



Certified Public Accountants
and Financial Advisors

Blue Marble Space
Financial Statements
September 30, 2017

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Blue Marble Space
Seattle, Washington

Report on the Financial Statements

We have audited the accompanying financial statements of Blue Marble Space (a nonprofit organization), which comprise the statements of financial position as of September 30, 2017 and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Blue Marble Space as of September 30, 2017, and the respective changes in its net assets and its cash flows for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of functional expenses and expenditures of federal awards, as required by Title 2, U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The organizational structure has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 2, 2018, on our consideration of the Blue Marble Space's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Blue Marble Space's internal control over financial reporting and compliance.

SQUAR MILNER LLP

San Diego, California
August 2, 2018

BLUE MARBLE SPACE
STATEMENT OF FINANCIAL POSITION
September 30, 2017

ASSETS

Current assets:

Cash	\$ 1,267,051
Accounts receivable	22,368
Other assets	<u>3,033</u>
Total current assets	1,292,452

Fixed assets, net	<u>4,954</u>
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Total assets	<u><u>\$ 1,297,406</u></u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 3,941
Accrued expenses	8,556
Deferred revenue	<u>1,201,965</u>
Total liabilities	<u>1,214,462</u>

Net assets:

Unrestricted	<u>82,944</u>
Total net assets	<u>82,944</u>

Total liabilities and net assets	<u><u>\$ 1,297,406</u></u>
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BLUE MARBLE SPACE
STATEMENT OF ACTIVITIES
For The Fiscal Year Ended September 30, 2017

SUPPORT AND REVENUES

Federal revenues	\$ 1,018,227
Non federal revenues	101,912
Other program service revenues	43,109
Total support and revenues	<u>1,163,248</u>

EXPENSES

Program services:	
Research	1,017,857
Support services:	
Management and general	96,438
Total expenses	<u>1,114,295</u>

CHANGE IN NET ASSETS

48,953

NET ASSETS, BEGINNING OF YEAR

33,991

NET ASSETS, END OF YEAR

\$ 82,944

BLUE MARBLE SPACE
STATEMENT OF CASH FLOWS
For the Fiscal Year Ended September 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ 48,953
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	2,431
(Increase) decrease in operating assets:	
Accounts receivable	(9,407)
Other assets	(2,459)
Increase (decrease) in operating liabilities:	
Accounts payable	2,389
Accrued expenses	8,549
Deferred revenue	984,490
Net cash flows provided by operating activities	<u>1,034,946</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of fixed assets	<u>(2,478)</u>
Net cash flows used in investing activities	<u>(2,478)</u>
NET CHANGE IN CASH	1,032,468
CASH, BEGINNING OF YEAR	<u>234,583</u>
CASH, END OF YEAR	<u><u>\$ 1,267,051</u></u>

BLUE MARBLE SPACE
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

1. ORGANIZATION

Blue Marble Space (the Organization) was incorporated in the State of Washington on May 3, 2009. The Organization was incorporated exclusively for charitable, scientific, technological, and educational purposes. The mission is to promote and enable international unity through space exploration by providing scientific and technological services, namely, research, education, and design on the field of space exploration and the Earth system.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Statement Presentation

The financial statements are presented in conformity with Accounting Standards Codification (ASC) 958-205, *Not-For-Profit Entities – Presentation of Financial Statements*. Under ASC 958-205, the Organization reports information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets: Unrestricted net assets are available to support all activities of the Organization, and are not subject to donor-imposed stipulations. These generally result from revenues generated by providing services, receiving unrestricted contributions, and receiving interest from investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Temporarily restricted net assets: Net assets that are subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions. There were no temporarily restricted net assets as of September 30, 2017.

Permanently restricted net assets: Net assets that are subject to donor-imposed stipulations that the restrictions be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on the related investments for general or specific purposes. There were no permanently restricted assets as of September 30, 2017.

Accounting Method - Basis of Accounting

The financial statements were prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations. The Organization uses the accrual basis of accounting, under which revenues are recognized when they are earned and expenditures are recognized in the accounting period in which the liability is incurred.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

BLUE MARBLE SPACE
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Taxes

The Organization is exempt from income taxes under Internal Revenue Code Section 501(c)(3). It is, however, subject to income taxes from activities unrelated to its tax-exempt purpose. The Organization uses the same accounting methods for tax and financial reporting.

Generally accepted accounting principles (GAAP) provides accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. The Organization's returns are subject to examination by federal and state taxing authorities, generally for three years after they are filed.

Functional Allocation of Expenses

The costs of providing the program services have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program services based on employees' time incurred and management's estimates of the usage of resources.

Deferred Revenue

Deferred revenue consists of federal revenue received but not expended. At September 31, 2017, the Organizations had \$1,201,965 in deferred revenue.

Cash and Cash Equivalents

Cash is, from time to time, variously composed of cash on hand and cash in banks. The Organization considers all highly liquid investments with original maturities of three months or less at time of acquisition to be cash equivalents. As of September 30, 2017, the Organization had no cash equivalents.

Fixed Assets

Fixed assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives of 3 to 7 years. Repair and maintenance costs, which do not extend the useful lives of the asset, are charged to expense. The cost of assets, sold or retired, and related amounts of accumulated depreciation are eliminated from the accounts in the year of disposal, and any resulting gain or loss is included in the earnings.

Revenue Sources and Recognition

The Organization receives federal, state, and local revenues, contributions, sponsored research and private donations for the enhancement of various research and educational programs. This assistance is generally received based on applications submitted to and approved by various granting agencies.

BLUE MARBLE SPACE
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenue Sources and Recognition (continued)

The Organization recognizes federal revenue to the extent that eligible expenditures have been incurred. Revenue that is restricted is recorded as an increase in unrestricted net assets if the restriction expires in the reporting period in which revenue is recognized. All other restricted revenues are reported as increases to temporarily restricted net assets.

Contributions

Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets. The Organization reports gifts and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires when a stipulated time restriction ends, or of purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of changes in net assets as net assets released from restriction.

New Accounting Pronouncements

In February 2016, Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 requires a lessee to recognize a lease asset representing its right to use the underlying asset for the lease term, and a lease liability for the payments to be made to lessor, on its statement of financial position for all operating leases greater than 12 months. ASU 2016-02 will be effective for fiscal years, and interim periods within those fiscal years, beginning after December 15, 2019. Although the full impact of this Update on the Organization's financial statements has not yet been determined, the future adoption of this guidance will require the Organization to record assets and liabilities on its statement of financial position relating to facility and other leases currently being accounted for as operating leases. Management has not yet determined the effect of the new pronouncement.

In August 2016, The FASB issued ASU No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities* (ASU 2016-14). ASU 2016-14 changes presentation and disclosure requirements for not-for-profit entities to provide more relevant information about their resources (and the changes in those resources) to donors, grantors, creditors, and other users. These include qualitative and quantitative requirements in the following areas: (1) net asset classes; (2) investment return; (3) expenses; (4) liquidity and availability of resources; and (5) presentation of operating cash flows. ASU 2016-14 will be effective for annual financial statements issued for fiscal years beginning after December 15, 2017, and for interim periods within fiscal years beginning after December 15, 2018. Early application of the amendments are permitted. The Organization has not yet completed its assessment of the impact of this guidance on its financial statements. Under this guidance, the Organization will be required to present two classes of net assets (net assets with donor restrictions and net assets without donor restrictions) and changes in each of these two classes on the face of the statement of financial position and statement of activities, respectively, rather than the current required three classes (unrestricted, temporarily restricted and permanently restricted).

BLUE MARBLE SPACE
NOTES TO FINANCIAL STATEMENTS
September 30, 2017

3. CASH

Cash in banks as of September 30, 2017, consisted of the following:

Concentration of risk:	
Cash in banks	\$ 1,267,051
	<u> </u>
Total cash in banks	\$ 1,267,051
	<u> </u>

Cash balances held in banks are insured up to \$250,000 by the Federal Deposit Insurance Corporation (FDIC). The Organization maintains its cash in bank deposit accounts that at times may exceed federally insured limits. At September 30, 2017, the Organization had zero funds in excess of FDIC insurance limits.

4. FIXED ASSETS, NET

Fixed assets, net at September 30, 2017, consisted of the following

Computer equipment	\$ 892
Software	6,427
Furniture and fixtures	66
Less: accumulated depreciation	<u>(2,431)</u>
Total fixed assets, net of depreciation	\$ 4,954
	<u> </u>

5. COMMITMENTS AND CONTINGENCIES

Federal Awards and Grants

The Organizations has received federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursement will not be material.

6. SUBSEQUENT EVENTS

The Organization's management has evaluated events or transactions that may occur for potential recognition or disclosure in the financial statements from the balance sheet date through August 2, 2018, which is the date the financial statements were available to be issued. Management has determined that there were no subsequent events or transactions that would have a material impact on the current year financial statements.

SUPPLEMENTARY INFORMATION

**BLUE MARBLE SPACE
ORGANIZATION
For the Fiscal Year Ended September 30, 2017**

The Board of Directors for the fiscal year ended September 30, 2017, was comprised of the following members:

<u>Name</u>	<u>Office</u>	<u>Term</u>	<u>Term Expiration</u>
Sanjoy Som	President	3 years	September 30, 2019
Jacob Haqq-Misra	Secretary	3 years	September 30, 2020
Mark Clarie	Member	3 years	September 30, 2017
Zach Adam	Member	3 years	September 30, 2017
Sara Imari Walker	Member	3 years	September 30, 2019

BLUE MARBLE SPACE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Fiscal Year Ended September 30, 2017

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
National Aeronautics and Space Administration			
Science	43.001	N/A	\$ 455,051
Space Operations	43.007	N/A	<u>525,525</u>
Total National Aeronautics and Space Administration			<u>980,576</u>
National Science Foundation			
Biological Sciences	47.074	N/A	<u>32,653</u>
Total National Science Foundation			<u>32,653</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,013,229</u>

1. NOTE ON BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Blue Marble Space and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Uniform Guidance. The Organization has elected to use the 10-percent de minimus indirect cost allowed under Uniform Guidance.

BLUE MARBLE SPACE
SCHEDULE OF FUNCTIONAL EXPENSES
For the Fiscal Year Ended September 30, 2017

	Program Services	Support Services	Total
	Research	Management and General	
Payroll & outside contractor services	\$ 619,171	\$ 36,937	\$ 656,108
Payroll taxes & benefits	119,099	13,668	132,767
Books and supplies	3,061	1,540	4,601
Travel, training, & conferences	73,364	453	73,817
Rental, leases, repairs, and non-capitalized equipment & information technology	22,515	29,153	51,668
Professional/consulting services and operating expenditures	180,647	12,256	192,903
Depreciation	-	2,431	2,431
Total expenses	\$ 1,017,857	\$ 96,438	\$ 1,114,295

OTHER INDEPENDENT AUDITOR'S REPORTS SECTION

**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
Blue Marble Space
Seattle, Washington

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 Blue Marble Space (a nonprofit organization), which comprise the statement of financial position as of September 30, 2017, and the related statements of activities and cash flows for the fiscal year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 2, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Blue Marble Space'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Blue Marble Space's internal control. Accordingly, we do not express an opinion on the effectiveness of Blue Marble Space's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we 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 Blue Marble Space's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

SQUAR MILNER LLP

San Diego, California
August 2, 2018

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Board of Directors
Blue Marble Space
Seattle, Washington

Report on Compliance for Each Major Federal Program

We have audited Blue Marble Space's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Blue Marble Space's major federal programs for the year ended September 30, 2017. Blue Marble Space'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 its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Blue Marble Space'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 Blue Marble Space'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 Blue Marble Space's compliance.



Opinion on Each Major Federal Program

In our opinion, Blue Marble Space, 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 September 30, 2017.

Report on Internal Control Over Compliance

Management of Blue Marble Space 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 Blue Marble Space'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 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 Blue Marble Space'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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

SQUAR MILNER LLP

San Diego, California
August 2, 2018

FINDINGS AND RECOMMENDATIONS SECTION

BLUE MARBLE SPACE
SCHEDULE OF AUDIT FINDINGS AND QUESTIONED COSTS
September 30, 2017

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X No

Noncompliance material to financial statements noted? Yes X No

2. Federal Awards

Internal control over major programs:

One or more material weaknesses identified? Yes X No

One or more significant deficiencies identified that are not considered to be material weaknesses? Yes X No

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

Any audit findings disclosed that are required to be reported under section 200.516 Audit Findings paragraph (a) of OMB Uniform Guidance? Yes X No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
43.007	Space Operations

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

Auditee qualified as low-risk auditee? Yes X No

B. Financial Statement Findings

None

C. Federal Award Findings and Questioned Costs

None

BLUE MARBLE SPACE
SCHEDULE OF PRIOR AUDIT FINDINGS
September 30, 2017

<u>Findings/Recommendations</u>	<u>Current Status</u>	<u>Explanation if Not Implemented</u>
N/A	N/A	N/A