

**CAL STATE L.A. UNIVERSITY
AUXILIARY SERVICES, INC.**

(a Component Unit of California
State University, Los Angeles)

Single Audit Reports

Year Ended June 30, 2018



Certified
Public
Accountants

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
(a Component Unit of California State University, Los Angeles)

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

Board of Directors
Cal State L.A. University Auxiliary Services, Inc.
Los Angeles, California

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 Cal State L.A. University Auxiliary Services, Inc. (UAS), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements, and have issued our report thereon dated September 24, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered UAS'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 UAS's internal control. Accordingly, we do not express an opinion on the effectiveness of UAS'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 UAS's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether UAS'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 UAS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering UAS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Macias Gini & O'Connell LLP

Los Angeles, California
September 24, 2018



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Board of Directors
Cal State L.A. University Auxiliary Services, Inc.
Los Angeles, California

Report on Compliance for Each Major Federal Program

We have audited Cal State L.A. University Auxiliary Services, Inc.'s (UAS) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of UAS's major federal programs for the year ended June 30, 2018. UAS's major federal programs are identified in the summary of auditor's 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.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of UAS'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 UAS'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 UAS's compliance.

Opinion on Each Major Federal Program

In our opinion, UAS 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 UAS 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 UAS'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 UAS'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 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 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.

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 UAS as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise UAS's basic financial statements. We issued our report thereon dated September 24, 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 that collectively comprise the basic 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 basic 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.

Macias Gini É O'Connell LAP

Los Angeles, California
November 15, 2018

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
OTHER AWARDS:					
U.S. Department of Agriculture					
CFDA # 10.558 - Child and Adult Care Food Program					
Child Care Food Program 2016-2017	10.558	California Department of Education	13529/13534	\$ -	\$ 16,359
Child Care Food Program 2017-2018	10.558	California Department of Education	13529/13534	-	54,192
Subtotal CFDA # 10.558				-	70,551
CFDA # 10.561 - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program					
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB16-047	-	6,184
CalFresh Outreach Plan	10.561	CSU Chico Research Foundation	SUB16-047	-	22,029
Subtotal CFDA # 10.561				-	28,213
Subtotal U.S. Department of Agriculture				-	98,764
U.S. Department of Commerce					
CFDA # 11.300 - Investments for Public Works and Economic Development Facilities					
BioSciences Business Incubator	11.300			-	(400,145) *
Subtotal CFDA # 11.300				-	(400,145)
Subtotal U.S. Department of Commerce				-	(400,145)
U.S. Department of Defense					
CFDA # 12.300 - Basic and Applied Scientific Research					
Naval STEM Program at Cal State LA	12.300			-	105,663
Subtotal CFDA # 12.300				-	105,663
Subtotal U.S. Department of Defense				-	105,663
U.S. Department of Justice					
CFDA # 16.738 - Edward Byrne Memorial Justice Assistance Grant Program					
Drug Enforcement, Education and Prevention Project	16.738	Los Angeles Interagency Metropolitan Police (LA IMPACT)		-	56,462
Subtotal CFDA # 16.738				-	56,462
Subtotal U.S. Department of Justice				-	56,462
U.S. Department of Transportation					
CFDA # 20.109 - Air Transportation Centers of Excellence					
Evaluation of Metrics and FAA Tools for Climate Impacts from Aviation	20.109	University of Illinois at Urbana- Champaign	16183	-	35,562
Subtotal CFDA # 20.109				-	35,562
CFDA # 20.215 - Highway Training and Education					
CSULA - Summer Transportation Institute (STI) 2017-2018	20.215	California Department of Transportation	88A0110	-	46,530
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	10,000
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	7,398
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	5,000
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	3,477
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	3,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
Dwight David Eisenhower Transportation Fellowship Program	20.215			-	1,500
Ladders of Opportunity	20.215	California Department of Transportation	50A0054	-	9,046
National Summer Transportation Institute	20.215	California Department of Transportation	88A0124	-	1,951
Subtotal CFDA # 20.215				-	89,902
Subtotal U.S. Department of Transportation				-	125,464

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of the Treasury					
CFDA # 21.009 - Volunteer Income Tax Assistance (VITA) Matching Grant Program					
CSULA VITA (Volunteer Income Tax Assistance) Program 2016-2017	21.009			-	30,110
Subtotal CFDA # 21.009				-	30,110
Subtotal U.S. Department of the Treasury				-	30,110
National Endowment for the Humanities					
CFDA # 45.160 - Promotion of the Humanities Fellowships and Stipends					
A Linguistic Study of Brasillica	45.160			-	25,194
Unemployment in 20th Century Chile	45.160			-	50,400
Subtotal CFDA # 45.160				-	75,594
Subtotal National Endowment for the Humanitie				-	75,594
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
Revolutionizing Metallic Biomaterials for National Science Foundation	47.041	North Carolina Agricultural & Technical State University	260118B (EEC-0812348) Mod 10	-	10,743
MRI: Acquisition of a State-of-the Art Shake Table System to Enhance Teaching and Research at California State University, Los Angeles	47.041			-	45,258
Subtotal CFDA # 47.041				-	56,001
CFDA # 47.070 - Computer and Information Science and Engineering					
I-Corps Antifreeze Protein Addictive - I:Corps Site: A Biological Sciences Site for the California State University 2016-2017	47.070	San Diego State University Research Foundation	SA0000467 Amend # 2	-	(116) *
I-Corps: Thermal Protection Method - I:Corps Site: A Biological Sciences Site for the California State University 2016-2017	47.070	San Diego State University Research Foundation	SA0000467 Amend # 2	-	116
2017-2018 I-Corps Micro-Grant - I:Corps Site: A Biological Sciences Site for California State University	47.070	San Diego State University Research Foundation	SA0000467 Amend # 3	-	2,548
Subtotal CFDA # 47.070				-	2,548
CFDA # 47.076 - Education and Human Resources					
Development and Implementation of a Novel Approach to Teaching Engineering Fundamentals to Engineering Students at CSULA	47.076			-	(3,121) *
BOOST: Bridge Opportunities Offered for the Sophomore Transition	47.076			-	86,441
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XII) 2016-2017	47.076	University Enterprises, Inc., CSU Sacramento	526161	-	48,865
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XIII) 2016	47.076	University Enterprises, Inc., CSU Sacramento	528261	-	511,196
Louis Stokes Alliance for Minority Participation Bridge to the Doctorate (Cohort XIV) 2017	47.076	University Enterprises, Inc., CSU Sacramento	529851	-	495,850
ADVANCE Partnership: From the Classroom to the Field: Improving the Workplace in the Geosciences	47.076			-	1,498
CSU-LSAMP (Louis Stokes Alliance for Minority Participation) Senior Phase - Phase V - Year 5 2017-2018	47.076	University Enterprises, Inc., CSU Sacramento	523831 Amend # 523835	-	30,000
Subtotal CFDA # 47.076				-	1,170,729
Subtotal National Science Foundation				-	1,229,278
U.S. Department of Education					
CFDA # 84.031 - Higher Education Institutional Aid					
STEM Pipeline Los Angeles City College	84.031	Los Angeles Community College District	4500244240	-	36,994
Subtotal CFDA# 84.031				-	36,994

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 84.047 - TRIO_Upward Bound					
Upward Bound Regular-Pasadena	84.047A			-	183,295
Upward Bound Regular-Los Angeles	84.047A			-	95,386
Upward Bound Regular-Pasadena	84.047A			-	275,982
Upward Bound Regular-Los Angeles	84.047A			-	224,649
Upward Bound Math/Science Los Angeles	84.047M			-	69,551
Upward Bound Math/Science Pasadena	84.047M			-	85,479
Upward Bound Math/Science Los Angeles	84.047M			-	205,787
Upward Bound Math/Science Pasadena	84.047M			-	215,314
Subtotal CFDA # 84.047A through CFDA # 84.047M				<u>-</u>	<u>1,355,443</u>
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
STEM Education Consortium	84.116F			239,932	639,496
Subtotal CFDA # 84.116F				<u>239,932</u>	<u>639,496</u>
CFDA # 84.126 - Rehabilitation Services_Vocational Rehabilitation Grants to States					
Work Ability IV (WAIV) Program	84.126A	California Department of Rehabilitation	28901	-	(1,980) *
Work Ability IV (WAIV) Program 2016-2017	84.126A	California Department of Rehabilitation	30036	-	625
2017-2018 Workability IV (WAIV)	84.126A	California Department of Rehabilitation	30036 Amendment No. 1	-	103,697
Subtotal CFDA # 84.126A				<u>-</u>	<u>102,342</u>
CFDA # 84.325 - Special Education Personnel Development to Improve Services and Results for Children with Disabilities					
Preparing Effective Transition Teachers of Students with Visual Impairments (PEET)	84.325	San Francisco State University Foundation	S13-0004	-	114,317
Leadership in Special Education for High Need Children in Poverty Schools (Project LEAD)	84.325D			-	183,774
Project START UP (Special Education Teacher Education and Research on Teaching Urban Population)	84.325D			-	250,023
Combined Priority for Personnel Development	84.325K			-	31,527
Combined Priority for Personnel Development	84.325K			-	193,544
Subtotal CFDA # 84.325 through 84.325K				<u>-</u>	<u>773,185</u>
CFDA # 84.327 - Special Education_Educational Technology Media, and Materials for Individuals with Disabilities					
Braille Challenge App	84.327S			66,585	506,606
Subtotal CFDA # 84.327S				<u>66,585</u>	<u>506,606</u>
CFDA # 84.334 - Gaining Early Awareness and Readiness for Undergraduate Programs					
LAUSD - Go Central City GEARUP 4LA	84.334	LA Unified School District	4400005612	-	96,069
Subtotal CFDA # 84.334				<u>-</u>	<u>96,069</u>
CFDA # 84.335 - Child Care Access Means Parents in School					
Childcare Access Means Parents in School	84.335A			-	180,566
Subtotal CFDA # 84.335A				<u>-</u>	<u>180,566</u>
CFDA # 84.336 - Teacher Quality Partnership Grants					
Los Angeles Urban Teacher Residency Program Transformation Initiative	84.336S			948,785	2,133,468
Subtotal CFDA # 84.336S				<u>948,785</u>	<u>2,133,468</u>

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 84.367 - Improving Teacher Quality State Grants					
Invitational Leadership Institute to Invest in Developing New Teacher Leaders	84.367	National Writing Project	00-CA17-SEED2016-ILI	-	5,000
Subtotal CFDA # 84.367				-	5,000
CFDA # 84.411 - Investing in Innovation (i3) Fund					
Innovation Validation Grant	84.411B	University of California, Irvine	2014-3025	-	205,224
Subtotal CFDA # 84.411B				-	205,224
CFDA # 84.418 - Promoting Readiness of Minors in Supplemental Security Income					
CaPROMISE: Promoting the Readiness of Minors in Supplemental Security Income 2016-2017	84.418	Department of Rehabilitation	30120	-	46,768
CaPROMISE: Promoting the Readiness of Minors in Supplemental Security Income 2017-2018	84.418	Department of Rehabilitation	30120 Amendment 1	-	135,122
Subtotal CFDA # 84.418				-	181,890
CFDA # 84.421 - California Career Innovations: Work Based Learning Initiative (CA Innovations - CCD)					
2016-2017 CCI: Work Based Learning Initiative (CA Innovations)	84.421B	Department of Rehabilitation	30274	-	135,743
Subtotal CFDA # 84.421B				-	135,743
Subtotal U.S. Department of Education				1,255,302	6,352,026
U.S. Department of Health and Human Services					
Child Care and Development Fund (CCDF) Cluster					
CFDA # 93.575 - Child Care and Development Block Grant					
General Child Care Program 2017-2018	93.575	California Department of Education	15136 CCTR-7069	-	42,507
CA State Preschool Program 2017-2018	93.575	California Department of Education	15136 CSPP-7157	-	14,615
Subtotal CFDA # 93.575				-	57,122
CFDA # 93.596 - Child Care Mandatory and Matching Funds of the Child Care and Development Fund					
General Child Care Program 2017-2018	93.596	California Department of Education	13609 CCTR-7069	-	92,483
CA State Preschool Program 2017-2018	93.596	California Department of Education	13609 CSPP-7157	-	31,819
Subtotal CFDA # 93.596				-	124,302
Subtotal Child Care and Development (CCDF) Cluster				-	181,424
CFDA # 93.658 - Foster Care Title IVE					
CALSWEC 1 Full-Time and Part-Time Training Program 2015-2016	93.658	Regents of the University of California	00008897 (15-IA-00850)	-	72
CALSWEC 1 Full-Time and Part-Time Training Program 2016-2017	93.658	Regents of the University of California	00009238 (16-IA-00775)	-	105,072
CALSWEC 1 Full-Time and Part-Time Training Program 2017-2018	93.658	Regents of the University of California	00009238 (16-IA-00775) Amendment 1	-	971,854
Subtotal CFDA # 93.658				-	1,076,998
CFDA # 93.778 - Medical Assistance Program					
Local Dental Pilot Project	93.778	Department of Health Care Services	16-93566	123,800	1,451,861
2017-18 In-Home Supportive Services (IHSS) La Capacity Building Project	93.778	San Diego State University Research Foundation	SA0000503 Amendment 3	-	125,395
Subtotal CFDA # 93.778				123,800	1,577,256
Subtotal U.S. Department of Health and Human Services				123,800	2,835,678
CFDA # 94.006 - AmeriCorps					
JumpStart - East Los Angeles 2016-2017	94.006	JumpStart for Young Children, Inc.	230200	-	24,903
Jumpstart - East Los Angeles 2017-2018	94.006	JumpStart for Young Children, Inc.	230200	-	50,519
Subtotal CFDA # 94.006				-	75,422
Subtotal AmeriCorps				-	75,422
Total Other Awards				1,379,102	10,584,316

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
RESEARCH AND DEVELOPMENT AWARDS:					
U.S. Department of Agriculture					
CFDA # 10.310 - Agriculture and Food Research Initiative (AFRI)					
Improving the Sensory Attribute	10.310			327	37,595
Subtotal CFDA # 10.310				327	37,595
Subtotal U.S. Department of Agriculture				327	37,595
U.S. Department of Commerce					
CFDA # 11.020 - Cluster Grants					
L.A BioStart BioScience Entrepreneur	11.020			19,875	145,681
Subtotal CFDA # 11.020				19,875	145,681
Subtotal U.S. Department of Commerce				19,875	145,681
U.S. Department of Defense					
CFDA # 12.630 - Basic, Applied, and Advanced Research in Science and Engineering					
Non-Contract Geophysical Methods to Predict Near-Surface Seafloor Soil Properties	12.630			-	114,674
Subtotal CFDA # 12.630				-	114,674
CFDA # 12.800 - Air Force Defense Research Sciences Program					
Theoretical/Computational Studies of High-Temperature Superconductivity from Quantum Magnetism	12.800			-	82,611
Subtotal CFDA # 12.800				-	82,611
Subtotal U.S. Department of Defense				-	197,285
U.S. Department of Interior					
CFDA # 15.530 - Water Conservation Field Services (WCFS)					
Decentralized Water Distribution Systems and On-Site Water Treatment Centers	15.530	Metropolitan Water District of Southern California	R14AP00057	-	6,000
Subtotal CFDA # 15.530				-	6,000
CFDA # 15.954 - National Park Service Conservation, Protection, Outreach, and Education					
Bird & Butterfly Community Response to Large-Scale Invasive Plant Removal and Native Plant Restoration	15.954			-	39,859
Subtotal CFDA # 15.954				-	39,859
Subtotal U.S. Department of Interior				-	45,859
U.S. Department of Justice					
CFDA # 16.560 - National Institute of Justice Research, Evaluation, and Development Project Grants					
Questioning Bias: Validating a Bias Crime Victim	16.560	Vera Institute of Justice	2015-R2-CX-0037	-	6,604
Subtotal CFDA # 16.560				-	6,604
CFDA # 16.818 - Children Exposed to Violence					
OJJDP FY2015 Design Study of Dual System Youth	16.818			217,811	474,274
Subtotal CFDA # 16.818				217,811	474,274
Subtotal U.S. Department of Justice				217,811	480,878
U.S. Department of Transportation					
CFDA # 20.200 - Highway Research and Development Program					
Second Strategic Highway Research Program (SHRP2) Education connection	20.200			-	1,314
Subtotal CFDA # 20.200				-	1,314

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 20.701 - University Transportation Centers Program					
University Transportation for Underground	20.701	Colorado School of Mines	69A3551747118	-	121,222
2017-2018 University Transportation Center for Underground Transportation Infrastructure	20.701	Colorado School of Mines	401208-5801 Amendment No. 1	-	63,095
Subtotal CFDA # 20.701				-	184,317
Subtotal U.S. Department of Transportation				-	185,631
National Aeronautics and Space Administration					
CFDA # 43.001 - Science					
Development of a Virtual Reality Application for the Moon and Mars	43.001	Jet Propulsion Laboratory	1559889	-	11,648
Subtotal CFDA # 43.001				-	11,648
CFDA # 43.007 - Space Operations					
Pore-Mushy Zone Interaction during Directional Solidification of Alloys	43.007			35,900	138,985
Subtotal CFDA # 43.007				35,900	138,985
CFDA # 43.008 - Education					
Data Intensive Research & Education Center for Science, Technology, Engineering and Mathematics (DIRECT-STEM)	43.008			333,127	965,029
Subtotal CFDA # 43.008				333,127	965,029
Subtotal National Aeronautics and Space Administration				369,027	1,115,662
National Science Foundation					
CFDA # 47.041 - Engineering Grants					
I-Corps Antifreeze Polypeptide-Based Systems - I-Corps Site: A Biological Sciences Site for the California State University	47.041			-	16,072
EcoCar3: Advancing STEM Education, Innovation, Diversity and Outreach through Advanced Vehicle Technology Competitions	47.041	American Society for Engineering Education	1560873	-	7,789
Subtotal CFDA # 47.041				-	23,861
CFDA # 47.049 - Mathematical and Physical Sciences					
Synchrony in Metapopulations at Multiple Time-Scales: Theory, Experiments and Field Data	47.049			37,080	64,158
RUI: Collaborative Research on Photo degradation of Oxygenated Polycyclic Aromatic Hydrocarbons on Environmental Interfaces	47.049			-	(355) *
PREM: Cal State LA & Penn State Partnership for Materials Research and Education Development	47.049			39,543	452,300
RUI: Graph Coloring and Choosability	47.049			-	44,938
RUI: Collaborative Research on the Role of Singlet	47.049			-	126,576
MRI: Acquisition of a Rheometer for Research and Research Training in Science and Engineering at CSULA	47.049			-	1,489
Collaborative Research: LSC Center for Coatings Research	47.049			-	12,420
Subtotal CFDA # 47.049				76,623	701,526
CFDA # 47.050 - Geosciences					
RUI: Collaborative Research: Spatial Realism in the Mussel Bed Disturbance Paradigm	47.050			-	3,936
Subtotal CFDA # 47.050				-	3,936
CFDA # 47.070- Computer and Information Science and Engineering					
MRI Collaborative: Development of an Intelligent, Autonomous, Unmanned, Mobile Sensor	47.070			-	10,786
Subtotal CFDA # 47.070				-	10,786

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 47.074 - Biological Sciences					
Collaborative: RUI: ARTS: Revisionary Systematics of Herbivorous Sea Slugs: Identifying Traits that Promote Diversification and Morphological Novelty....	47.074			-	3,250
RUI: Collaborative Research: Phylogenomics of Cypridinidae (Ostracoda): Evolutionary Origins of Bioluminescence and Complex Behavioral Displays	47.074			-	77,767
Collaborative Research: RUI Sink or Swim: Phenomic and Transcriptomic Diversification of Sculpins (Teleostei: Cottidae) Endemic to Lake Baikal, Russia	47.074			-	59,676
Collaborative Research: Dimensions: Desiccation and Diversity in Dryland Mosses	47.074			-	18,434
Subtotal CFDA # 47.074				-	159,127
CFDA # 47.076 - Education and Human Resources					
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	661,098
CREST Center for Energy and Sustainability at California State University, Los Angeles	47.076			-	33,292
Collaborative Research: First Year Experience for Engineering, Computer Science and Technology	47.076			-	72,038
Subtotal CFDA # 47.076				-	766,428
CFDA # 47.079 - Office of International and Integrative Activities					
Collaborative Research: US-Brazil IRES/Analytical Applications of Nanomaterials and Microfluidic Devices	47.079			-	28,329
Subtotal CFDA # 47.079				-	28,329
Subtotal National Science Foundation				76,623	1,693,993
U.S. Department of Energy					
CFDA # 81.049 - Office of Science Financial Assistance Program					
Design Principles for Quantum Hall States	81.049	Princeton University	ORPA001784	-	102,552
Subtotal CFDA # 81.049				-	102,552
CFDA # 81.087 - Renewable Energy Research and Development					
CSULA Hydrogen Refueling Facility Performance Evaluation and Optimization	81.087			-	11,185
Subtotal CFDA # 81.087				-	11,185
Subtotal U.S. Department of Energy				-	113,737
U.S. Department of Education					
CFDA # 84.031 - Higher Education Institutional Aid					
Expanding Opportunities for Pre-Health and Life Science Professionals	84.031M			-	626,553
Subtotal CFDA# 84.031M				-	626,553
CFDA # 84.116 - Fund for the Improvement of Postsecondary Education					
Promoting Active Learning Strategies Through the Flipped Class Model in STEM courses at San Jose University, California State University-Los Angeles, and Cal Poly Pomona	84.116F	San Jose State University	21-2000-5532-CSULA 2015	-	99,682
Subtotal CFDA # 84.116F				-	99,682
CFDA # 84.305A - Education Research, Development and Dissemination					
Scale-Up Evaluation of Reading Intervention for First Grade English Learners	84.305A	University of Houston	R-14-0113	-	765
Subtotal CFDA # 84.305A				-	765
Subtotal U.S. Department of Education				-	727,000

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services					
CFDA # 93.113 - Environmental Health					
Maternal and Developmental Risks from Environmental and Social Stressors (MADRES)	93.113	University of Southern California	66677998	-	37,894
Subtotal CFDA # 93.113				-	37,894
CFDA # 93.121 - Oral Diseases and Disorders Research					
Exploring the Role of Wdr68 in Craniofacial Development in Zebrafish	93.121			-	23,947
Subtotal CFDA # 93.121				-	23,947
CFDA # 93.173 - Research Related to Deafness and Communication Disorders					
Profiles and Progress in Spanish English Bilinguals with Language Impairment: Development of a Criterion Reference Measure	93.173	The University of Texas at Austin	UTA16-000682	-	32,844
Subtotal CFDA # 93.173				-	32,844
CFDA # 93.310 - Trans-NIH Research Support					
Lifecourse Approach to Developmental Repercussions of Environmental Agents on Metabolic	93.310	University of Southern California	80596397	-	10,832
Lifecourse Approach to Developmental Repercussions of Environmental Agents on Metabolic and Respiratory Health	93.310	University of Southern California	80596397 Amendment 1	-	46,500
Subtotal CFDA # 93.310				-	57,332
CFDA # 93.393 - Cancer Cause and Prevention Research					
Epigenetic Damage in Women Living in LA Food-desert Zip Codes	93.393	Beckman Research Institute City of Hope	53332.2004159.669202	-	13,058
Subtotal CFDA # 93.393				-	13,058
CFDA # 93.398 - Cancer Research Manpower					
Improving Patient-Centered Communication & Cancer Care	93.398	Beckman Research Institute City of Hope	51834.2000560.669301	-	43,975
Subtotal CFDA # 93.398				-	43,975
CFDA # 93.433 - ACL National Institute on Disability, Independent Living, and Rehabilitation Research					
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project	93.433			-	75,479
The Disability, Rehabilitation, Engineering Access for Minorities (DREAM) Project	93.433			-	126,182
Subtotal CFDA # 93.433				-	201,661
CFDA # 93.847 - Diabetes, Digestive, and Kidney Diseases Extramural Research					
Impact of HIV/SIV Infection on Paneth and Intestinal Stem Cell Infection	93.847	Tulane University	TUL-HSC-55249-16/17	-	32,008
Subtotal CFDA # 93.847				-	32,008
CFDA # 93.853 - Extramural Research Programs in the Neurosciences and Neurological Disorders					
Adaptations to Robotic Resistance during Treadmill Training in SCI Rats	93.853			-	33,565
Subtotal CFDA # 93.853				-	33,565

The accompanying notes are an integral part of this schedule.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

Federal Grantor / Program or Cluster Title	Catalog of Federal Domestic Assistance (CFDA) Number	Pass-Through Grantor	Pass-Through Entity's Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
CFDA # 93.859 - Biomedical Research and Research Training					
Research Initiative for Scientific Enhancement (RISE) Option 3	93.859			-	123,966
Bridges To The Future	93.859			-	345,044
Spin Labeled Ice Binding Proteins for Molecular Antifreeze Mechanistic Study	93.859			-	36,875
Macromolecular Interactions of t-Darpp and Darpp-32 subcontract from the City of Hope 2015-2016	93.859	Beckman Research Institute City of Hope	50607.2000478.669301	-	34,038
The Crosstalk Between Arginine Methylation and Science Phosphorylation in Histone H3	93.859			-	101,407
Identification and Molecular Basis for Efficient Antifreeze Protein Enhancers	93.859			-	107,974
2016-2017 MARC Undergraduate Student Training in Academic Research	93.859			-	45,569
L.A. Basin Bridges to the PhD Program 2016-2017	93.859			6,002	160,848
UPLIFT UCLA Postdocs Longitudinal Investment in Faculty Training	93.859	Regents of the University of California	1445 G UA813	-	10,822
Investigating if Mad Linker Phosphorylations can control BMP Receptor Turnover	93.859			-	118,220
AK4 Expression Coordinates Dual AMPK and mTOR Signaling	93.859			-	167,098
MARC Undergraduate Student Training in Academic Research 2017-2018	93.859			-	442,929
Research Initiative for Scientific Enhancement (RISE)	93.859			-	1,244,468
Macromolecular Interactions of t-Darpp and Darpp-32	93.859			-	237,304
The Role of Zinc Ions for RNA Binding and Catalytic Function of the DYW-deaminase	93.859			-	76,232
2017-2018 Uplift: UCLA Postdoc's Longitudinal Investment in Faculty Training	93.859	Regents of the University of California	1445 G UA813 Amendment 1	-	20,307
MARC Undergraduate Student Training in Academic Research 2018-2019	93.859			-	18,490
Subtotal CFDA # 93.859				6,002	3,291,591
CFDA # 93.866 - Aging Research					
Religiosity and Mortality in Later Life	93.866	Syracuse University	SP-27843-1-04011-S01	-	17,254
Subtotal CFDA # 93.866				-	17,254
Subtotal U.S. Department of Health and Human Services				6,002	3,785,129
Total Research and Development Awards				689,665	8,528,450
Total Expenditures of Federal Awards				\$ 2,068,767	\$ 19,112,766

* Credit balances represent a transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

The accompanying notes are an integral part of this schedule.

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CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the Cal State L.A. University Auxiliary Services, Inc. (UAS) 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 (CFR) 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 UAS, it is not intended to and does not present the financial position, changes in net position or cash flows of UAS. UAS' reporting entity is defined in Note 1 to UAS's financial statements.

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 may or may not be allowable or may be 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, such as a transfer of expenses incurred in the previous year to a continuing project in the current fiscal year.

3. INDIRECT COST RATE

UAS has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

4. SUBRECIPIENTS

UAS passes certain financial awards received to other governments or not-for-profit agencies (subrecipients). As Note 2 describes, UAS reports expenditures of federal awards to subrecipients on an accrual basis.

5. FEDERAL GRANTOR PROGRAM NAME

The program name shown on the Schedule represents the name of the program according to the grant agreement. For purposes of identifying major programs on the Schedule, the program name that corresponds to the Catalog of Federal Domestic Assistance (CFDA) was utilized.

6. RESEARCH AND DEVELOPMENT CLUSTER

A cluster is defined as a grouping of Federal programs who are closely related and share common compliance requirements. For programs with identical CFDA numbers as shown on the Schedule, the substance of the agreement between UAS and the funding agency is evaluated to determine the proper inclusion into the Research and Development cluster.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2018

Section I Summary of Auditor's Results

FINANCIAL STATEMENTS

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

FEDERAL AWARDS

Internal control over major federal programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
84.327S	Special Education - Educational Technology, Media, and Materials for Individuals with Disabilities
93.575/93.596	Child Care and Development Fund (CCDF) Cluster
93.778	Medical Assistance Program
10.310, 11.020, 12.630, 12.800, 15.530, 15.954, 16.560, 16.818, 20.200, 20.701, 43.001, 43.007, 43.008, 47.041, 47.049, 47.050, 47.070, 47.074, 47.076, 47.079, 81.049, 81.087, 84.031, 84.116, 84.305, 93.113, 93.121, 93.173, 93.310, 93.393, 93.398, 93.433, 93.847, 93.853, 93.859, 93.866	Research and Development Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as a low-risk auditee? Yes

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2018

Section II Financial Statement Findings

None noted.

Section III Federal Award Findings and Questioned Costs

None noted.

CAL STATE L.A. UNIVERSITY AUXILIARY SERVICES, INC.
Summary Schedule of Prior Year Audit Findings
For the Year Ended June 30, 2018

There were no audit findings noted for the year ended June 30, 2017.