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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 statement of net position as of June 30, 2018, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 18, 2018.

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) 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 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.

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 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 organization’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 organization’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Windes, Inc.

Long Beach, California
September 18, 2018
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

We have audited California State University, Long Beach Research Foundation’s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of California State University, Long Beach Research Foundation’s major federal programs for the year ended June 30, 2018. California State University, Long Beach Research Foundation’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 California State University, Long Beach Research Foundation’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 California State University, Long Beach Research Foundation’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 California State University, Long Beach Research Foundation’s compliance.

**Opinion on Each Major Federal Program**

In our opinion, California State University, Long Beach 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, 2018.

**Report on Internal Control Over Compliance**

Management of California State University, Long Beach Research Foundation 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 California State University, Long Beach Research Foundation’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 California State University, Long Beach Research Foundation’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 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.
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of California State University, Long Beach Research Foundation as of and for the year ended June 30, 2018, and have issued our report thereon dated September 18, 2018, which contained an unmodified opinion on those financial statements. Our audit was conducted 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.

Long Beach, California
September 18, 2018
## RESEARCH AND DEVELOPMENT - CLUSTER:

### U. S. Department of Agriculture
- **Agricultural Research**
  - Federal Grantor/Pass-Through: **Agricultural Research**
  - CFDA Number: 10.001
  - Federal Expenditures: $3,652
- **Agriculture and Food Research Initiative**
  - Federal Grantor/Pass-Through: **Agriculture and Food Research Initiative**
  - CFDA Number: 10.310
  - Federal Expenditures: $43,405
  - Federal Expenditures Provided to Subrecipients: $871
- **Forestry Research**
  - Federal Grantor/Pass-Through: **Forestry Research**
  - CFDA Number: 10.652
  - Federal Expenditures: $8,710
  - Federal Expenditures Provided to Subrecipients: -
  - Total Federal Expenditures: $55,767
  - Federal Expenditures Provided to Subrecipients: $871

### U. S. Department of Commerce
- **Sea Grant Support**
  - Federal Grantor/Pass-Through: **Sea Grant Support**
  - CFDA Number: 11.417
  - Federal Expenditures: $56,242
  - Federal Expenditures Provided to Subrecipients: -

### U. S. Department of Defense
- **Basic Scientific Research - U.S. Navy**
  - Federal Grantor/Pass-Through: **Basic Scientific Research - U.S. Navy**
  - CFDA Number: 12.300
  - Federal Expenditures: $211,236
  - Federal Expenditures Provided to Subrecipients: -
- **Basic Scientific Research - U.S. Army**
  - Federal Grantor/Pass-Through: **Basic Scientific Research - U.S. Army**
  - CFDA Number: 12.431
  - Federal Expenditures: $190,826
  - Federal Expenditures Provided to Subrecipients: -
  - Total Federal Expenditures: $402,062
  - Federal Expenditures Provided to Subrecipients: -

### U. S. Department of Interior
- **Water Conservation Field Services Program**
  - Federal Grantor/Pass-Through: **Water Conservation Field Services Program**
  - CFDA Number: 15.530
  - Federal Expenditures: $43,275
  - Federal Expenditures Provided to Subrecipients: -
- **Earthquake Hazards Reduction Program**
  - Federal Grantor/Pass-Through: **Earthquake Hazards Reduction Program**
  - CFDA Number: 15.807
  - Federal Expenditures: $12,340
  - Federal Expenditures Provided to Subrecipients: -
  - Total Federal Expenditures: $55,615
  - Federal Expenditures Provided to Subrecipients: -

### U. S. Department of Justice
- **Research, Evaluation, and Development Project Grants**
  - Federal Grantor/Pass-Through: **Research, Evaluation, and Development Project Grants**
  - CFDA Number: 16.560
  - Federal Expenditures: $97,564
  - Federal Expenditures Provided to Subrecipients: -

### U. S. Department of Transportation
- **University Transportation Centers Program**
  - Federal Grantor/Pass-Through: **University Transportation Centers Program**
  - CFDA Number: 20.701
  - Federal Expenditures: $453,952
  - Federal Expenditures Provided to Subrecipients: -

### National Aeronautics and Space Administration
- **Technology Transfer**
  - Federal Grantor/Pass-Through: **Technology Transfer**
  - CFDA Number: 43.002
  - Federal Expenditures: $149,717
  - Federal Expenditures Provided to Subrecipients: -
- **NASA GRC Test**
  - Federal Grantor/Pass-Through: **NASA GRC Test**
  - CFDA Number: 43.G158113100
  - Federal Expenditures: $6,762
  - Federal Expenditures Provided to Subrecipients: -
  - Total Federal Expenditures: $156,479
  - Federal Expenditures Provided to Subrecipients: -
## RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):

### National Science Foundation
- **Engineering Grants**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.041, 224,646
  - Subrecipients: 6,338
- **Mathematical and Physical Sciences**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.049, 447,237
- **Computer & Information Science & Engineering**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.070, 142,526
  - Pass Through: Harvey Mudd College, University of California, Irvine
- **Biological Sciences**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.074, 45,490
- **Social, Behavioral, and Economic Sciences**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.075, 121,378
- **Education and Human Resources**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Amounts: 47.076, 36,733
  - Pass Through: San Diego State University Foundation, Arizona State University
- **U.S. Department of Environmental Protection Agency**
  - **Water Pollution Control State, Interstate, and Tribal Program Support**
    - Federal Grantor/Pass-Through: Santa Monica Bay Restoration Authority
    - Federal Amounts: 66.419, 116,685
    - Subrecipients: -
  - **Regional Wetland Development Program**
    - Federal Grantor/Pass-Through: Santa Monica Bay Restoration Authority
    - Federal Amounts: 66.461, 9,030
    - Subrecipients: 125,715
- **U.S. Department of Energy**
  - **Office of Science Financial Assistance Program**
    - Federal Grantor/Pass-Through: GeoMechanics Technologies, Inc.
    - Federal Amounts: 81.049, 40,627
    - Subrecipients: -
  - **Hydrology Support**
    - Federal Grantor/Pass-Through: Battelle Energy Alliance LLC
    - Federal Amounts: 81.065, 29,395
    - Subrecipients: -
  - **Renewable Energy Research and Development**
    - Federal Grantor/Pass-Through: Battelle Energy Alliance LLC
    - Federal Amounts: 81.087, 34,669
    - Subrecipients: -
  - **Nuclear Research**
    - Federal Grantor/Pass-Through: Battelle Energy Alliance LLC
    - Federal Amounts: 81.121, 426,009
    - Subrecipients: -
  - **Joint Appointment Agreement**
    - Federal Grantor/Pass-Through: Battelle Energy Alliance LLC
    - Federal Amounts: 81.G156714300, 4,378
    - Subrecipients: -
  - **Finite Element Wave Propagation**
    - Federal Grantor/Pass-Through: Battelle Energy Alliance LLC
    - Subrecipients: -

### Total Federal Expenditures:
- 1,125,862
- 6,338
## RESEARCH AND DEVELOPMENT - CLUSTER (CONTINUED):

### U. S. Department of Education

- **Undergraduate International Studies and Foreign Language Programs**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: Community Programs to Improve Minority Health Grant Program
  - Federal Amounts: 84.016
  - Federal Expenditures: 73,531
  - Amounts Provided to Subrecipients: -

- **Higher Education Institutional Aid**
  - Federal Grantor/Pass-Through: University of Southern California
  - Federal Grantor/Program or Cluster Title: Trans-NIH Research Support
  - Federal Amounts: 84.031
  - Federal Expenditures: 512,683
  - Amounts Provided to Subrecipients: -

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

- **Community Programs to Improve Minority Health Grant Program**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: Substance Abuse and Mental Health Services
  - Federal Amounts: 93.137
  - Federal Expenditures: 105,733
  - Amounts Provided to Subrecipients: -

- **Trans-NIH Research Support**
  - Federal Grantor/Pass-Through: University of Southern California
  - Federal Grantor/Program or Cluster Title: Biomedical Research and Research Training
  - Federal Amounts: 93.310
  - Federal Expenditures: 5,485,241
  - Amounts Provided to Subrecipients: -

- **Child Health and Human Development Extramural Research**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: Aging Research
  - Federal Amounts: 93.865
  - Federal Expenditures: 29,319
  - Amounts Provided to Subrecipients: -

### Undeterminable Federal Agency

- **AFRL PhD Proj:Seat Conv+CFDJet**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: SupportPalliative Care 17
  - Federal Amounts: 99.G205917100
  - Federal Expenditures: 50,000
  - Amounts Provided to Subrecipients: -

- **NASA - AMES Research Center**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: SupportPalliative Care Temp 15
  - Federal Amounts: 99.G192617400
  - Federal Expenditures: 40,000
  - Amounts Provided to Subrecipients: 31,056

- **SupportPalliative Care Temp 15**
  - Federal Grantor/Pass-Through: University of California, Los Angeles
  - Federal Grantor/Program or Cluster Title: SupportPalliative Care Temp 15
  - Federal Amounts: 99.G189815100
  - Federal Expenditures: 81
  - Amounts Provided to Subrecipients: 39,806

### TOTAL RESEARCH AND DEVELOPMENT

- Federal Amounts: 12,915,403
- Federal Expenditures: 187,336
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2018

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OTHER PROGRAMS:</strong></td>
<td></td>
<td></td>
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<tr>
<td><strong>U. S. Department of Agriculture</strong></td>
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<tr>
<td>Summer Food Service Program for Children</td>
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<tr>
<td>Pass Through: California Department of Education</td>
<td>10.559</td>
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<tr>
<td>Supplemental Nutrition Assistance Program</td>
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<tr>
<td>Pass Through: California State University Chico Research Foundation</td>
<td>10.561</td>
<td>14,194</td>
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<td></td>
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<td>21,402</td>
<td>-</td>
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<tr>
<td><strong>National Oceanic and Atmospheric Administration</strong></td>
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<tr>
<td>Unallied Science Program</td>
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<tr>
<td>Pass Through: North Pacific Resource Board</td>
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<td>11,254</td>
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<tr>
<td><strong>U.S. Department of Defense</strong></td>
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<tr>
<td>Language Training Center</td>
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<tr>
<td>Pass Through: Institute of International Education</td>
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<td>357,780</td>
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<td><strong>U.S. Department of Justice</strong></td>
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<tr>
<td>Violence Against Women Formula Grants</td>
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<td>848</td>
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<tr>
<td>Pass Through: California Governor’s Office of Emergency Services</td>
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<tr>
<td><strong>U.S. Department of Labor</strong></td>
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<tr>
<td>Trade Adjustment Assistance Community College and Career Training</td>
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<tr>
<td>Pass Through: Trustees of the California State University</td>
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<tr>
<td>Long Beach Community College District</td>
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<td>35,112</td>
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<td><strong>U.S. Department of Transportation</strong></td>
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<td>Highway Research and Development Program</td>
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<td>University Transportation Centers Program</td>
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<td>1,160,614</td>
<td>497,914</td>
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## CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OTHER PROGRAMS (CONTINUED):</strong></td>
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<td></td>
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<tr>
<td>Institute of Museum and Library Services</td>
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<tr>
<td>Museums for America</td>
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<td>11,200</td>
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<tr>
<td>U.S. Peace Corps</td>
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<tr>
<td>Peace Corps Recruiting Office</td>
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<td>Peace Corps Recruiting Office</td>
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<td></td>
<td></td>
<td>19,793</td>
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<tr>
<td>National Science Foundation</td>
<td></td>
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</tr>
<tr>
<td>Social, Behavioral, and Economic Sciences</td>
<td>47.075</td>
<td>15,913</td>
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<tr>
<td>Education and Human Resources</td>
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<tr>
<td>Pass Through:</td>
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<tr>
<td>California State University, Sacramento-University Enterprises, Inc.</td>
<td>47.076</td>
<td>13,041</td>
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<td></td>
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<td>28,954</td>
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<td>U.S. Department of Education</td>
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<tr>
<td>Foreign Language and International Studies Program</td>
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<tr>
<td>Pass Through:</td>
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<td>Ohio State University</td>
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<td>Higher Educational Institutional Aid</td>
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<td>TRIO Cluster-Student Support Services</td>
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<tr>
<td>TRIO Cluster-Talent Search</td>
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<tr>
<td>TRIO Cluster-Upward Bound</td>
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<td>TRIO Cluster-Educational Opportunity Center</td>
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<td>Migrant Education-High School Equivalency Program</td>
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<td>Migrant Education-College Assistant Migrant Program</td>
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<td>Rehabilitation Services Vocational Rehabilitation Grants to States</td>
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<td>Pass Through:</td>
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<tr>
<td>California Department of Rehabilitations</td>
<td>84.126</td>
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<td>TRIO McNair Post-Baccalaureate Achievement</td>
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<td>Gaining Early Awareness and Readiness for Undergraduate Programs</td>
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<td>Pass Through:</td>
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<td>California State University Fullerton Auxiliary Services Corp</td>
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<tr>
<td>Special Education - Personnel Development</td>
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<td>656,918</td>
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</tbody>
</table>
CALIFORNIA STATE UNIVERSITY,
LONG BEACH RESEARCH FOUNDATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</th>
<th>Federal CFDA Number</th>
<th>Federal Expenditures</th>
<th>Amounts Provided to Subrecipients</th>
</tr>
</thead>
<tbody>
<tr>
<td>OTHER PROGRAMS (CONTINUED):</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improving Teach Quality State Grants</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>California State University, San Bernardino</td>
<td>84.367</td>
<td>38,465</td>
<td>-</td>
</tr>
<tr>
<td>University Enterprises Corp</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University California Office of the President</td>
<td>84.367</td>
<td>10,490</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>5,407,419</td>
<td>2,207</td>
</tr>
<tr>
<td>U.S. Department of Health and Human Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Foster Care - Title IV-E</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pass Through:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>University of California, Berkeley</td>
<td>93.658</td>
<td>2,711,788</td>
<td>-</td>
</tr>
<tr>
<td>University of California, Los Angeles</td>
<td>93.658</td>
<td>1,185,828</td>
<td>-</td>
</tr>
<tr>
<td>Grants to States for Operation of Offices of Rural Health</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 Health Care Services</td>
<td>93.913</td>
<td>26,955</td>
<td>-</td>
</tr>
<tr>
<td></td>
<td></td>
<td>3,924,571</td>
<td></td>
</tr>
<tr>
<td>TOTAL OTHER PROGRAMS</td>
<td>10,978,947</td>
<td>500,121</td>
<td></td>
</tr>
<tr>
<td>TOTAL EXPENDITURES OF FEDERAL AWARDS</td>
<td>$ 23,894,350</td>
<td>$ 687,457</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, under programs of the federal government for the year ended June 30, 2018. 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). Because the Schedule presents only a selected portion of the operations of California State University, Long Beach Research Foundation, it is not intended to and does not present the net position, changes in net position, or cash flows of California State University, Long Beach 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.

NOTE 3 – Indirect Cost Rate

California State University, Long Beach Research Foundation has elected not to use the 10 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, 2018

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

The auditors express an unmodified opinion on whether the financial statements of California State University, Long Beach 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: R&D Cluster (Various CFDA numbers) and Higher Education Institutional Aid (CFDA 84.031)
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