

University Corporation at Monterey Bay

Federal Awards

Reports and Schedule

Year Ended June 30, 2022

University Corporation at Monterey Bay
Federal Awards
Reports & Schedule
Year Ended June 30, 2022

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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, 2022, and the related notes to the financial statements, which collectively comprise the Corporation’s basic financial statements, and have issued our report thereon dated October 13, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Corporation’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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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.



Glenn Burdette Attest Corporation
San Luis Obispo, California

October 13, 2022



**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control Over Compliance and on the Schedule of Expenditures of Federal Awards
Required by the Uniform Guidance**

Board of Directors
University Corporation at Monterey Bay
Seaside, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited University Corporation at Monterey Bay's (the Corporation), a component unit of California State University, Monterey Bay, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Corporation's major federal programs for the year ended June 30, 2022. The Corporation's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Corporation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of 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.

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

We have audited the financial statements of the Corporation as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements. We issued our report thereon dated October 13, 2022, 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

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Seaside, California
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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 cursive, slightly irregular style.

Glenn Burdette Attest Corporation
San Luis Obispo, California

October 13, 2022

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Program or Cluster Title/ Federal Grantor/ Pass Through Grantor	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
RESEARCH AND DEVELOPMENT (CLUSTER)				
Department of Agriculture:				
Agricultural Research Basic and Applied Research				
Remote Sensing Support for Precision Fumigation in Strawberry Production	10.001		\$ (31)	\$ -
Site-specific Soil Pest Management in Strawberry & Vegetable Cropping Systems - Remote Sensing	10.001		97,883	
Geographic Patterns in Cropland Use in Strawberry Producing Regions of California	10.001		15,726	
Subtotal			113,578	-
Specialty Crop Block Grant Program - Farm Bill				
Extension of the CropManagement Decision-Support System to Viticultural Management				
Pass through from CA Dept. of Food & Agriculture	10.170	20-0001-041-F	93,493	7,183
Evapotranspiration monitoring of three major Salinas Valley specialty crops	10.170	21-0001-035-SF	26,800	
Improving Water Use Efficiency of Cool Season Vegetable Crops	10.170	SA19-4837-01	35,106	
Pass through from Regents of the University of California				
Subtotal			155,399	7,183
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	44,066	
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		29,220	
Subtotal Department of Agriculture			342,263	7,183
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	72,948	
Educational Partnership Program				
NOAA Center for Coastal and Marine Ecosystems				
Pass through from Florida A&M University	11.481	C-5045	(83)	
NOAA Center for Coastal and Marine Ecosystems	11.481	C-5087	42,518	
NOAA Center for Coastal and Marine Ecosystems	11.481	C-5098	104,818	
NOAA Cooperative Science Center for Coastal and Marine Ecosystems-II	11.481	C-5117	63,425	
Ecological Significance of Living Shorelines in Selected Coastal Communities	11.481	C-5060	3,800	
Pass through from Florida A&M University				
Subtotal			214,478	-
Subtotal Department of Commerce			287,426	-
Department of Defense				
Basic and Applied Scientific Research				
SCI Deep Water Monitoring	12.300		118,550	
Subtotal Department of Defense			118,550	-
Department of the Interior				
Assessing wildlife use of 3 types of agricultural ditches: data for co-management of water quality and food safety				
Pass through from Regents of UC/University of California Office of the President	15.805	SA21-5650-02	982	
U.S. Geological Survey Research and Data Collection	15.808		24,306	
Mapping Intertidal Biofilm Community				
U.S. Geological Survey				
Cooperative Research and Training Programs – Resources of the National Park System				
CSUMB Student Illustrator Internship at Mt. Rainier National Park	15.945		8,379	
Subtotal Department of the Interior			33,667	-

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Program or Cluster Title/ Federal Grantor/ Pass Through Grantor	Federal Assistance Listing 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 (BAER) Institute	43.001	NNX12AD05A-CSUMB1	\$ 1,494,584	\$ 6,833
Floating Forests (Year 2) Pass through from University of Massachusetts Boston	43.001	B000768570	11,837	
Subtotal National Aeronautics and Space Administration			<u>1,506,421</u>	<u>6,833</u>
National Science Foundation:				
Mathematical and Physical Sciences				
RUI: Molecular Design Redox Active Deep Eutectic Solvents	47.049		45,104	
MRI: Acquisition of a Benchtop NMR Instrument with Pulsed Field Gradient and Autosampler for Research and Research Training	47.049		145,762	
Geosciences				
ASPIRE	47.050		49,734	
Collaborative Research: Decomping the effects of diversity on the abundance of marine parasites	47.050		31,454	
GEOPATHs-Undergraduate Preparation: Geo-Bridge Program	47.050		69,048	
NSF Ocean Science Diversity Initiative	47.050		66,993	
Renewal: From the Intertidal to the Deep Ocean: Monterey bay REU	47.050		326,688	
The SACNAS Geo-Futures Program	47.050		4,044	
Subtotal			<u>547,961</u>	<u>-</u>
Biological Sciences				
Agricultural Microbiomes Research Coordination Network Pass through from Regents of the University of Minnesota	47.074	H006143901	8,736	
SG/RUI: Collaborative Research	47.074		2,194	
Diversifying and Integrating Marine Stations (DIMS) Network Pass through from Leland Stanford Junior University	47.074	62645835-175816	2,336	
Subtotal			<u>13,266</u>	<u>-</u>
Education and Human Resources				
Replication of a Cohort-Based Computer Science Bachelor's Degree Model	47.076		949,233	498,264
Collaborative Regional Alliance STEM Secondary Teachers	47.076		110,361	32,058
Collaborative Research: Squirreling Around for Science: Incorporating Scieurid Behavioral Research into the Undergraduate Curriculum	47.076		54,916	
Developing Validated Instruments to Measure Student/Faculty Attitudes in Undergraduate Statistics and Data Science Education (MASDER)	47.076		154,452	70,354
HSI Pilot Project: Inclusive and Integrative STEM Education through Undergraduate Research	47.076		129,563	
Computational Science with Environmental Sciences Associated with Habitat Restoration & Education Pass through from Pace University	47.076	TCM002962	9,812	
Subtotal			<u>1,408,337</u>	<u>600,676</u>
Subtotal National Science Foundation			<u>2,160,430</u>	<u>600,676</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	SWRCB0000000000D181500500	7,018	
Development of a Flow Duration Assessment Method for the Arid Southwest (ASW) and Western Mountains (WM) Pass through from Southern California Water Research Project Authority	66.481	16686	60,457	
Subtotal US Environmental Protection Agency			<u>67,475</u>	<u>-</u>
National Institute of Health				
Trans-NIH Research Support				
BD2K Innovative Research Education	93.310		148,929	
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		314,594	58,456
Institutional Research and Academic Career Development Awards (IRACDA) Pass through from University of California, Santa Cruz	93.859		30,068	
Subtotal			<u>344,662</u>	<u>-</u>
Subtotal National Institute of Health			<u>493,591</u>	<u>58,456</u>
Total Research and Development Cluster			<u>5,009,823</u>	<u>673,148</u>

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Program or Cluster Title/ Federal Grantor/ Pass Through Grantor	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF AGRICULTURE				
Hispanic Serving Institutions Education Grants				
Increased Degree in FAHN Sciences	10.223		\$ 36,193	\$ -
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	16,584	
Subtotal Department of Agriculture			<u>52,777</u>	<u>-</u>
DEPARTMENT OF COMMERCE				
Economic Adjustment Assistance				
Startup Monterey Bay Launchpad	11.307		78,801	
<u>COVID-19</u> : CARES: Re-start & Recovery for Monterey Bay	11.307		405,116	
Subtotal			<u>483,917</u>	<u>-</u>
Sea Grant Support				
CSU COAST Scholars-In-Training Pilot Program 2020-21				
Pass through from University of California, San Diego	11.417	R/HCE-20PD	3,184	
Marine Sanctuary Program				
CSU COAST Summer Internships 2021-2026 - NMSF				
Pass through National Marine Sanctuary Foundation	11.429	N/A	12,000	
Cooperative Science and Education Program				
CSU COAST Summer Internships NOAA-NMFS 2019-2022	11.455	N/A	9,000	
CSU COAST Summer Internships 2020-2024: NOAA CoastWatch				
Pass through from the Regents of the University of California, Santa Cruz	11.460	NA20OAR4320278/A21-0439-S0C	3,000	
Subtotal			<u>24,000</u>	<u>-</u>
Subtotal Department of Commerce			<u>511,101</u>	<u>-</u>
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Emergency Solutions Grant Program				
<u>COVID-19</u> : CARES: Emergency Solutions Grant				
Pass through from City of Salinas	14.231	N/A	1,165,471	
<u>COVID-19</u> : CARES: Case Management Services-Rapid Rehousing				
Pass through from City of Salinas	14.231	N/A	219,946	
Subtotal Department of Housing and Urban Development			<u>1,385,417</u>	<u>-</u>
DEPARTMENT OF THE INTERIOR				
Plant Conservation and Restoration Management				
Return of the Natives to BLM/FONM Ensuring Native Plant Success and Future Conservation Leaders	15.245		91,266	
Threatened and Endangered Species				
California Cooperative Ecosystems Studies Unit Return of the Natives Fort Ord	15.246		73,876	
Subtotal Department of the Interior			<u>165,142</u>	<u>-</u>
DEPARTMENT OF TREASURY				
ARPA: Californians for All College Fellowship				
Pass through from OPR/California Volunteers	21.027	CCSFRF009	4,516	-
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		15,675	
Promotion of the Humanities Public Programs				
Tektite Revisited: NASA's Forgotten Underwater Mission	45.164		30,802	
La Via Latina				
Pass through from American Library Association	45.164	105705	316	
Subtotal			<u>31,118</u>	<u>-</u>
Subtotal National Endowment for the Humanities			<u>46,793</u>	<u>-</u>
NATIONAL SCIENCE FOUNDATION				
Education and Human Resources				
California Coast Noyce Scholars (CCNS) Partnership Track 1	47.076	1617.0009	37,535	
Pass through from California State University, Channel Islands				
NSF-CSU LSAMP Louis Stokes STEM Pathways and Research Alliance 20-21	47.076	532943	5,600	
Pass through from University Enterprises Inc.				
Subtotal National Science Foundation			<u>43,135</u>	<u>-</u>

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Program or Cluster Title/ Federal Grantor/ Pass Through Grantor	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
DEPARTMENT OF EDUCATION				
Higher Education Institutional Aid				
Ready Set Transfer				
Pass through from Monterey Peninsula College	84.031	PO31S180134-S1	\$ 89,186	\$ -
Research-based Interventions	84.031C		615,109	
The Making Accessible and Effective Systems for Teacher Readiness				
Outcomes (MAESTROS) Project	84.031S		616,019	100,888
Cabrillo/CSUMB Partnership to Strengthen Transfer Pathways				
Pass through from Cabrillo Community College District	84.031S	PO B0024828	55,092	
Mentorship and Equity in Transitions to Achieve Student Success (METAS)	84.031S		384,914	
Subtotal			<u>1,760,320</u>	<u>100,888</u>
TRIO Student Support Services				
TRIO: Student Support Services	84.042A		261,965	
TRIO: SSS-STEM/HS	84.042A		245,778	
Subtotal			<u>507,743</u>	<u>-</u>
TRIO: Talent Search				
Educational Talent Search	84.044A		717,753	
TRIO: Upward Bound				
TRIO: Upward Bound Pajaro Valley & North Monterey County HS	84.047A		255,763	8,625
TRIO: Upward Bound Soledad & Watsonville	84.047A		297,097	39,795
Subtotal			<u>1,270,613</u>	<u>48,420</u>
Migrant Education College Assistance Migrant Program				
CAMP 2019-2024	84.149A		476,565	
Subtotal			<u>476,565</u>	<u>-</u>
TRIO McNair Post-Baccalaureate Achievement				
TRIO: McNair Postbaccalaureate Achievement Program	84.217A		126,838	
Special Education Personnel Development to Improve Services & Results for Children with Disabilities				
Preparing School Social Workers	84.325K		5,995	
Subtotal			<u>132,833</u>	<u>-</u>
Gaining Early Awareness and Readiness for Undergraduate Programs				
GEAR UP: Seaside/Salinas	84.334A		412,938	
GEAR UP: South County	84.334A		242,268	
Coastal GEAR-UP	84.334A		1,047,419	
Salinas Valley Futures Gear Up	84.334A		62,819	
Subtotal			<u>1,765,444</u>	<u>-</u>
Teacher Quality Partnership Grants				
El Camino Education Alliance	84.336S		(606)	
Project POPPY: Preparing Observational Practitioners through Partnerships Yearlong	84.336S		792,254	
Subtotal			<u>791,648</u>	<u>-</u>
Improving Teacher Quality State Grants				
MBWLP-NCLB 2020-21				
Pass through from Regents of University of California, Office of President	84.367	N/A	(2,963)	
Federal Monterey Bay World Language Funds				
Pass through from Regents of University of California, Office of President	84.367	N/A	32,755	
Subtotal			<u>29,792</u>	<u>-</u>
Subtotal Department of Education			<u>6,734,958</u>	<u>149,308</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Community Services Block Grant				
COVID-19: CSUMB CARES Outreach				
Pass through from Monterey/San Benito Counties Coalition of Homeless Service Providers	93.569	N/A	(51)	
Foster Care Title IV-E				
CalSWEC IV-E 2020-21				
Pass through from Regents of University of California, Berkeley	93.658	00010501	130,579	
21st Century Cures Act-Brain Research through Advancing Innovative Technologies				
American Rescue Plan: HRSA Behavioral Health Workforce	93.732		390,027	
Scholarships for Health Professions Students from Disadvantaged Backgrounds				
Swipe In!	93.925		617,365	
Subtotal Department of Health and Human Services			<u>1,137,920</u>	<u>-</u>

**University Corporation at Monterey Bay
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022**

Program or Cluster Title/ Federal Grantor/ Pass Through Grantor	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
AmeriCorps				
AmeriCorps VIP, 2019-20 Pass through from Napa County Office of Education	94.006	N/A	\$ (79)	\$ -
AmeriCorps VIP, 2020-21 Pass through from Napa County Office of Education	94.006	N/A	5,748	
AmeriCorps VIP, 2021-22 Pass through from Napa County Office of Education	94.006		81,101	
Subtotal Corporation for National and Community Service			<u>86,770</u>	<u>-</u>
DEPARTMENT OF HOMELAND SECURITY				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)				
COVID-19: Project Roomkey				
Pass through from Monterey/San Benito Counties Coalition of Homeless Service Providers	97.036	N/A	18,796	
COVID-19: Project Roomkey 3.0(PRK 3.0-ARPA)				
Pass through City of Salinas	97.036	N/A	291,590	
COVID-19: Project Roomkey 3.0(PRK 3.0-PRK)				
Pass through City of Salinas	97.036	N/A	170,601	
Subtotal Department of Homeland Security			<u>480,987</u>	<u>-</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 15,659,339</u>	<u>\$ 822,456</u>

University Corporation at Monterey Bay
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2022

Note 1: Basis of Presentation

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

Note 2: Summary of Significant Accounting Policies

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

Note 3: Indirect Cost Rate

The Corporation has not elected to use the ten percent de minimis indirect cost rate as allowed under the Uniform Guidance, but rather the rates established directly with the respective federal agencies.

**University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022**

Section I - Summary of Auditors' Results

Financial Statements

- (a) Type of auditors' report issued on financial statements: **Unmodified.**
- (b) Internal control over financial reporting:
 - Material weakness(es) identified: **No.**
 - Significant deficiencies identified not considered to be material weaknesses: **None Reported.**
- (c) Noncompliance material to financial statements noted: **No.**

Federal Awards

- (d) Internal control over major programs:
 - Material weakness(es) identified: **No.**
 - Significant deficiencies identified not considered to be material weaknesses: **None Reported.**
- (e) Type of auditors' report issued on compliance for major programs: **Unmodified.**
- (f) Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a):
No.
- (g) Dollar threshold used to distinguish between Type A and Type B programs: **\$750,000.**
- (h) Major Programs:

<i>Assistance Listing Number(s)</i>	<i>Name of Federal Program or Cluster</i>
Multiple	Research & Development Cluster
14.231	Emergency Solutions Grants Program
84.334	Gear-Up
97.036	Disaster Grants – Public Assistance

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

University Corporation at Monterey Bay
Schedule of Findings and Questioned Costs
Year Ended June 30, 2022
Page 2

**Section II - Findings Relating to the Financial Statements Which Are Required to be Reported in
Accordance With *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, 2021
Year Ended June 30, 2022

We noted no findings in the prior year.