

# Associated Students, Inc., California State University, Long Beach

Isabel Patterson Child Development Center

Financial Statements and Supplemental Information  
Year Ended June 30, 2017



**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Financial Statements and Supplemental Information**  
Year Ended June 30, 2017

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## INDEPENDENT AUDITORS' REPORT

To the Audit Committee  
Associated Students, Inc., California State University, Long Beach  
Isabel Patterson Child Development Center

We have audited the accompanying financial statements of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (a nonprofit organization, referred to as "Center"), which comprise the statement of net position as of June 30, 2017, and the related statements of revenue, expenses, and changes in net position and cash flows for the 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.

### Auditors' 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 auditors' 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 Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center, as of June 30, 2017, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## INDEPENDENT AUDITORS' REPORT, CONTINUED

### Other Matters

#### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information presented on pages 8 to 26 is presented for purposes of additional analysis as required by the California Department of Education 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 and with the CDE Audit Guide issued by the California Department of Education. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

### Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2017, on our consideration of Center'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 Center's internal control over financial reporting and compliance.

*Aldrich CPAs + Advisors LLP*

San Diego, California  
December 1, 2017

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Statement of Net Position**

June 30, 2017

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**ASSETS**

Accounts receivable	\$	9,646
Receivable from Associated Students, Inc., California State University, Long Beach		<u>8,998</u>
Total Assets		<u>18,644</u>

**LIABILITIES AND NET POSITION**

Liabilities:

Deferred revenue	11,200
Payable to Associated Students, Inc., California State University, Long Beach	<u>7,444</u>

Total Liabilities	18,644
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Net Position - Unrestricted	<u>-</u>
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Total Liabilities and Net Position	<u>\$ 18,644</u>
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**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Statement of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2017

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Revenue and Support:

State apportionments	\$ 188,460
Federal apportionments	191,921
CSULB apportionments	152,952
Parent fees	631,842
ASI fees	664,400
Contributions and other income	<u>12,425</u>

Total Revenue and Support 1,842,000

Expenses:

Salaries	1,266,866
Employee benefits	325,468
Books and supplies	68,738
Services and other operating expenses	<u>142,357</u>

Total Expenses 1,803,429

Change in net position Prior to transfers 38,571

Transfers to the General Fund  
of the Associated Students, Inc.,  
California State University, Long Beach

(38,571)

Change in Net Position \$ -

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Statement of Cash Flows**

Year Ended June 30, 2017

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Cash Flows from Operating Activities:

Change in net position	\$ -
Adjustments to reconcile change in net position to net cash used by operating activities:	
Change in operating assets and liabilities:	
Accounts receivable	32,827
Receivable from Associated Students, Inc., California State University, Long Beach	(8,998)
Accrued expenses	(33,761)
Deferred revenue	1,300
Payable to Associated Students, Inc., California State University, Long Beach	<u>(8,173)</u>
Net Cash Used by Operating Activities	(16,805)
Cash, beginning	<u>16,805</u>
Cash, ending	\$ <u><u>-</u></u>

# **ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**

## **ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

### **Notes to Financial Statements**

Year Ended June 30, 2017

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#### **Note 1 - Organization and Summary of Significant Accounting Policies**

##### Nature of Activities

Associated Students, Inc., California State University, Long Beach (Associated Students or ASI) is a nonprofit, tax exempt, California State University auxiliary organization located on the campus of California State University, Long Beach (University or CSULB). The University is one of 23 campuses in the California State University System (System). Associated Students was established to administer various student programs and activities including The Isabel Patterson Child Development Center (Center). The Center is a childcare facility operated by Associated Students on the campus of the University under a lease and operating agreement with the System. During the fiscal year ended June 30, 2017, the Center operated the following programs for the benefit of University students, faculty, staff and the community:

- a) Child Development Program: Provides child care and development services.
- b) Child Care Food Program: Provides free and subsidized meals.

##### Financial Reporting Entity

The basic financial statements include the accounts of Associated Students. Associated Students is a government organization under accounting principles generally accepted in the United States of America (GAAP) and is also a component unit of the University, a public university under the California State University system. Associated Students has chosen to use the reporting model for special-purpose governments engaged only in business-type activities.

##### Basis of Presentation

The basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with GAAP as prescribed by the Governmental Accounting Standards Board (GASB). Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Voluntary non-exchange transactions are recognized as revenue as soon as all eligibility requirements have been met.

##### 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.

##### Classification of Revenues and Expenses

Associated Students considers operating revenues and expenses in the statement of revenues, expenses, and changes in net assets to be those revenues and expenses that result from exchange transactions or from other activities that are connected directly with Associated Students' primary functions. Exchange transactions include charges for services rendered and the acquisition of goods and services. Certain other transactions are reported as non-operating revenues and expenses in accordance with GASB Statement No. 35.

Revenue from grants/contracts is recognized to the extent of eligible costs incurred up to an amount not to exceed the total grant/contract authorized. Deferred revenue results from grant awards received that are applicable to the subsequent period.

##### Accounts Receivable

The accounts receivable arise in the normal course of operations. It is the policy of management to review the outstanding accounts receivable at year-end, as well as the bad debt write-offs experienced in the past, and establish an allowance for doubtful accounts for uncollectible amounts. Management believes that all accounts receivable are fully collectible, therefore, no allowance for doubtful accounts is considered necessary.



**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Notes to Financial Statements**

Year Ended June 30, 2017

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**Note 1 - Organization and Summary of Significant Accounting Policies, continued**

Contributed Materials and Services

Contributed materials are recorded at their fair market value where an objective basis is available to measure their value. Such items are capitalized or charged to operations as appropriate. The Center receives a substantial amount of services donated by volunteers in carrying out the operation of the Center. The services do not meet the criteria as contributions and are, therefore, not recognized in the financial statements.

Income Taxes

Associated Students is a qualified nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. In addition, Associated Students qualifies for the charitable contribution deduction under Section 170(b)(1)(A)(vi) and has been classified as an organization that is not a private foundation under Section 509(a)(1). However, Associated Students remains subject to taxes on any net income which is derived from a trade or business, regularly carried on, and unrelated to its exempt purpose.

Associated Students follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. Associated Students recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of revenues, expenses, and changes in net position, when applicable. Management has determined that the Associated Students has no uncertain tax positions at June 30, 2017 and therefore no amounts have been accrued.

Subsequent Events

Associated Students has evaluated subsequent events through December 1, 2017, which is the date the financial statements were available to be issued. No subsequent events were noted.

**Note 2 - Accounts Receivable**

Accounts receivable consist of the following:

Child Care Food Program	\$	7,444
Parent Fees		<u>2,202</u>
	\$	<u>9,646</u>

**Note 3 - Concentration of Credit Risk**

Associated Students maintains its cash in bank deposit accounts that are insured by the Federal Deposit Insurance Corporation up to a limit of \$250,000 per depositor per financial institution. Associated Students has not experienced any losses in its bank deposit accounts and believes it is not exposed to any significant credit risk on cash.

## **SUPPLEMENTAL INFORMATION**

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Audit Committee  
Associated Students, Inc., California State University, Long Beach  
Isabel Patterson Child Development Center

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 Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (Center), which comprise the statement of net position as of June 30, 2017, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 1, 2017.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 the Center'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*.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*, CONTINUED**

**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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Aldrich CPAs + Advisors LLP*

San Diego, California  
December 1, 2017

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Note to Schedule of Expenditures of Federal and State Awards**

Year Ended June 30, 2017

Federal/Pass-Through Grantor and Program Title	Federal CFDA Number	Award Number	Award Amount		Expenditures
			Federal	State	
U.S. Department of Agriculture					
Pass-through California Department of Education Child Nutrition and Food Distribution Division; Child and Adult Care Food Program - Center	10.558	19-1983-5A	\$ -	\$ 43,168	\$ 43,168
Total expenditures of federal awards			-	43,168	43,168
California Department of Education					
General Child Care & Development Program	93.575/93.596	CCTR-6062	39,872	56,227	84,161
California State Preschool Program	93.575/93.596	CSPP-6139	18,285	84,163	104,299
Total expenditures of federal/state awards			58,157	140,390	188,460

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Note to Schedule of Expenditures of Federal and State Awards**  
Year Ended June 30, 2017

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**Note 1 - Basis of Presentation**

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the Audit Guide for Child Development, Nutrition, and Adult Basic Education programs, issued by the California Department of Education.

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**General Information**

Year Ended June 30, 2017

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Full official name of agency:	Associated Students, Inc. California State University, Long Beach Isabel Patterson Child Development Center	
Program type:	Child development program	
Project number:	19-B776-00-6	
Type of agency:	Nonprofit corporation	
Address of agency headquarters:	1212 Bellflower Boulevard Long Beach, CA 90815	
<u>Program Name</u>	<u>Contract Number</u>	<u>Project Number</u>
General Child Care and Development Program	CCTR-6062	19-B776-00-6
California State Preschool Program	CSPP-6139	19-B776-00-6
Name and address of Executive Director:	Richard Haller 1212 Bellflower Boulevard Long Beach, CA 90815	
Name and address of Director of Administrative Services:	Martiz Ware 1212 Bellflower Boulevard Long Beach, CA 90815	
Telephone number:	(562) 985-2437, Associated Students, Inc. (562) 985-5333, Child Development Center	
Period covered by examination:	July 1, 2016 to June 30, 2017	
Number of days of operation of agency:	198	
Scheduled hours of operation each day:	Monday through Thursday: 7:00 am to 6:00 pm Friday: 7:00 a.m. to 5:30 p.m.	

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Combining Statement of Net Position**

June 30, 2017

	Child Development Program	Child Care Food Program	Total
<b>ASSETS</b>			
Accounts receivable	\$ 2,202	\$ 7,444	\$ 9,646
Receivable from Associated Students, Inc., California State University, Long Beach	8,998	-	8,998
Total Assets	11,200	7,444	18,644
<b>LIABILITIES AND NET POSITION</b>			
Liabilities:			
Deferred revenue	11,200	\$ -	\$ 11,200
Payable to Associated Students, Inc., California State University, Long Beach	-	7,444	7,444
Total Liabilities	11,200	7,444	18,644
Net Position - Unrestricted	-	-	-
Total Liabilities and Net Position	\$ 11,200	\$ 7,444	\$ 18,644



**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH**  
**ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Combining Statement of Revenues, Expenses, and Changes in Net Position**

Year Ended June 30, 2017

	Child Development Program	Child Care Food Program	Total
Revenue and Support:			
State apportionments	\$ 188,460	\$ -	\$ 188,460
Federal apportionments	148,753	43,168	191,921
CSULB apportionments	152,952	-	152,952
Parent fees	631,842	-	631,842
ASI fees	664,400	-	664,400
Contributions and other income	12,425	-	12,425
	<u>1,798,832</u>	<u>43,168</u>	<u>1,842,000</u>
Total Revenue and Support	1,798,832	43,168	1,842,000
Expenses:			
Salaries	1,204,326	62,540	1,266,866
Employee benefits	312,830	12,638	325,468
Books and supplies	19,781	48,957	68,738
Services and other operating expenses	141,686	671	142,357
	<u>1,678,623</u>	<u>124,806</u>	<u>1,803,429</u>
Total Expenses	1,678,623	124,806	1,803,429
Change in net position prior to transfers	120,209	(81,638)	38,571
Transfers from (to) the General Fund of the Associated Students, Inc., California State University, Long Beach	<u>(120,209)</u>	<u>81,638</u>	<u>(38,571)</u>
Change in Net Position	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Project No: 19-B776-00-6**

**Contract No: CCTR-6062 and CSPP-6139**

**General Child Care and Development Program and California State Preschool Program**

**Schedule of Expenditures by State Categories**

**Year Ended June 30, 2017**

	CCTR-6062 Reimbursable	CSPP-6139 Reimbursable	Total
1000 <u>Certificated Salaries</u>	\$ 275,969	\$ 259,399	\$ 535,368
2000 <u>Classified Salaries</u>	335,630	395,868	731,498
3000 <u>Employee Benefits</u>	159,832	165,636	325,468
4000 <u>Books and Supplies</u>	29,244	39,494	68,738
4300 Materials and Supplies	12,442	16,802	29,244
4700 Food	16,802	22,692	39,494
5000 <u>Services and Other Operating Expenses</u>	59,926	82,431	142,357
5100 Contracts for personnel services	11,622	15,987	27,609
5200 Travel, conferences and other	5,616	7,725	13,341
5400 Insurance	12,134	16,691	28,825
5500 Operations and housekeeping	5,150	7,083	12,233
5600 Rentals, leases and repairs	15,717	21,619	37,336
5700 Legal, election and audit	6,044	8,314	14,358
5800 Other services and operating expenses	3,643	5,012	8,655
6000 <u>Capital Outlay</u>	-	-	-
6500 Replacement equipment	-	-	-
<u>Other Non-reimbursable Expenses</u>	-	-	-
Depreciation	-	-	-
In-kind expenses	-	-	-
Total expenditures	\$ 860,601	\$ 942,828	\$ 1,803,429

We have examined the claims filed for reimbursement and the original records supporting the transactions under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Project No: 19-B776-00-6**

**Contract No: CCTR-6062 and CSPP-6139**

**General Child Care and Development Program and California State Preschool Program**

**Schedule of Administrative Costs**

**Year Ended June 30, 2017**

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	<u>CCTR-6062</u>	<u>CSPP-6139</u>	<u>Total</u>
Salaries, benefits, and overhead	\$ 75,891	\$ 75,891	\$ 151,782

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Project No: 19-B776-00-6**

**Contract No: CCTR-6062 and CSPP-6139**

**General Child Care and Development Program and California State Preschool Program**

**Schedule of Equipment Expenditures Utilizing Contract Funds**

**Year Ended June 30, 2017**

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Expenditures Under \$7,500 Unit Cost		Expenditures Over \$7,500 Unit Cost with CDD Approval		Expenditures Over \$7,500 Unit Cost Without CDD Approval	
Cost	Item	Cost	Item	Cost	Item
None		None		None	

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Project No: 19-B776-00-6**

**Contract No: CCTR-6062 and CSPP-6139**

**General Child Care and Development Program and California State Preschool Program**

**Schedule of Repair and Renovation Expenditures**

**Year Ended June 30, 2017**

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No repair or renovation expenditures were incurred in the fiscal year ended June 30, 2017.

# AUDITED ATTENDANCE AND FISCAL REPORT

## for California State Preschool Programs

Agency Name: Associated Students, Inc., CSULB Vendor No. B776

Fiscal Year Ended: June 30, 2017 Contract No. CSPP-6139

Independent Auditor's Name: Aldrich CPAs + Advisors LLP

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Three and Four Year Olds</i>					
Full-time-plus	6	-	6	1.1800	7.080
Full-time	1,123	-	1,123	1.0000	1,123.000
Three-quarters-time	1,148	-	1,148	0.7500	861.000
One-half-time	389	-	389	0.6196	241.024
<i>Exceptional Needs</i>					
Full-time-plus			-	1.4160	-
Full-time			-	1.2000	-
Three-quarters-time			-	0.9000	-
One-half-time			-	0.6196	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.2980	-
Full-time			-	1.1000	-
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6196	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.2980	-
Full-time			-	1.1000	-
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6196	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.7700	-
Full-time			-	1.5000	-
Three-quarters-time			-	1.1250	-
One-half-time			-	0.6196	-
<b>TOTAL DAYS OF ENROLLMENT</b>	2,666	-	2,666		2,232.104
<b>DAYS OF OPERATION</b>	198	-	198		
<b>DAYS OF ATTENDANCE</b>	2,624	-	2,624		

☐ NO NONCERTIFIED CHILDREN - Check box, omit page 2 & continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

# AUDITED ATTENDANCE AND FISCAL REPORT for California State Preschool Programs

Agency Name: Associated Students, Inc., CSULB Vendor No. B776

Fiscal Year Ended: June 30, 2017 Contract No. CSPP-6139

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children.	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	COLUMN B AUDIT ADJUSTMENTS	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT	COLUMN D ADJUSTMENT FACTOR	COLUMN E ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<b>DAYS OF ENROLLMENT</b>					
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-	-	-	1.6520	-
Full-time	348	-	348	1.4000	487.200
Three-quarters-time	225	-	225	1.0500	236.250
One-half-time	35	-	35	0.7700	26.950
<i>Three and Four Year Olds</i>					
Full-time-plus	96	-	96	1.1800	113.280
Full-time	5,407	-	5,407	1.0000	5,407.000
Three-quarters-time	4,473	-	4,473	0.7500	3,354.750
One-half-time	1,916	-	1,916	0.6196	1,187.154
<i>Exceptional Needs</i>					
Full-time-plus			-	1.4160	-
Full-time			-	1.2000	-
Three-quarters-time			-	0.9000	-
One-half-time			-	0.6196	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.2980	-
Full-time			-	1.1000	-
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6196	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.2980	-
Full-time			-	1.1000	-
Three-quarters-time			-	0.8250	-
One-half-time			-	0.6196	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.7700	-
Full-time			-	1.5000	-
Three-quarters-time			-	1.1250	-
One-half-time			-	0.6196	-
<b>TOTAL DAYS OF ENROLLMENT</b>	<b>12,500</b>	<b>-</b>	<b>12,500</b>		<b>10,813</b>

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT**  
**for California State Preschool Programs**

Agency Name: Associated Students, Inc., CSULB Vendor No. B776

Fiscal Year End: June 30, 2017 Contract No. CSPP-6139

	COLUMN A CUMULATIVE FISCAL YEAR PER FORM CDFS 8501	COLUMN B AUDIT ADJUSTMENT INCREASE OR (DECREASE)	COLUMN C CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION III - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs	\$24,798	\$0	\$24,798
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
Other (Specify):			0
<b>Subtotal</b>	<b>\$24,798</b>	<b>\$0</b>	<b>\$24,798</b>
Transfer from Reserve - General			0
Transfer from Reserve - Professional Development			0
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Family Fees for Certified Children	720	0	720
Interest Earned on Apportionments	0	0	0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children	361,148	0	361,148
Head Start Program (EC § 8235(b))	0	0	0
Other (Specify):	541,933	0	541,933
Other (Specify):	0	0	0
<b>TOTAL REVENUE</b>	<b>\$928,599</b>	<b>\$0</b>	<b>\$928,599</b>

**SECTION IV - REIMBURSABLE EXPENSES**

<i>Direct Payments to Providers (FCCH Only)</i>	\$0	\$0	\$0
1000 Certificated Salaries	259,399	0	259,399
2000 Classified Salaries	395,868	0	395,868
3000 Employee Benefits	165,636	0	165,636
4000 Books and Supplies	39,494	0	39,494
5000 Services and Other Operating Expenses	82,431	0	82,431
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Replacement Equipment (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-Up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs Rate: 0.00% (Rate is Self-Calculating)	0	0	0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	<b>\$942,828</b>	<b>\$0</b>	<b>\$942,828</b>
<b>TOTAL ADMINISTRATIVE COSTS</b> (included in section IV above)	<b>\$75,891</b>	<b>\$0</b>	<b>\$75,891</b>
FOR CDE-A&I USE ONLY:			

**Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:**

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

- ☒ YES  
☐ NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

- ☒ YES  
☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box and omit page 4 if there are no supplemental revenues or expenses to report.



**AUDITED ATTENDANCE AND FISCAL REPORT**  
**for General or Migrant Center-Based Programs**

Agency Name: Associated Students, Inc., CSULB Vendor No. B776

Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6062

Independent Auditor's Name: Aldrich CPAs + Advisors LLP

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-	0	-	2.006	-
Full-time	173	0	173	1.700	294.100
Three-quarters-time	39	0	39	1.275	49.725
One-half-time	14	0	14	0.935	13.090
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
One-half-time			-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	-	0	-	1.652	-
Full-time	734	0	734	1.400	1,027.600
Three-quarters-time	379	0	379	1.050	397.950
On-half-time	82	0	82	0.770	63.140
<i>Three Years and Older</i>					
Full-time-plus	-	0	-	1.180	-
Full-time	10	0	10	1.000	10.000
Three-quarters-time	32	0	32	0.750	24.000
One-half-time	389	0	389	0.550	213.950
<i>Exceptional Needs</i>					
Full-time-plus			-	1.416	-
Full-time			-	1.200	-
Three-quarters-time			-	0.900	-
One-half-time			-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.770	-
Full-time			-	1.500	-
Three-quarters-time			-	1.125	-
One-half-time			-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	1,852	-	1,852		2,093.555
<b>DAYS OF OPERATION</b>	198	-	198		
<b>DAYS OF ATTENDANCE</b>	1,825	-	1,825		

☐ NO NONCERTIFIED CHILDREN - Check box, omit page 2 & continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

# AUDITED ATTENDANCE AND FISCAL REPORT for General or Migrant Center-Based Programs

Agency Name: Associated Students, Inc., CSULB

Vendor No. B776

Fiscal Year Ended: June 30, 2017

Contract No. CCTR-6062

SECTION II - NONCERTIFIED CHILDREN Report all children who were not certified, but who were served at the same sites as certified children.  <b>DAYS OF ENROLLMENT</b>	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus	-	-	-	2.006	-
Full-time	689	-	689	1.700	1,171.300
Three-quarters-time	214	-	214	1.275	272.850
One-half-time	98	-	98	0.935	91.630
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
One-half-time			-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus	30	-	30	1.652	49.560
Full-time	2,642	-	2,642	1.400	3,698.800
Three-quarters-time	1,056	-	1,056	1.050	1,108.800
On-half-time	446	-	446	0.770	343.420
<i>Three Years and Older</i>					
Full-time-plus	-	-	-	1.180	-
Full-time	148	-	148	1.000	148.000
Three-quarters-time	625	-	625	0.750	468.750
One-half-time	4,876	-	4,876	0.550	2,681.800
<i>Exceptional Needs</i>					
Full-time-plus			-	1.416	-
Full-time			-	1.200	-
Three-quarters-time			-	0.900	-
One-half-time			-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.770	-
Full-time			-	1.500	-
Three-quarters-time			-	1.125	-
One-half-time			-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	10,824	-	10,824		10,034.910

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT  
for General or Migrant Center-Based Programs**

Agency Name: Associated Students, Inc., CSULB Vendor No. B776

Fiscal Year End: June 30, 2017 Contract No. CCTR-6062

	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
<b>SECTION III - REVENUE</b>			
RESTRICTED INCOME			
Child Nutrition Programs	\$18,370	\$0	\$18,370
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$18,370	\$0	\$18,370
Transfer from Reserve	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Apportionments	0	0	0
UNRESTRICTED INCOME			
Family Fees for Noncertified Children	269,974	0	269,974
Head Start Program (EC § 8235(b))	0	0	0
Other (Specify):	398,026	0	398,026
<b>TOTAL REVENUE</b>	\$686,370	\$0	\$686,370

**SECTION IV - REIMBURSABLE EXPENSES**

<i>Direct Payments to Providers (FCCH Only)</i>	\$0	\$0	\$0
1000 Certificated Salaries	275,969	0	275,969
2000 Classified Salaries	335,630	0	335,630
3000 Employee Benefits	159,832	0	159,832
4000 Books and Supplies	29,244	0	29,244
5000 Services and Other Operating Expenses	59,926	0	59,926
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Replacement Equipment (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-Up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs Rate: 0.00% (Rate is Self-Calculating)	0	0	0
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$860,601	\$0	\$860,601
TOTAL ADMINISTRATIVE COSTS (included in section IV above)	\$75,891	\$0	\$75,891

FOR CDE-A&I USE ONLY:			
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**Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program**

**Requirements of the California Department of Education, Early Education and Support Division:**

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

☒ YES

☐ NO - Explain any discrepancies.

COMMENTS - If necessary, attach additional sheets to explain adjustments:

☒ NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box and omit page 4 if there are no supplemental revenues or expenses to report.

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Schedule of Findings and Questioned Costs**

Year Ended June 30, 2017

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**Financial Reporting Findings**

None reported.

**Child Development Programs Findings**

None reported.

**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH  
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

**Supplementary Child Development Services Information**

**Status of Corrective Action on Prior Year Findings**

Year Ended June 30, 2017

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None reported.