

University Corporation at Monterey Bay

Federal Awards

Reports and Schedule

Year Ended June 30, 2023

University Corporation at Monterey Bay
Federal Awards
Reports & Schedule
Year Ended June 30, 2023

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**Independent Auditors' Report on Internal Control Over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
University Corporation at Monterey Bay
Seaside, 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 statements of revenues, expenses and changes in net position and cash flows of University Corporation at Monterey Bay (the Corporation), a component unit of California State University, Monterey Bay, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated October 19, 2023.

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) as a basis for designing 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.

Board of Directors
University Corporation at Monterey Bay
Seaside, California
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Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 cursive, slightly irregular appearance.

Glenn Burdette Attest Corporation
San Luis Obispo, California

October 19, 2023



**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
University Corporation at Monterey Bay
Seaside, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the compliance of University Corporation at Monterey Bay (the Corporation), a component unit of California State University, Monterey Bay, 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, 2023. 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, 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 Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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, 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 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 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.

Board of Directors
University Corporation at Monterey Bay
Seaside, California
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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, 2023, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements. We issued our report thereon dated October 19, 2023, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Corporation’s financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Glenn Burdette Attest Corporation
San Luis Obispo, California

October 19, 2023

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
RESEARCH AND DEVELOPMENT (CLUSTER)				
Department of Agriculture:				
Agricultural Research Basic and Applied Research				
Site-specific Soil Pest Management in Strawberry & Vegetable Cropping Systems - Remote Sensing	10.001		\$ 101,096	
Geographic Patterns in Cropland Use in Strawberry Producing Regions of California	10.001		4,203	
Subtotal			<u>105,299</u>	<u>-</u>
Specialty Crop Block Grant Program - Farm Bill				
Extension of the CropManage Decision-Support System to Viticultural Management				
Pass through from CA Dept. of Food & Agriculture	10.170	20-0001-041-F	240,888	119,600
Evapotranspiration monitoring of three major Salinas Valley specialty crops				
Pass through from CA Dept. of Food & Agriculture	10.170	21-0001-035-SF	84,296	24,072
Subtotal			<u>325,184</u>	<u>143,672</u>
Specialty Crop Research Initiative				
Integrating anaerobic soil disinfestation, crop rotation and variety of disease management in strawberry production				
Pass through from University of California, Santa Cruz	10.309	A18-0425-S001-P0664910	52,570	
Capacity Building Grants for Non-Land Grant Colleges of Agriculture				
FUTURE-Ag: Fostering Undergraduate student Training, Upskilling, and Retention through interdisciplinary Experiential learning in Agricultural sciences	10.326		123,873	
Subtotal Department of Agriculture			<u>606,926</u>	<u>143,672</u>
Department of Commerce:				
Sea Grant Support				
Informing restoration and recovery of central coast kelp forests: understanding the dynamics of urchin recruitment, reproduction and density				
Pass through University of California, San Diego / California Sea Grant Program	11.417	R/HCE-16	227,917	
Educational Partnership Program				
NOAA Renewal NOAA Center for Coastal and Marine Ecosystems (22-23)				
Pass through from Florida A&M University	11.481	C-5147	59,529	
NOAA Center for Coastal and Marine Ecosystems				
Pass through from Florida A&M University	11.481	C-5087	(8,013)	
NOAA Center for Coastal and Marine Ecosystems				
Pass through from Florida A&M University	11.481	C-5098	(25,058)	
NOAA Cooperative Science Center for Coastal and Marine Ecosystems-II				
Pass through from Florida A&M University	11.481	C-5117	109,655	
Subtotal			<u>136,113</u>	<u>-</u>
Subtotal Department of Commerce			<u>364,030</u>	<u>-</u>
Department of Defense				
Basic and Applied Scientific Research				
SCI Deep Water Monitoring	12.300		713	
Subtotal Department of Defense			<u>713</u>	<u>-</u>
Department of the Interior				
Endangered Species Conservation Recovery Implementation Funds				
Evaluation of Monterey Gilia Management, Current Extent & Restoration	15.657		205	
Assistance to State Water Resources Research				
Assessing wildlife use of 3 types of agricultural ditches: data for co-management of water q	15.805	SA21-5650-02	12,706	
Pass through Regents of the University of California				
Assistance to State Water Resources Research				
OpenET: Open Evapotranspiration Data Production	15.805	GR16458/ G22AC00584	57,017	
Pass through Desert Research Institute				
U.S. Geological Survey Research and Data Collection				
Mapping Intertidal Biofilm Community	15.808		14,117	
Subtotal Department of the Interior			<u>84,045</u>	<u>-</u>

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
National Aeronautics and Space Administration:				
Science Programs				
Science Mission Operations by NSERC and Related Educational Activities Pass through from Bay Area Environmental Research (BAERI) Institute	43.001	NNX12AD05A-CSUMB1	1,625,224	29,271
Floating Forests (Year 2) Pass through from University of Massachusetts Boston	43.001	B000768570	27,504	
Subtotal National Aeronautics and Space Administration			<u>1,652,728</u>	<u>29,271</u>
National Endowment for the Humanities				
Promotion of Humanities Fellowships and Stipends				
Branding Sacrificial Motherhood in Digital Media in the 21st South Korea	45.160		31,192	
Subtotal National Endowment for the Humanities			<u>31,192</u>	<u>-</u>
National Science Foundation:				
Mathematical and Physical Sciences				
MRI: Acquisition of a Benchtop NMR Instrument with Pulsed Field Gradient and Autosampler for Research and Research Training	47.049		(562)	
Sequential Decisions Using Statistical Models Pass through Mathematical Association of America	47.049	MAA Grant # 897	8,014	
RUI: Collaborative Research: Quantifying the Interfacial Partitioning and the Structural Modifications of Polyatomic Ions in Model Aerosol Systems Pass through Christopher Newport University	47.049	CSUMB#01	15,913	
Subtotal			<u>23,365</u>	
Geosciences				
ASPIRE	47.050		62,328	
Collaborative Research: Decomping the effects of diversity on the abundance of marine par	47.050		78,231	
GEOPathS-Undergraduate Preparation: Geo-Bridge Program	47.050		185,702	
NSF Ocean Science Diversity Initiative	47.050		181,841	
Renewal: From the Intertidal to the Deep Ocean: Monterey bay REU	47.050		238,720	
The SACNAS Geo-Futures Program	47.050		39,893	
CoPe RCN: New Technology to Inform Coastal Science and Management	47.050		8,383	
Subtotal			<u>795,098</u>	<u>-</u>
Biological Sciences				
Agricultural Microbiomes Research Coordination Network Pass through from Regents of the University of Minnesota	47.074	H006143901	32,703	
From the Intertidal to the Deep Ocean: Monterey Bay REU	47.074		11,655	
SG/RUI: Collaborative Research	47.074		41,022	
Subtotal			<u>85,380</u>	<u>-</u>
Education and Human Resources				
Collaborative Regional Alliance STEM Secondary Teachers	47.076		292,595	14,219
CAREER: Genomic divergence during speciation in a hyper-diverse marine fish clade	47.076		96,491	
Collaborative Research: Squirreling Around for Science: Incorporating Sciurid Behavioral Research into the Undergraduate Curriculum	47.076		9,585	
Developing Validated Instruments to Measure Student/Faculty Attitudes in Undergraduate Statistics and Data Science Education (MASDER)	47.076		173,243	68,029
HSI Pilot Project: Inclusive and Integrative STEM Education through Undergraduate Resear	47.076		25,000	12,600
Replication of a Cohort-Based Computer Science Bachelor's Degree Model	47.076		608,957	254,575
Curriculum and Community Enterprise for Restoration of a Keystone Species in New York Harbor Pass through New York Harbor Foundation Inc.	47.076	2144859	10,000	
PALIISADS: Pacific Alliance for Low Income Inclusion in Statistics & Data Science Pass through The Regents of the University of California, Santa Barbara	47.076	KK2319	8,513	
Subtotal			<u>1,224,384</u>	<u>349,423</u>
Subtotal National Science Foundation			<u>2,128,227</u>	<u>349,423</u>
US Environmental Protection Agency				
Water Quality Management Planning				
Dry Stream Assessment Phase III Pass through from Southern California Coastal Water Research Project Authority	66.454	SWRCB000000000D181500500	(7,018)	
Regional Wetland Program Development Grants				
Wetland Index of Biological Integrity Development Pass through from Pyramid Lake Piauete Tribal Council	66.461	N/A	20,379	
Subtotal US Environmental Protection Agency			<u>13,361</u>	

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Department of Health & Human Services				
National Institute of Health				
Human Genome Research				
GREAT Opportunities in Genome Science	93.172		133,095	
Trans-NIH Research Support				
BD2K Innovative Research Education	93.310		(118)	
Biomedical Research and Research Training				
Science teaching through the arts: Bringing state-of-the-art environmental health education to youth in agricultural communities	93.859		322,611	52,561
Institutional Research and Academic Career Development Awards (IRACDA)				
Pass through from University of California, Santa Cruz	93.859	A21-0183-S001	32,579	
Subtotal			<u>355,190</u>	<u>52,561</u>
Subtotal National Institute of Health			<u>488,167</u>	<u>52,561</u>
Centers for Disease Control				
Occupational Health & Safety Program				
My Choice: Developing a Workplace Disclosure Decision Aid and Resources for Working Parents of Children with Mental Health Disabilities	93.262		87,155	
Subtotal Centers for Disease Control			<u>87,155</u>	
Subtotal Department of Health & Human Services			<u>575,322</u>	<u>52,561</u>
Total Research and Development Cluster			<u>5,456,543</u>	<u>574,927</u>
DEPARTMENT OF AGRICULTURE				
Hispanic Serving Institutions Education Grants				
Increased Degree in FAHN Sciences	10.223		293,001	166,306
No More Silos: Multi-disciplinary and data intensive training for careers in agricultural and natural resource industries and agencies				
Pass through from Cal Poly Pomona Foundation, Inc.	10.223	S20-008830-MB	19,456	
Subtotal Department of Agriculture			<u>312,457</u>	<u>166,306</u>
DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance				
Startup Monterey Bay Launchpad	11.307		6,397	
CARES: Re-start & Recovery for Monterey Bay	11.307		320,452	
Subtotal			<u>326,849</u>	<u>-</u>
Sea Grant Support				
Bridge Funds for NOAA Center Graduate Students				
Pass through from University of California, San Diego	11.417	705303	20,000	
CSU COAST SSINP Sea-Level Rise Awards: CA Sea Grant funding				
Pass through from University of California, San Diego	11.417	705178	102,629	91,879
Subtotal			<u>122,629</u>	<u>91,879</u>
Cooperative Science and Education Program				
CSU COAST Summer Internships: NOAA NMFS 2023-2028	11.455		368	
Subtotal Department of Commerce			<u>449,846</u>	<u>91,879</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Emergency Solutions Grant Program				
CARES: Emergency Motel Program	14.231	22ESG-CV01	150,000	
Pass through from City of Salinas				
CARES: Emergency Solutions Grant				
Pass through from City of Salinas	14.231	N/A	(27,516)	
CARES: Case Management Services-Rapid Rehousing				
Pass through from City of Salinas	14.231	N/A	2,003	
Subtotal Department of Housing and Urban Development			<u>124,487</u>	<u>-</u>
DEPARTMENT OF THE INTERIOR				
Bureau of Land Management				
Plant Conservation and Restoration Management				

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
Return of the Natives and Grad Assistants Help Restore Ft Ord Nat	15.245		55,348	
Return of the Natives to BLM/FONM Ensuring Native Plant Success and Future Conservati	15.245		138,188	
Subtotal Department of the Interior			193,536	-
US Department of Treasury				
Occupational Health & Safety Program				
Emergency Motel Program				
Pass through City of Salinas	21.027	22MoCoARPA01	303,161	
ARPA: Californians for All College Fellowship				
Pass through OPR/California Volunteers	21.027	CCSFRF009	611,968	
Subtotal US Department of Treasury			915,129	-
NATIONAL ENDOWMENT FOR THE HUMANITIES				
Promotion of the Humanities Teaching and Learning Resources and Curriculum Development				
Improving Learning and Achievement with Reading/Writing-Enriched				
Curriculum in the Disciplines	45.162		23,951	
Promotion of the Humanities Public Programs				
Tektite Revisited: NASA's Forgotten Underwater Mission	45.164		2,849	
Subtotal National Endowment for the Humanities			26,800	-
NATIONAL SCIENCE FOUNDATION				
Education and Human Resources				
California Coast Noyce Scholars (CCNS) Partnership Track 1	47.076	1617.009	5,405	
Pass through from California State University, Channel Islands				
NSF-CSU LSAMP Louis Stokes STEM Pathways and Research Alliance 18-19				
Pass through from University Enterprises, Inc (SacState)	47.076	532941	19,600	
Subtotal National Science Foundation			25,005	-
DEPARTMENT OF EDUCATION				
Higher Education Institutional Aid				
Ready Set Transfer				
Pass through from Monterey Peninsula College	84.031	PO31S180134-S1	90,645	
Building an Effective Ecosystem for Equity in STEM Careers (Title V)	84.031		48,435	
Research-based Interventions	84.031C		710,181	
The Making Accessible and Effective Systems for Teacher Readiness				
Outcomes (MAESTROS) Project	84.031S		685,202	155,346
Cabrillo/CSUMB Partnership to Strengthen Transfer Pathways				
Pass through from Cabrillo Community College District	84.031S	PO B0024828	44,156	
Mentorship and Equity in Transitions to Achieve Student Success (METAS)	84.031S		551,724	
Subtotal			2,130,343	155,346
TRIO Student Support Services				
TRIO: Student Support Services	84.042A		335,346	
TRIO: SSS-STEM/HS	84.042A		248,505	
Subtotal			583,851	-
TRIO: Talent Search				
Talent Search (CSUMB Monterey County Talent Search)	84.044		457,962	
Educational Talent Search	84.044A		95,317	
			553,279	-
TRIO: Upward Bound				
TRIO: North Monterey County and Pajaro Valley Upward Bound	84.047		188,708	
TRIO: Watsonville High School and Soledad High School Upward Bound	84.047		197,511	
TRIO: Upward Bound Pajaro Valley & North Monterey County HS	84.047A		113,493	(8,625)
TRIO: Upward Bound Soledad & Watsonville	84.047A		114,876	(39,795)
Subtotal			614,588	(48,420)
Migrant Education College Assistance Migrant Program				
CAMP 2019-2024	84.149A		448,953	
Subtotal			448,953	-
School Safety National Activities				
Project REACH: Responsive Educators and Advocates Committed to Mental Health	84.184		16,048	
Subtotal			16,048	-
TRIO McNair Post-Baccalaureate Achievement				

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023**

Federal Grantor/ Pass Through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
TRIO: McNair Postbaccalaureate Achievement Program (2022-2027)	84.217		77,983	237
TRIO: McNair Postbaccalaureate Achievement Program	84.217A		21,728	
Subtotal			99,711	237
Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP: Seaside/Salinas	84.334A		18,430	
GEAR UP: South County	84.334A		11,330	
Coastal GEAR-UP	84.334A		1,275,697	
Salinas Valley Futures Gear Up	84.334A		1,013,890	
Subtotal			2,319,347	-
Teacher Quality Partnership Grants				
Project POPPY: Preparing Observational Practitioners through Partnerships Yearlong	84.336S		884,394	
Subtotal			884,394	-
Improving Teacher Quality State Grants				
Federal Monterey Bay World Language Funds				
Pass through from Regents of University of California, Office of President	84.367	ESSA 21-CWLP Monterey Bay	(2,755)	
Federal Monterey Bay World Languages				
Pass through from Regents of University of California, Office of President	84.367	ESSA 22-CWLP Monterey Bay	30,000	
Subtotal			27,245	
Subtotal Department of Education			7,677,759	107,163
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Centers for Disease Control				
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises				
Health Equity Plan for Monterey County Health Department				
Pass through Monterey County Health Department-Behavioral Health	93.391	A-16036	31,576	
Foster Care Title IV-E				
CalSWEC IV-E 2020-21				
Pass through from Regents of University of California, Berkeley	93.658	00010501	778	
22-24 CalSWEC Title IV E Scholarships				
Pass through from Regents of University of California, Berkeley	93.658	11209	161,505	
21st Century Cures Act-Brain Research through Advancing Innovative Technologies				
American Rescue Plan: HRSA Behavioral Health Workforce	93.732		504,055	
Scholarships for Health Professions Students from Disadvantaged Backgrounds				
Swipe In!	93.925		637,024	
Subtotal Department of Health and Human Services			1,334,938	-
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
AmeriCorps				
AmeriCorps VIP, 2020-21				
Pass through from Napa County Office of Education	94.006	N/A	(160)	
AmeriCorps VIP, 2021-22				
Pass through from Napa County Office of Education	94.006		3,314	
AmeriCorps VIP, 2022-23				
Pass through from Napa County Office of Education	94.006		86,073	
Subtotal Corporation for National and Community Service			89,227	-
DEPARTMENT OF HOMELAND SECURITY				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
Project Roomkey 3.0(PRK 3.0-ARPA)				
Pass through City of Salinas	97.036	N/A	164,410	
Project Roomkey 3.0(PRK 3.0-PRK)				
Pass through City of Salinas	97.036	N/A	(760)	
Subtotal Department of Homeland Security			163,650	-
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 16,769,377	\$ 940,275

University Corporation at Monterey Bay
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the University Corporation at Monterey Bay (the Corporation) under programs of the federal government for the year ended June 30, 2023. 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.

**University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023**

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:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
21.027	Coronavirus State and Local Fiscal Recovery Funds
84.031	Higher Education Institutional Aid
93.925	Scholarships for Health Professions Students from Disadvantaged Backgrounds – Scholarships for Disadvantaged Students

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

University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023
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**Section II - Findings Relating to the Financial Statements Which Are Required to be Reported in
Accordance With *Government 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.

University Corporation at Monterey Bay
Status of Prior Year Findings and Questioned Costs – June 30, 2022
Year Ended June 30, 2023

We noted no findings in the prior year.