

**San Diego State University
Research Foundation**
(A Component Unit of San Diego State
University)

Compliance Report
June 30, 2013

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**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Research and Development:			
U.S. Department of Agriculture:			
Direct Programs:			
Department of Agriculture Contracts/Letters of Agreement	10.000		\$ 11,409
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688		86,586
Total U.S. Department of Agriculture			<u>97,995</u>
U.S. Department of Commerce:			
Direct Programs:			
Department of Commerce Contracts/Letters of Agreement	11.000		8,185
Economic Adjustment Assistance	11.307		204,340
Measurement and Engineering Research and Standards	11.609		<u>127,844</u>
			340,369
Pass-through California Sea Grant College Program			
Sea Grant Support	11.417	NA10OAR4170060 R/ENV-221	6,701
Sea Grant Support	11.417	R/ENV-216EPD/PO10309608	929
Sea Grant Support	11.417	R/MFA-25A 10-049 PO10320497	37,577
Pass-through Oregon State University			
National Oceanic and Atmospheric Administration (NOAA) Cooperative Institutes	11.432	NA244B-A	59,801
Pass-through National Fish and Wildlife Foundation			
Habitat Conservation	11.463	9916.11.030648	<u>14,775</u>
Total U.S. Department of Commerce			<u>460,152</u>
U.S. Department of Defense:			
Direct Programs:			
Department of Defense Contracts/Letters of Agreement	12.000		621,354
Collaborative Research and Development	12.114		64,987
Basic and Applied Scientific Research	12.300		4,713,460
Basic Scientific Research	12.431		222,591
Basic, Applied, and Advanced Research in Science and Engineering	12.630		6,056
Air Force Defense Research Sciences Program	12.800		<u>210,328</u>
			5,838,776
Pass-through AECOM Technology Corporation			
Department of Defense Contracts/Letters of Agreement	12.000	07080423.87	27,631
Pass-through General Atomics Corporation			
Department of Defense Contracts/Letters of Agreement	12.000	PO 4500037370 CO 01	94,309
Pass-through General Dynamics NASSCO			
Department of Defense Contracts/Letters of Agreement	12.000	PO MU562362-D	26,247
Pass-through Materials Sciences Corporation			
Department of Defense Contracts/Letters of Agreement	12.000	PO 5836-DG18-24	23,657
Pass-through NextGen Aeronautics			
Department of Defense Contracts/Letters of Agreement	12.000	PO 11-05 SALES ORDER 3053	80,864
Department of Defense Contracts/Letters of Agreement	12.000	PO 11-05 SALES ORDER 3061	24,527
Pass-through Ohio Aerospace Institute			
Department of Defense Contracts/Letters of Agreement	12.000	AGREEMENT DATED 9/21/12	39,949
Pass-through SOLUTE Consulting			
Department of Defense Contracts/Letters of Agreement	12.000	SDSURF-WAVEII-061812	44,121
Pass-through Space Micro, Inc.			
Department of Defense Contracts/Letters of Agreement	12.000	PO 3845	35,378
Pass-through Science Applications International Corp.			
Basic and Applied Scientific Research	12.300	P010114745	182,308
Pass-through University of California at San Diego			
Military Medical Research and Development	12.420	PO 10312496-SUB	12,129
Pass-through University of Southern California			
Invitational Grants for Military-Connected Schools	12.557	157572	41,370
Invitational Grants for Military-Connected Schools	12.557	162253	27,484
Pass-through Primal Innovations LLC			
Basic, Applied, and Advanced Research in Science and Engineering	12.630	PI-SDS-0170-06	8,981
Pass-through Enabling Energy Systems, Inc.			
Air Force Defense Research Sciences Program	12.800	AGREEMENT DATED 6/5/12	<u>96,460</u>
Total U.S. Department of Defense			<u>6,604,191</u>

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U.S. Department of Interior:			
Direct Programs:			
Department of Interior Contracts/Letters of Agreement	15.000		\$ 47,353
Migratory Bird Joint Ventures (B,C)	15.637		992
Challenge Cost Share (B)	15.642		3,790
Endangered Species Conservation-Recovery Implementation Funds	15.657		10,054
Earthquake Hazards Reduction Program	15.807		80,195
Cooperative Research and Training Programs-Resources of the National Park Systems	15.945		<u>86,640</u>
			229,024
Pass-through American Samoa Department of Commerce			
Department of Interior Contracts/Letters of Agreement	15.000	AGREEMENT DATED 11/30/11	11,421
Pass-through Auburn University Foundation			
Endangered Species Conservation-Recovery Implementation Funds	15.657	11-EI-206823-SDSU	11,603
Pass-through California Department of Fish and Game			
Department of Interior Contracts/Letters of Agreement	15.000	P1082033	117
Department of Interior Contracts/Letters of Agreement	15.000	P1270004	42,822
Pass-through Metropolitan Water District of Southern California			
Water Conservation Field Services Program (WCFSP)	15.530	130641	2,668
Water Conservation Field Services Program (WCFSP)	15.530	130642	5,408
Pass-through University of Southern California			
U.S. Geological Survey Research and Data Collection	15.808	Y82316	20,232
Pass-through Virginia Polytechnic Institute and State University			
Department of Interior Contracts/Letters of Agreement	15.000	432844-19863	<u>38,233</u>
Total U.S. Department of Interior			<u>361,528</u>
U.S. Department of Justice:			
Direct Programs:			
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560		<u>137,881</u>
Total U.S. Department of Justice			<u>137,881</u>
U.S. Department of Labor:			
Direct Programs:			
H-1B Job Training Grants	17.268		<u>214,068</u>
Total U.S. Department of Labor			<u>214,068</u>
National Aeronautics and Space Administration:			
Direct Programs:			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000		407,922
Science	43.001		<u>765,342</u>
			1,173,264
Pass-through California Space Grant Consortium			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	P1353903	21,819
Pass-through Space Telescope Science Institute			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	HST-AR-12139.02-A	(986)
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	HST-GO-12170.01-A	16,399
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	HST-GO-12282.01-A	5,422
Pass-through Columbia University			
Science	43.001	1(GG008830)	<u>312</u>
Total National Aeronautics and Space Administration			<u>1,216,230</u>

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Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
National Science Foundation:			
Direct Programs:			
Engineering Grants	47.041		\$ 254,522
Mathematical and Physical Sciences	47.049		949,635
Geosciences	47.050		847,969
Computer and Information Science and Engineering	47.070		443,711
Biological Sciences	47.074		1,630,289
Social, Behavioral, and Economic Sciences	47.075		198,542
Education and Human Resources	47.076		1,637,211
Polar Programs	47.078		195,475
Office of International and Integrative Activities	47.079		143,468
Office of Cyberinfrastructure	47.080		156,040
ARRA - Trans-NSF Recovery Act Research Support	47.082		647,519
			<u>7,104,381</u>
Pass-through Arizona State University			
Engineering Grants	47.041	10-403	18,538
Social, Behavioral, and Economic Sciences	47.075	13-067	4,063
Pass-through California State University Long Beach Research Foundation			
Education and Human Resources	47.076	S07-385611A	25
Pass-through City University of New York - Hunter College			
Social, Behavioral, and Economic Sciences	47.075	40B13-C	31,928
Pass-through Gallaudet University			
Social, Behavioral, and Economic Sciences	47.075	0000021945/ AMND1, 2, 3	59,857
Pass-through Mathematical Association of America			
Education and Human Resources	47.076	3-8-711-909	75,580
Pass-through Oregon State University			
Engineering Grants	47.041	S1354B-A CBET-1067372	24,449
Pass-through Purdue University			
Geosciences	47.050	4101-32545	100,026
Pass-through Science Museum of Minnesota			
Education and Human Resources	47.076	AGREEMENT DATED 10/15/09	32,805
Pass-through SRI International			
Education and Human Resources	47.076	43-000201	30,623
Pass-through St. Francis University			
Social, Behavioral, and Economic Sciences	47.075	SES-1126175-SZHANG.SDURF	5,232
Pass-through Texas A & M University Research Foundation			
Education and Human Resources	47.076	A2675	38,119
Pass-through University of California at Riverside			
Geosciences	47.050	S-000516	165,518
Pass-through University of California at San Diego			
Engineering Grants	47.041	PO 10302050	22,550
Biological Sciences	47.074	PO 10301407-001 / 002	39,898
Pass-through University of California at Santa Cruz			
Education and Human Resources	47.076	SUBAWARD S0182330 AMEND 3	12,318
Pass-through University of Michigan			
Office of International and Integrative Activities	47.079	SUBAWARD 3000806719	37,840
Pass-through University of Southern California			
Geosciences	47.050	149119	33,199
Geosciences	47.050	32718713	67,276
Geosciences	47.050	33763719	17,069
Office of Cyberinfrastructure	47.080	33756013	34,869
Pass-through University of Washington			
Engineering Grants	47.041	NSF-EEC-1028725 UW-724647	316,832
Total National Science Foundation			<u><u>8,272,995</u></u>
Small Business Administration:			
Direct Programs:			
7(j) Technical Assistance	59.007		95,477
Total Small Business Administration			<u>95,477</u>
Department of Veterans Affairs:			
Direct Programs:			
Department of Veterans Affairs Contracts/Letters of Agreement	64.000		4,372
Total Department of Veterans Affairs			<u>4,372</u>

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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Environmental Protection Agency:			
Pass-through University of Texas El Paso			
Congressionally Mandated Projects	66.202	26-3008-22-63	\$ 96,075
Total Environmental Protection Agency			<u>96,075</u>
Nuclear Regulatory Commission:			
Direct Programs:			
U.S. Nuclear Regulatory Commission Nuclear Education			
Grant Program	77.006		148,182
Total Nuclear Regulatory Commission			<u>148,182</u>
U.S. Department of Energy:			
Direct Programs:			
Department of Energy Contracts/Letters of Agreement	81.000		25,982
Office of Science Financial Assistance Program	81.049		312,951
Conservation Research and Development	81.086		177
Renewable Energy Research and Development	81.087		152,950
Energy Efficiency and Renewable Energy Information			
Dissemination, Outreach, Training and Technical Analysis/ Assistance	81.117		264,447
ARRA - Geologic Sequestration Training and Research			
Grant Program	81.133		31,297
			<u>787,804</u>
Pass-through University of California at Berkeley			
Renewable Energy Research and Development	81.087	00007105 - PO 2000020146	98,742
Pass-through University of California at San Diego			
Inventions and Innovations	81.036	LETTER DATED 6/18/12	39,998
Inventions and Innovations	81.036	PO 10314194-004	21,484
Inventions and Innovations	81.036	42350132	6,112
Pass-through University of Utah			
Office of Science Financial Assistance Program	81.049	10019040-S1	86,008
Pass-through University of Minnesota			
ARRA - Electricity Delivery and Energy Reliability, Research,			
Development and Analysis (B)	81.122	A000211538	9,182
Total U.S. Department of Energy			<u>1,049,330</u>
U.S. Department of Education:			
Direct Programs:			
Rehabilitation Services Demonstration and Training Programs	84.325K		828,589
Total U.S. Department of Education			<u>828,589</u>
U.S. Department of Health and Human Services (DHHS):			
Direct Programs:			
Department of Health and Human Services Contracts/ Letters of Agreement	93.000		1,312,636
Pass-through Regents of the University of California			
Department of Health and Human Services Contracts/ Letters of Agreement	93.000	PO 10288230	116,730
Total DHHS			<u>1,429,366</u>
Administration for Community Living (ACL):			
Pass-through California State Independent Living Council			
Affordable Care Act-Aging and Disability Resource Center	93.517	10-ILC-008 INDEX CODE 0100	28,359
Total ACL			<u>28,359</u>

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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Centers for Disease Control and Prevention (CDC):			
Direct Programs:			
Innovations in Applied Public Health Research (B)	93.061		\$ 210,660
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135		620,166
Affordable Care Act (ACA) Childhood Obesity Research Demonstration	93.535		1,870,397
Health Promotion and Disease Prevention Research Centers: PPHF 2012 - Affordable Care Act Projects	93.542		303,989
			3,005,212
Pass-through Family Health Centers of San Diego			
Acquired Immunodeficiency Syndrome (AIDS) Activity	93.118	SUBCONTRACT DATED 2/11/2010	4,490
Total CDC			3,009,702
National Institutes of Health (NIH):			
Direct Programs:			
Research Related to Deafness and Communication Disorders	93.173		1,215,823
Mental Health Research Grants	93.242		1,992,570
Alcohol National Research Service Awards for Research Training	93.272		49,923
Alcohol Research Programs	93.273		2,639,487
Drug Abuse and Addiction Research Programs	93.279		88,226
Mental Health Research Career/Scientist Development Awards	93.281		293,917
Mental Health National Research Service Awards for Research Training	93.282		12,821
Discovery and Applied Research for Technological Innovations to Improve Human Health	93.286		41,792
Minority Health and Health Disparities Research	93.307		1,729,071
Research Infrastructure Programs	93.351		302,915
Cancer Detection and Diagnosis Research	93.394		2,524,272
Cancer Treatment Research	93.395		12,921
Cancer Centers Support Grants	93.397		1,400,628
Cancer Control	93.399		22
ARRA - Trans-NIH Recovery Act Research Support	93.701		379,084
Cardiovascular Diseases Research	93.837		5,198,562
Arthritis, Musculoskeletal and Skin Diseases Research	93.846		39,556
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847		609,696
Extramural Research Programs in the Neurosciences & Neurological Disorders	93.853		491,168
Allergy, Immunology and Transplantation Research	93.855		282,905
Biomedical Research and Research Training	93.859		2,040,302
Child Health and Human Development Extramural Research	93.865		924,248
Aging Research	93.866		1,114,425
International Research and Research Training	93.989		24,576
			23,408,910
Pass-through Children's Hospital Los Angeles			
Alcohol Research Programs	93.273	8029-RGF007185-00	69,450
Alcohol Research Programs	93.273	8029-RGF007646-00/2013-0010	62,775
Pass-through Creighton University			
Oral Diseases and Disorders Research	93.121	270686-1	73,042
Pass-through Emory University			
Cancer Cause and Prevention Research	93.393	T017746/T020328	5,391
Pass-through Hospital for Special Surgery			
ARRA - Trans-NIH Recovery Act Research Support	93.701	1RC4AR060546-01	209,827
Pass-through House Ear Institute			
Research Related to Deafness and Communication Disorders	93.173	RFA-DC-08-001	189,713
Pass-through Indiana University			
Alcohol Research Programs	93.273	400269676 400269677 400278013	299
Pass-through Johns Hopkins University			
Allergy, Immunology and Transplantation Research	93.855	2001358065	22,194
Child Health and Human Development Extramural Research	93.865	2001723738	943

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Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Pass-through Kaiser Permanente Medical Center Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	11KCOLE-01-SDSU	\$ 52,896
Pass-through Klein Buendel Inc. Cancer Cause and Prevention Research	93.393	0273-0144-000	209,710
Cancer Cause and Prevention Research	93.393	0268-0139-001	49,808
Pass-through Lucigen Corporation Biomedical Research and Research Training	93.859	AGREEMENT DATED 4/19/10	7,153
Pass-through Ohio University Research Related to Deafness and Communication Disorders	93.173	UT16312	47,011
Pass-through Oregon Social Learning Center, Inc. Drug Abuse and Addiction Research Programs	93.279	SUBCONTRACT DATED 10/09/12 AM1	107,528
Pass-through Oregon State University Policy Research and Evaluation Grants (B)	93.239	U0855A-A	4,479
Pass-through Palo Alto University Child Health and Human Development Extramural Research	93.865	736856	47,806
Pass-through Rady Children's Hospital San Diego Mental Health Research Grants	93.242	662-94193560	319,676
Pass-through RAND Corporation Cardiovascular Diseases Research	93.837	AWARD 9920080001, AMEND 1-4	1,230
Pass-through Roswell Park Cancer Institute Cancer Cause and Prevention Research	93.393	44-01	4,159
Pass-through Scripps Research Institute National Center for Research Resources ARRA - Trans-NIH Recovery Act Research Support	93.389 93.701	5-22746, 23174, 23269, 23371 3UL1RR025774-02S2	26,397 18,861
Pass-through Tulane University Child Health and Human Development Extramural Research	93.865	TUL-HSC-272-11/12	3,534
Child Health and Human Development Extramural Research	93.865	TUL-HSC-376-12/13 5U01HD052104	8,116
Pass-through University of California at Irvine Research Related to Deafness and Communication Disorders	93.173	2011-2563	99,487
Pass-through University of California at San Diego Environmental Health NIEHS Superfund Hazardous Substances Basic Research and Education	93.113	36153403 / PO S9000123	39,904
Mental Health Research Grants	93.143	PO S9000100	11,547
Mental Health Research Grants	93.242	PO 10320188-SUB	32,678
Mental Health Research Grants	93.242	32378811	52,347
Mental Health Research Grants	93.242	PO 10324381-001/MH094317	51,209
National Center for Advancing Translational Sciences	93.350	PO 10310850-002	45,646
National Center for Research Resources	93.389	PO 10310850-002	12,688
Cancer Cause and Prevention Research	93.393	10324059	43,974
Cancer Cause and Prevention Research	93.393	31070773&33579549/S9000026	113,069
Cancer Research Manpower	93.398	PO 10302056-003	68,536
Cardiovascular Diseases Research	93.837	10322628	50,713
Cardiovascular Diseases Research	93.837	PO 10290654	4,564
Cardiovascular Diseases Research	93.837	PO 10313122-001	10,658
Cardiovascular Diseases Research	93.837	PO 10321287-001	68,560
Cardiovascular Diseases Research	93.837	PO 10322441	10,627
Extramural Research Programs in the Neurosciences and Neurological Disorders	93.853	PO 10290841	105,957
Allergy, Immunology and Transplantation Research	93.855	PO 10279542	3,978
Allergy, Immunology and Transplantation Research	93.855	PO 10318034	326,504
Child Health and Human Development Extramural Research	93.865	PO 10314027-SUB	10,949
Pass-through University of California at San Francisco Oral Diseases and Disorders Research	93.121	5379SC,A1-4 PU54DE019285-05 R	10,714
Cancer Centers Support Grants	93.397	SUBCONTRACT	14,561
Pass-through University of Illinois Biomedical Research and Research Training	93.859	2011-02153-02-1R01GM098736-01	99,290
Pass-through University of Maryland Drug Abuse and Addiction Research Programs	93.279	SR00002141 AMND 1	62,199
Pass-through University of Michigan Cancer Cause and Prevention Research	93.393	3002450462	31,273
Pass-through University of North Carolina-Chapel Hill Cardiovascular Diseases Research	93.837	5-31272, R01HL102130	534,392

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Pass-through University of Pittsburgh			
Mental Health Research Grants	93.242	005385/115230-1	\$ 25,233
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	PAR-03-045	20,758
Pass-through University of Southern California			
Cancer Cause and Prevention Research	93.393	162254	26,823
Pass-through University of Texas San Antonio			
Cancer Centers Support Grants	93.397	153465/153127	49,214
Pass-through Veterans Medical Research Foundation			
Mental Health Research Grants	93.242	285710, 289196, 298052, 303288	7,423
Total NIH			<u>26,996,383</u>
Indian Health Service:			
Pass-through Indian Health Council			
Epidemiology Cooperative Agreements	93.231	AGREEMENT DATED 9/24/09	54,047
Research and Demonstration Projects for Indian Health	93.933	AGREEMENT DATED 10/18/11	39,095
Research and Demonstration Projects for Indian Health	93.933	AGREEMENT DATED 3/9/12	8,137
Research and Demonstration Projects for Indian Health	93.933	AGREEMENT DATED 4/27/12	1,529
Research and Demonstration Projects for Indian Health	93.933	AGREEMENT DATED 10/12/12	96,328
Total Indian Health Service			<u>199,136</u>
Office of Population Affairs:			
Pass-through Family Health Centers of San Diego			
Family Planning Service Delivery Improvement Research Grants	93.974	FPRPA006042-02-01	11,358
Total Office of Population Affairs			<u>11,358</u>
Total U.S. Department of Health and Human Services			<u>31,674,304</u>
U.S. Department of Homeland Security:			
Pass-through University of Arizona			
Centers for Homeland Security (B)	97.061	PO Y50264/2008-ST-061-BS0002	12,421
Total U.S. Department of Homeland Security			<u>12,421</u>
Total Research and Development			<u>* \$ 51,273,790</u>
Other Federal Awards:			
U.S. Department of Agriculture:			
Direct Programs:			
Department of Agriculture Contracts/Letters of Agreement	10.000		\$ 2,039
Pass-through California Department of Public Health			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	11-10490 002	* 6,051,280
Pass-through California Department of Education			
Summer Food Service Program for Children	10.559	04222-SFSP-37	12,037
Total U.S. Department of Agriculture			<u>6,065,356</u>
U.S. Department of Commerce:			
Pass-through Public Broadcasting Service			
Special Projects	11.553		450,034
Total U.S. Department of Commerce			<u>450,034</u>
U.S. Department of Defense:			
Direct Programs:			
Department of Defense Contracts/Letters of Agreement	12.000		897,082
Basic and Applied Scientific Research	12.300		121,382
Navy Command, Control, Communications, Computers, Intelligence Surveillance, and Reconnaissance	12.335		20,949
Basic Scientific Research	12.431		24,122
Language Grant Program	12.900		165,203
			<u>1,228,738</u>

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Pass-through Apex Contracting and Consulting			
Department of Defense Contracts/Letters of Agreement	12.000	032812	\$ 37,310
Pass-through Science Applications International Corporation			
Department of Defense Contracts/Letters of Agreement	12.000	P010094441	12,014
Pass-through The Institute of International Education			
ROTC Language and Culture Training Grants	12.357	2011 ROTC U634009-SDSU	115,700
ROTC Language and Culture Training Grants	12.357	HQ 0034-08-2-0024	179,982
Language Training Center	12.579	2011-LTC-U634009-SDSU	* 400,568
Language Training Center	12.579	HQ-0034-08-2-0024	* 1,465,864
Pass-through University of Southern California			
Competitive Grants: Promoting K-12 Student Achievement at Military-Connected Schools	12.556	PO 10030327 (SUB 157566)	26,532
Total U.S. Department of Defense			<u>3,466,708</u>
U.S. Department of Housing and Urban Development:			
Pass-through Regional Task Force on the Homeless Supportive Housing Program	14.235	AGREEMENT DATED 10/28/11	33,133
Total U.S. Department of Housing and Urban Development			<u>33,133</u>
U.S. Department of Interior:			
Direct Programs:			
U.S. Geological Survey Research and Data Collection	15.808		1,043,988
Pass-through Little Italy Association			
Department of Interior Contracts/Letters of Agreement	15.000	AGREEMENT DATED 2/10/11	7,947
Pass-through California Office of Historic Preservation			
Historic Preservation Fund Grants In Aid	15.904	06-12-41911 / C8954516	8,989
Historic Preservation Fund Grants In Aid	15.904	A1110007	821
Historic Preservation Fund Grants In Aid	15.904	A1210013	534
Total U.S. Department of Interior			<u>1,062,279</u>
U.S. Department of Justice:			
Direct Programs:			
ARRA - Recovery Act-VOCA Crime Victim Assistance Discretionary Grant Program	16.807		83,450
Pass-through Union of Pan Asian Communities			
Department of Justice Contracts/Letters of Agreement	16.000	MOU DATED 1/13/11	1,444
Total U.S. Department of Justice			<u>84,894</u>
U.S. Department of Labor:			
Direct Programs:			
ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275		1,162,496
Pass-through California Department of Rehabilitation			
Employment Service/Wagner-Peyser Funded Activities	17.207	28937	15,110
Pass-through California Employment Development Department			
Employment Service/Wagner-Peyser Funded Activities	17.207	M287319	78,673
Pass-through Imperial County			
Workforce Investment Act (A)	17.255	1475457	25,166
WIA Adult Program (A)	17.258	MO 53	101,303
Pass-through Imperial County Workforce Development Board			
WIA Adult Program (A)	17.258	RENEWABLE ENERGY TRNG PROG	77,063
Total U.S. Department of Labor			<u>1,459,811</u>

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
National Aeronautics and Space Administration:			
Pass-through National Space Grant Foundation			
National Aeronautics and Space Administration Contracts/ Letters of Agreement	43.000	3908	\$ 45
Pass-through AERO Institute			
Education	43.008	AERO 570	25,000
Education	43.008	AERO 571	17,602
Education	43.008	PO AERO 636 D-12-PC-002	9,710
Total National Aeronautics and Space Administration			52,357
National Endowment for the Arts:			
Direct Programs:			
Promotion of the Arts Grants to Organizations and Individuals	45.024		11,683
Total National Endowment for the Arts			11,683
National Endowment for the Humanities:			
Direct Programs:			
Promotion of the Humanities - Professional Development	45.163		75,960
Total National Endowment for the Humanities			75,960
National Science Foundation:			
Direct Programs:			
Mathematical and Physical Sciences	47.049		4,328
Education and Human Resources	47.076		380,790
ARRA - Trans-NSF Recovery Act Research Support	47.082		241,562
			626,680
Pass-through CSU Sacramento University Enterprises, Inc.			
Education and Human Resources	47.076	521731	1,850
Education and Human Resources	47.076	HRD-0802628	35,003
Total National Science Foundation			663,533
Small Business Administration:			
Direct Programs:			
Small Business Administration Contracts/Letters of Agreement	59.000		434,534
Small Business Teaming Pilot Program	59.060		392,431
Total Small Business Administration			826,965
Environmental Protection Agency:			
Direct Programs:			
Science to Achieve Results (STAR) Fellowship Program (B)	66.514		3,495
Total Environmental Protection Agency			3,495
U.S. Department of Education:			
Direct Programs:			
Department of Education Contracts/Letters of Agreement	84.000		82,013
Undergraduate International Studies and Foreign Language Programs	84.016A		12,088
TRIO Student Support Services	84.042A		281,560
TRIO Talent Search	84.044		297,342
TRIO Upward Bound	84.047		268,841
TRIO Upward Bound	84.047A		373,349
Fund for the Improvement of Postsecondary Education	84.116		469,787
Joint US/EU Consortia for Cooperation in Higher Education and Vocational Education	84.116A		30,359
Rehabilitation Long-Term Training Vocational Rehabilitation Counseling	84.129B		134,156
Rehabilitation Administration	84.129C		105,306
Rehabilitation Technology	84.129E		97,510
Rehabilitation of Individuals Who Are Mentally Ill	84.129H		94,223
Job Development and Job Placement Services to Individuals with Disabilities	84.129R		98,135
Rehabilitation Long-Term Training Comprehensive System of Personnel Development	84.129W		189,954

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
English Language Acquisition: National Professional Development Program	84.195N		\$ 382,865
Ronald E. McNair Postbaccalaureate Achievement Program	84.217A		123,456
Centers for International Business Education Program	84.220A		195,417
Language Resource Centers Program	84.229A		144,478
Rehabilitation Short-Term Training	84.246		83,415
Rehabilitation Training Continuing Education	84.264		813,794
Traditionally Underserved Populations	84.315		282,120
Special Education Personnel Development to Improve Services and Results for Children with Disabilities	84.325		36,766
Combined Priority for Personnel Preparation	84.325K		760,457
Demonstration Projects to Ensure Students with Disabilities Receive a Higher Education	84.333A		33,802
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334A		999,635
English Language Acquisition State Grants (A,B)	84.365		645,090
			7,035,918
Pass-through American Samoa Government Department of Education			
Department of Education Contracts/Letters of Agreement	84.000	C56918	84,007
Vocational Rehabilitation State Grants	84.126A	C03389	11,551
Territories and Freely Associated States Educational Grant Program	84.256A	57201	(6,815)
ARRA - Consolidated Grants to the Outlying Areas	84.402	C56925	66,896
Pass-through Cajon Valley Union School District			
Mathematics and Science Partnerships (B)	84.366	MOU DATED 1/1/11	111,521
Pass-through California Department of Development Services			
Special Education Grants for Infants and Families with Disabilities	84.181	AGREEMENT HD099046	9,257
Special Education Grants for Infants and Families with Disabilities	84.181	AGREEMENT HD129025	168,217
Pass-through California Department of Education			
Special Education Grants to States	84.027	12-14301-X842-00	252,249
Even Start Family Literacy Program	84.213	11-14331-X842-00 AMEND 1	33,112
Even Start Family Literacy Program	84.213	11-14381-X842-00	3,973
Twenty-First Century Community Learning Centers	84.287	11-14535-X842-4A	29,266
Pass-through Consortia of Administrators for Native American Rehab Inc.			
Capacity Building For Traditionally Underserved Populations, Recovery Act	84.406	AGREEMENT DATED 10/15/10	6,435
Capacity Building For Traditionally Underserved Populations, Recovery Act	84.406	CONTRACT DATED 10/13/12	23,888
Pass-through Federated States of Micronesia			
Special Education Grants to States	84.027	1067559	57,326
Special Education Grants to States	84.027	CH0295	10,795
Pass-through Hawaii Vocational Rehabilitation & Services for the Blind			
Vocational Rehabilitation State Grants	84.126A	DHS-12-VR-633	25,595
Vocational Rehabilitation State Grants	84.126A	DHS-12-VR-634	3,204
Vocational Rehabilitation State Grants	84.126A	DHS-12-VR-635	29,022
Vocational Rehabilitation State Grants	84.126A	DHS-13-VR-785	37,921
Pass-through Imperial County Office of Education			
Migrant Education State Grant Program	84.011	AGREEMENT DATED 5/2/12	44,471
Migrant Education State Grant Program	84.011	AGREEMENT DATED 4/23/12	80,446
Pass-through Lake Elsinore Unified School District			
Mathematics and Science Partnerships (B)	84.366	AGREEMENT DATED 5/19/10	203,953
Pass-through Mountain View School District - Ontario, CA			
Title I Grants to Local Educational Agencies	84.010	CONTRACT DATED 8/7/12	7,801
Pass-through Normandy School District			
School Improvement Grants	84.377	2012-2013 NCUST	193,508
School Improvement Grants	84.377	NCUST 11-12	309
Pass-through Ohio State University			
ARRA - Investing in Innovation (I3) Fund	84.411	60033311 (PO RF01265016)	(3,823)
Pass-through Oregon Department of Human Services			
Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	141489	1,004
Pass-through Phoenix Elementary School District #1			
Title I Grants to Local Educational Agencies	84.010	2012-2013 NCUST PHOENIX NO. 1	105,632
Title I Grants to Local Educational Agencies	84.010	AGREEMENT DATED 4/7/11	399

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Pass-through San Diego State University Special Education Grants to States	84.027	40080539	\$ 177,077
Pass-through Seminole County Public Schools Title I Grants to Local Educational Agencies	84.010	2011-2012 NCUST/SEMINOLE AGMT	138
Title I Grants to Local Educational Agencies	84.010	2013-2014 NCUST/SEMINOLE	181,354
Pass-through State of Nevada Rehabilitation Services Vocational Rehabilitation Grants to States	84.126	1746-13-REHAB	16,250
Pass-through Sweetwater Union High School District Twenty-First Century Community Learning Centers	84.287	AGREEMENT DATED 6/22/12	7,500
Pass-through Twin Rivers Unified School District Department of Education Contracts/Letters of Agreement	84.000	AGREEMENT DATED 5/23/12	4,165
Title I Grants to Local Educational Agencies	84.010	CONTRACT DATED 8/7/12	7,800
Pass-through University of California at Irvine Safe and Drug-Free Schools and Communities National Programs	84.184	2011-2554	8,213
Pass-through University of California at Los Angeles Improving Teacher Quality State Grants	84.367	1010GPB117 FAU 4-623948HK18752	54,634
Pass-through University of California San Diego Mathematics and Science Partnerships (B)	84.366	LETTER DATED 12/14/11	2,077
Pass-through University of California Office of the President Improving Teacher Quality State Grants	84.367	09CSMP-CMP-SAN DIEGO AMD1	(15)
Improving Teacher Quality State Grants	84.367	1010GHC102	2,522
Improving Teacher Quality State Grants	84.367	NCLB8A-TCAP-SAN DIEGO	1,583
Improving Teacher Quality State Grants	84.367	NCLB8-CFLP-SAN DIEGO	10,462
Improving Teacher Quality State Grants	84.367	NCLB8-CISP-SAN DIEGO	1,419
Improving Teacher Quality State Grants	84.367	NCLB8-CMP-IMPERIAL VALLEY	1,787
Improving Teacher Quality State Grants	84.367	NCLB8-CMP-SAN DIEGO	4,337
Improving Teacher Quality State Grants	84.367	NCLB8-TCAP-SAN DIEGO	(1,752)
Improving Teacher Quality State Grants	84.367	NCLB9-CISP-SAN DIEGO	30,091
Improving Teacher Quality State Grants	84.367	NCLB9-CMP-IMPERIAL VALLEY	22,500
Improving Teacher Quality State Grants	84.367	NCLB9-CMP-SAN DIEGO	22,499
Improving Teacher Quality State Grants	84.367	NCLB9-CWLP-SAN DIEGO	37,969
Improving Teacher Quality State Grants	84.367	NCLB9-TCAP-SAN DIEGO	54,983
Pass-through University of North Carolina-Chapel Hill College Access Challenge Grant Program	84.378	3-12546-08	26,529
Pass-through West Contra Costa Unified School District Title I Grants to Local Educational Agencies	84.010	C1230260	1,835
Total U.S. Department of Education			<u>9,302,995</u>
U.S. Department of Health and Human Services:			
DHHS:			
Pass-through California Department of Public Health Department of Health and Human Services Contracts/ Letters of Agreement	93.000	10-95130	2,651
Total DHHS			<u>2,651</u>
Administration for Children and Families (ACF):			
Pass-through California Department of Social Services Foster Care – Title IV-E	93.658	11-3020, 11-3020 A-2	2,342,168
Foster Care – Title IV-E	93.658	13-3013	3,642
Pass-through County of Riverside Foster Care – Title IV-E	93.658	AA-02462	16,185
Pass-through Imperial County Department of Social Services Temporary Assistance for Needy Families TANF	93.558	06/12/12 MO 7	857,067
Temporary Assistance for Needy Families TANF	93.558	MO 24	9,754
Pass-through San Diego County Health and Human Services Agency Foster Care – Title IV-E	93.658	511851 AMND 15	290,137
Pass-through University of California at Berkeley Foster Care – Title IV-E	93.658	00007949	2,020,157
Pass-through YMCA of San Diego County Child Care and Development Block Grant	93.575	MOU DATED 6/20/12	800
Total ACF			<u>5,539,910</u>

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
Administration for Community Living (ACL):			
Direct Programs:			
Developmental Disabilities Projects of National Significance	93.631		\$ 60,280
Pass-through California Health and Human Services Agency			
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	11-H9011, INDEX CODE 0100	24,231
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	12-H9007	62,023
Pass-through California State Independent Living Council			
Special Programs for the Aging Title IV and Title II Discretionary Projects	93.048	10-ILC-045 INDEX CODE 0100	3,905
Pass-through California Council on Developmental Disabilities			
Developmental Disabilities Basic Support and Advocacy Grants	93.630	C35AB61213	13,932
Developmental Disabilities Basic Support and Advocacy Grants	93.630	C35AB131213	9,483
Total ACL			<u>173,854</u>
Centers for Disease Control and Prevention (CDC):			
Pass-through California Department of Health Care Services			
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	12-89308	106,456
Pass-through Family Health Centers of San Diego			
HIV Prevention Activities Non-Governmental Organization Based	93.939	AGREEMENT DATED 12/22/11	9,982
Pass-through San Diego State University			
ARRA - Prevention and Wellness - Communities Putting Prevention to Work FOA	93.724	40073571	58,982
Pass-through The San Diego Lesbian Gay Bisexual and Transgender Community Center			
HIV Prevention Activities Health Department Based	93.940	AGREEMENT DATED 5/11/11	405
Total CDC			<u>175,825</u>
Centers for Medicare and Medicaid Services (CMS):			
Direct Programs:			
Medicaid Infrastructure Grants To Support the Competitive Employment of People With Disabilities (B)	93.768		747,427
Pass-through University of California Berkeley			
Medical Assistance Program	93.778	SA6140-77729 ADM1	393,560
Total CMS			<u>1,140,987</u>
Health Resources and Services Administration (HRSA):			
Direct Programs:			
Public Health Training Centers Grant Program	93.249		652,784
Prevention and Public Health Fund (PPHF) Public Health Traineeships	93.964		20,364
			673,148
Pass-through California Department of Health Care Services			
Maternal and Child Health Services Block Grant to the States	93.994	11-88132	38,449
Maternal and Child Health Services Block Grant to the States	93.994	11-10022	112,146
Pass-through Family Health Centers of San Diego			
Maternal and Child Health Federal Consolidated Programs	93.110	AGREEMENT DATED 1/20/10	722
Special Projects of National Significance	93.928	AGREEMENT DATED 11/29/12	17,001
Pass-through University of California at San Diego			
Centers of Excellence	93.157	PO 10313605-002SUB/5D34HP18954	7,873
Health Careers Opportunity Program	93.822	PO 10321138-001	160,339
Total HRSA			<u>1,009,678</u>

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Catalog of Federal Domestic Assistance Number	Pass-Through Entity Identifying Number	Federal Expenditures
National Institutes of Health (NIH):			
Direct Programs:			
Alcohol Research Programs	93.273		\$ 133,322
Minority Health and Health Disparities Research	93.307		186,568
Biomedical Research and Research Training	93.859		<u>261,778</u>
			581,668
Pass-through University of California at San Diego			
Alcohol Research Programs	93.273	10313754-001	10,509
Biomedical Research and Research Training	93.859	PO 10289805	<u>127,781</u>
Total NIH			<u>719,958</u>
Indian Health Service:			
Pass-through Indian Health Council			
Epidemiology Cooperative Agreements	93.231	CONTRACT DATED 10/7/11	16,441
Epidemiology Cooperative Agreements	93.231	CONTRACT DATED 10/17/12	<u>33,715</u>
Total Indian Health Service			<u>50,156</u>
Health Resources and Services Administration:			
Pass-through Family Health Centers of San Diego			
HIV Emergency Relief Project Grants (B)	93.914	LOA/AMND 1-5	4,800
Family Planning Service Delivery Improvement Research Grants	93.974	FPRPA006042-04-01	13,497
Pass-through San Diego Unified School District			
Adolescent Family Life Demonstration Projects	93.995	SV-13-0036-20	40,021
Adolescent Family Life Demonstration Projects	93.995	MOA DATED 5/21/07	<u>48,527</u>
Total Office of Population Affairs			<u>106,845</u>
Office of the Secretary:			
Pass-through University of California at San Diego			
ARRA - Health Information Technology-Beacon Communities	93.727	10317649	<u>84,245</u>
Total Office of the Secretary			<u>84,245</u>
Substance Abuse and Mental Health Services Administration:			
Pass-through Family Health Centers of San Diego			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	535066	<u>19,000</u>
Total Substance Abuse and Mental Health Services Administration			<u>19,000</u>
Total U.S. Department of Health and Human Services			<u>9,023,109</u>
Total Other Federal Awards			<u>\$ 32,582,312</u>
Total Federal Awards			<u>\$ 83,856,102</u>

* Denotes a major program

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of San Diego State University Research Foundation (the Foundation) under programs of the federal government for the year ended June 30, 2013, and is presented on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the Foundation, it is not intended to, and does not, present the financial position, changes in net position or cash flows of the Foundation.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles obtained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, 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. Contingencies

As a result of inquiries from an outside funding source, the Foundation conducted an in-depth review of specific grant funds to ensure costs were appropriately charged. As a result of the internal review, the Foundation has accrued approximately \$231,000 and has paid approximately \$369,000 as of June 30, 2013. Management believes that the final outcome of these proceedings will not have a material adverse effect on the Foundation's Schedule of Expenditures of Federal Awards.

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Note 4. Subrecipients

Of the federal expenditures presented in the Schedule, the Foundation provided federal awards to subrecipients as follows:

Program Name	Federal CFDA Number	Amount Provided to Subrecipients
Department of Commerce Contracts/Letters of Agreement	11.000	\$ 3,477
Economic Adjustment Assistance	11.307	10,212
Basic and Applied Scientific Research	12.300	2,399,576
Air Force Defense Research Sciences Program	12.800	100,254
Department of Interior Contracts/Letters of Agreement	15.000	5,902
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	6,280
H-1B Job Training Grants	17.268	146,373
ARRA-Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	631,867
Science	43.001	61,028
Promotion of the Humanities—Professional Development	45.163	9,284
Mathematical and Physical Sciences	47.049	9,085
Biological Sciences	47.074	117,040
Education and Human Resources	47.076	350,696
Polar Programs	47.078	33,388
Office of International and Integrative Activities	47.079	13,340
Office of Cyberinfrastructure	47.080	3,326
Small Business Administration Contracts/Letters of Agreement	59.000	9,126
Small Business Teaming Pilot Program	59.060	66,698
Renewable Energy Research and Development	81.087	23,132
Fund for the Improvement of Postsecondary Education	84.116	4,826
Joint US/EU Consortia for Cooperation in Higher Education and Vocational Education	84.116A	14,066
Rehabilitation Short-Term Training	84.246	31,690
Rehabilitation Training Continuing Education	84.264	67,893
Combined Priority for Personnel Preparation	84.325K	14,635
Gaining Early Awareness and Readiness for Undergraduate Programs (GEAR UP)	84.334A	25,019
English Language Acquisition State Grants (A,B)	84.365	15,683
Subtotal		4,173,897

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2013**

Note 4. Subrecipients (Continued)

Program Name	Federal CFDA Number	Amount Provided to Subrecipients
Subtotal carried forward		\$ 4,173,897
Department of Health and Human Services Contracts/Letters of Agreement	93.000	269,671
Centers for Research and Demonstration for Health Promotion and Disease Prevention	93.135	54,276
Mental Health Research Grants	93.242	180,036
Public Health Training Centers Grant Program	93.249	333,332
Alcohol Research Programs	93.273	811,931
Drug Abuse and Addiction Research Programs	93.279	7,945
Minority Health and Health Disparities Research	93.307	311,790
Cancer Detection and Diagnosis Research	93.394	252,051
Affordable Care Act (ACA) Childhood Obesity Research Demonstration	93.535	451,013
Health Promotion and Disease Prevention Research Centers: PPHF 2012—Affordable Care Act Projects	93.542	91,502
Foster Care—Title IV-E	93.658	122,301
ARRA—Trans-NIH Recovery Act Research Support	93.701	214,024
Medicaid Infrastructure Grants To Support the Competitive Employment of People With Disabilities	93.768	236,641
Cardiovascular Diseases Research	93.837	254,233
Diabetes, Digestive, and Kidney Diseases Extramural Research	93.847	159,895
Biomedical Research and Research Training	93.859	109,966
Child Health and Human Development Extramural Research	93.865	279,845
International Research and Research Training	93.989	25,935
		<u>\$ 8,340,284</u>



**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***

The Board of Directors
San Diego State University Research Foundation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the San Diego State University Research Foundation (the Foundation), a component unit of San Diego State University, as of and for the year ended June 30, 2013, and the related notes to the financial statements, and have issued our report thereon dated September 20, 2013.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we 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 the Foundation'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 Foundation's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Foundation's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

The signature of McGladrey LLP is written in a cursive, handwritten style.

San Diego, CA
September 20, 2013



**Independent Auditor's Report on Compliance for
Each Major Federal Program; Report on Internal Control Over
Compliance; and Report on the Schedule of Expenditures of Federal
Awards Required by OMB Circular A-133**

The Board of Directors
San Diego State University Research Foundation

Report on Compliance for Each Major Federal Program

We have audited the San Diego State University Research Foundation's (the Foundation), a component unit of San Diego State University, compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Foundation's major federal programs for the year ended June 30, 2013. The Foundation'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 the requirements of laws, regulations, contracts and grants applicable to each of its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Foundation's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 the Foundation's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Foundation's compliance.

Opinion on Each Major Federal Program

In our opinion, the Foundation complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2013.

Report on Internal Control Over Compliance

Management of the Foundation is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Foundation's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 the Foundation's internal control over compliance.

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

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

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the Foundation as of and for the year ended June 30, 2013, and have issued our report thereon dated September 20, 2013, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.



San Diego, CA
September 20, 2013

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2013**

I. Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None Reported

Noncompliance material to financial statements noted? Yes No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes None Reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
Various	Research and Development Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
12.579	Language Training Center

Dollar threshold used to distinguish between type A and type B programs: \$ 2,515,683

Auditee qualified as low-risk auditee? Yes No

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2013**

II. Financial Statement Findings

A. Significant Deficiencies

None reported.

B. Compliance Findings

None reported.

III. Federal Award Findings and Questioned Costs

A. Significant Deficiencies

None reported.

B. Compliance Findings

None reported.

**San Diego State University Research Foundation
(A Component Unit of San Diego State University)**

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2013**

There were no audit findings reported for the year ended June 30, 2012.