td>
<td></td>
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<tr>
<td>California State University, Chico Research Foundation</td>
<td>10.561</td>
<td>242,350</td>
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<tr>
<td>U.S. Department of Defense</td>
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<tr>
<td>ROTC Language and Culture Training Grants</td>
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</tr>
<tr>
<td>Pass Through:</td>
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<tr>
<td>Institute of International Education</td>
<td>12.357</td>
<td>520,652</td>
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<td>U.S. Department of Justice</td>
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<tr>
<td>Violence Against Women Formula Grants</td>
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<td>Pass Through:</td>
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<td>California Governor’s Office of Emergency Services</td>
<td>16.588</td>
<td>311,068</td>
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<td>U.S. Department of Labor</td>
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<td>H-1B Job Training Grants</td>
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<td>Pass Through:</td>
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<td>Lorain County Community College</td>
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<td>29,511</td>
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<td>U.S. Department of State</td>
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<td>Public Diplomacy Programs</td>
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<td>U.S. Department of Transportation</td>
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<td>Surface Transportation Infrastructure Discretionary Grant</td>
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<td>for Capital Investments II</td>
<td>20.933</td>
<td>7,332</td>
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<td>National Endowment for the Humanities</td>
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<td>Promotion of the Humanities Fellowships and Stipends</td>
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<td>66,000</td>
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<td>Promotion of the Humanities Research</td>
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<td>2,383</td>
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<tr>
<td></td>
<td></td>
<td>71,778</td>
<td>2,383</td>
</tr>
</tbody>
</table>
## Other Programs (Continued):

### National Science Foundation
- Social, Behavioral, and Economic Sciences
  - Federal Grantor/Pass-Through: California State University, Sacramento-University Enterprises, Inc.
  - Federal Assistance Amount: 47.075
  - Federal Expenditures: 126,937
  - Amounts Provided to Subrecipients: 9,900

### U.S. Department of Education
- Pass Through:
  - Antelope Valley College: 84.031
    - Federal Assistance Amount: 1,827
    - Federal Expenditures: -
  - Pass Through:
    - TRIO Cluster-Student Support Services: 84.042
      - Federal Assistance Amount: 1,071,389
      - Federal Expenditures: -
    - TRIO Cluster-Talent Search: 84.044
      - Federal Assistance Amount: 892,739
      - Federal Expenditures: -
    - TRIO Cluster-Upward Bound: 84.047
      - Federal Assistance Amount: 1,213,272
      - Federal Expenditures: -
    - TRIO Cluster-Educational Opportunity Center: 84.066
      - Federal Assistance Amount: 253,358
      - Federal Expenditures: -
- Rehabilitation Services Vocational Rehabilitation Grants to States
  - Pass Through:
    - California Department of Rehabilitation: 84.126
      - Federal Assistance Amount: 220,339
      - Federal Expenditures: -
    - Safe and Drug-Free Schools and Communities National Programs: 84.184
      - Federal Assistance Amount: 12,623
      - Federal Expenditures: -
    - Fund for the Improvement of Education: 84.215
      - Federal Assistance Amount: 180,068
      - Federal Expenditures: -
    - TRIO McNair Post-Baccalaureate Achievement: 84.217
      - Federal Assistance Amount: 359,894
      - Federal Expenditures: -
    - Special Education - Personnel Development: 84.325
      - Federal Assistance Amount: 1,316,819
      - Federal Expenditures: -
    - Gaining Early Awareness and Readiness for Undergraduate Programs: 84.334
      - Federal Assistance Amount: 1,329,562
      - Federal Expenditures: -
    - Strengthening Minority-Serving Institutions: 84.382
      - Federal Assistance Amount: 229,975
      - Federal Expenditures: -
  - Total: 7,447,836

### U.S. Department of Health and Human Services
- Foster Care - Title IV-E
  - Pass Through:
    - University of California, Berkeley: 93.658
      - Federal Assistance Amount: 2,706,725
      - Federal Expenditures: -
    - County of Los Angeles: 93.658
      - Federal Assistance Amount: 903,033
      - Federal Expenditures: -
    - TRIO Upward Bound: 93.859
      - Federal Assistance Amount: 57,643
      - Federal Expenditures: -
  - Total: 3,667,401
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(CONTINUED)

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal Assistance Listing Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OTHER PROGRAMS (CONTINUED):</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>U.S. Department of Homeland Security</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Boating Safety Financial Assistance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>California Department of Parks and Recreation</td>
<td>97.012</td>
<td>37,305</td>
<td>-</td>
</tr>
<tr>
<td>Unspecified Federal Agency</td>
<td>99.G269522100</td>
<td>153,488</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL OTHER PROGRAMS</strong></td>
<td>12,640,558</td>
<td>2,383</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL EXPENDITURES OF FEDERAL AWARDS</strong></td>
<td>$ 26,447,887</td>
<td>$ 1,214,626</td>
<td></td>
</tr>
</tbody>
</table>
NOTE 1 – Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of California State University, Long Beach Research Foundation (the Research Foundation), under programs of the federal government for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Research Foundation, it is not intended to and does not present the net position, changes in revenue, expenses and net position, or cash flows of the Research Foundation.

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 the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts reflected in the Schedule represent adjustments or credits resulting from the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 – Indirect Cost Rate

The Research Foundation has elected not to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance.
CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2023

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

The auditors express an unmodified opinion on whether the financial statements of the Research Foundation were prepared in accordance with generally accepted accounting principles.

Internal control over financial reporting

1. Material weakness(es) identified? – No
2. Significant deficiencies identified? – None reported
3. Noncompliance material to financial statements noted? – No

Federal Awards

Internal control over major programs

1. Material weakness(es) identified? – No
2. Significant deficiencies identified? – None reported
3. Type of auditors’ report issued on compliance for major programs – Unmodified
4. Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? – No
5. Identification of major programs: Research and Development Cluster (Various CFDA) and Gear Up (CFDA 84.334)
6. Dollar threshold used to distinguish between type A and type B programs was $750,000.
7. Auditee qualified as low-risk auditee? – Yes

SECTION II – FINDINGS – FINANCIAL STATEMENTS AUDIT

None

SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None