

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

Isabel Patterson Child Development Center

Financial Statements and Supplemental Information

Year Ended June 30, 2021



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

Financial Statements and Supplemental Information

Year Ended June 30, 2021

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Associated Students, Inc., California State University, Long Beach (a nonprofit organization), Isabel Patterson Child Development Center (referred to as "Center"), which comprise the statement of net position as of June 30, 2021, 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, 2021, 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

Emphasis of Matter

As described in Note 3 to the financial statements, on March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is unmodified with respect to that matter.

Emphasis of Matter Regarding Economic Dependency

The Center is a program operated within Associated Students, Inc., California State University, Long Beach and the financial activity between the two is significant. As seen on the statement of net position, the net position as of June 30, 2021 is zero. The Center is economically dependent on Associated Students, Inc., California State University, Long Beach. Our opinion is not modified with respect to this matter.

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, as reflected in the table of contents, required by the *Audit Guide* issued by the California Department of Education and the California Department of Social Services is presented for purposes of additional analysis 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 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 15, 2021, 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 15, 2021

ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER
Statement of Net Position
June 30, 2021

ASSETS

Accounts Receivable	\$ <u>2,928</u>
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LIABILITIES

Payable to Associated Students, Inc., California State University, Long Beach	<u>2,928</u>
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NET POSITION	\$ <u><u>-</u></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, 2021

Revenue and Support:	
State apportionments	\$ 240,905
Federal apportionments	160,153
Child care food program	2,298
CSULB apportionments	109,308
Parent fees	11,667
ASI fees	<u>740,959</u>
Total Revenue and Support	1,265,290
Expenses:	
Salaries	707,660
Employee benefits	371,191
Books and supplies	12,295
Services and other operating expenses	<u>94,395</u>
Total Expenses	<u>1,185,541</u>
Change in Net Position Prior to Transfers	79,749
Transfers from the General Fund of the Associated Students, Inc., California State University, Long Beach	<u>(79,749)</u>
Change in Net Position	\$ <u><u>-</u></u>

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

Statement of Cash Flows

Year Ended June 30, 2021

Cash Flows from Operating Activities:

Student activity fees	\$	859,521
Grants and contracts		401,909
Other operating revenues		(75,132)
Payments to suppliers		(107,447)
Payments to employees		<u>(1,078,851)</u>

Net Change in Cash -

Cash, beginning -

Cash, ending \$ -

Reconciliation of change in net position to net cash used by 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		(1,447)
Receivable from Associated Students, Inc., California State University, Long Beach		9,254
Deferred revenue		(7,050)
Payable to Associated Students, Inc., California State University, Long Beach		<u>(757)</u>

Net Cash Used by Operating Activities \$ -

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

ISABEL PATTERSON CHILD DEVELOPMENT CENTER

Notes to Financial Statements

Year Ended June 30, 2021

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, 2021, 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 (US 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 US 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 position 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 registration deposits received for enrollment of non-certified children that are applicable to the subsequent period.

Accounts Receivable

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, 2021

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, 2021 and therefore no amounts have been accrued.

Reconciliation of Child Development (CD) and US GAAP Revenue and Expense Reporting

The supplemental combining statements of net position and revenues, expenses, and changes in net position and basic financial statements present financial data in conformity with US GAAP. The other supplemental financial data presented in the audit, including data in the schedule of expenditures by state categories, present expenditures according to CD reporting requirements. However, reporting differences arise because CD contract funds must be expended during the contract period (usually one year). For example, program amounts that are capitalized and depreciated over multiple years under US GAAP are expensed in the contract period under CD requirements. To address such reporting differences, the audit report includes a reconciliation of CD and US GAAP revenue and expense reporting.

Subsequent Events

Associated Students has evaluated subsequent events through December 15, 2021, which is the date the financial statements were available to be issued.

Effective July 1, 2021, the General Child Care and Development Program (CCTR) and the Child and Adult Care Food Program were transitioned from the California Department of Education to the California Department of Social Services.

Note 2 – Accounts Receivable

Accounts receivable consist of the following:

Parent Fees for Child Development Programs	\$	1,962
Child Care Food Program		966
		<hr/>
	\$	2,928
		<hr/>

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

Notes to Financial Statements

Year Ended June 30, 2021

Note 3 – Contingencies

Grant Programs

The Center has received federal and other governmental funds for specific purposes that are subject to review and audit by the funding agencies. Such audits could generate expenditure disallowances or refunds payable under terms of the agency contracts. No material amounts are currently payable. Loss of government support would have a significant impact on the Center's ability to provide its program services.

Due to the non-COVID-19 emergency closure between September 8, 2021 and April 12, 2021, the Center submitted requests to both the California Department of Education (CDE) and the California Department of Social Services (CDSS) for approval of the closure dates and modified days of operation. As of the date of issuance, the CDSS has approved the closure request, however, approval from the CDE is still pending. While the closure request is expected to be approved, if the CDE does not approve the closure request and credit those days of operation, the maximum amount of funding that the Center would have to return to the CDE is \$138,180 related to the California State Preschool Program (CSPP) contract.

Coronavirus

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter-in-place orders, including California, where the Center is located.

Management has initiated several changes to the operations of the programs and administrative functions in order to protect the health of staff, students, parents, and children and to mitigate the financial effects of the virus and its resultant economic slowdown. The Center was physically closed from September 8, 2020 through April 12, 2021; however, distance learning services were offered during this time. This closure was precipitated on the decision by the University and after careful consideration from the University, a re-opening was granted at the beginning of February 2021. Before the doors could be opened, after the extended amount of time, the Center had to recruit and hire student assistants who support staffing ratios and the added cleaning protocols for all three separate programs of infant/toddler, preschool, and school-age buildings. In addition to recruitment and the hiring process, COVID-19 protocols of implementing acrylic barriers throughout areas and barriers for potential sick bays were created. The Center will continue to evaluate, and if appropriate, adopt other measures in the future required for the ongoing safety of students and staff.

The extent of the impact of COVID-19 on the Center's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the Center's customers, employees, and vendors, all of which at present, cannot be determined.

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
Long Beach, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of 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, 2021, 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 15, 2021.

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 15, 2021

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

Schedule of Expenditures of Federal and State Awards

Year Ended June 30, 2021

Federal/Pass-Through Grantor and Program Title	Federal Assistance Listing Number	Grantor's Number	Award Amount		Expenditures
			Federal	State	
<u>Research and Development Cluster:</u>					
<u>U.S. Department of Education</u>					
Direct Program:					
CSULB CCAMPIS Project	84.335	P335A170087-19	\$ 123,975	\$ -	\$ 123,975
Total Research and Development Cluster			123,975	-	123,975
<u>U.S. Department of Agriculture</u>					
Pass-through California Department of Education:					
Child Nutrition and Food Distribution Division:					
Child and Adult Care Food Program - Center	10.558	04493-CACFP-19-NP-IC	2,394	-	2,394
<u>U.S. Department of Health & Human Services</u>					
Pass-through California Department of Education:					
General Child Care and Development Program	93.575/93.596	CCTR-0067	36,178	102,725	138,903
California State Preschool Program	N/A	CSPP-0158	-	138,180	138,180
			36,178	240,905	277,083
Total Federal and State Awards			\$ 162,547	\$ 240,905	\$ 403,452

**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, 2021

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of the Center and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Center, it is not intended to, and does not, present the net position, changes in net assets, or cash flows of the Center. Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Center has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

General Information

Year Ended June 30, 2021

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> General Child Care and Development Program California State Preschool Program	<u>Contract Number</u> CCTR-0067 CSPP-0158
Name and address of Executive Director:	Miles Nevin 1212 Bellflower Boulevard Long Beach, CA 90815
Name and address of Director of Administrative Services:	Idris Aydin 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, 2020 to June 30, 2021
Number of days of operation of agency:	199
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

Combining Statement of Net Position

June 30, 2021

	Child Development Program	Child Care Food Program	Total
ASSETS			
Accounts Receivable	\$ 1,962	\$ 966	\$ 2,928
LIABILITIES			
Payable to Associated Students, Inc., California State University, Long Beach	1,962	966	2,928
NET POSITION	\$ -	\$ -	\$ -

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

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

Year Ended June 30, 2021

	General Child Care and Development CCTR-0067	California State Preschool Program CSPP-0158	Total
Revenue and Support:			
State apportionments	\$ 102,725	\$ 138,180	\$ 240,905
Federal apportionments*	83,272	76,881	160,153
Child care food program	702	1,596	2,298
CSULB apportionments	41,522	67,786	109,308
Parent fees	3,636	8,031	11,667
ASI fees	281,464	459,495	740,959
Total Revenue and Support	513,321	751,969	1,265,290
Expenses:			
Salaries	335,444	372,216	707,660
Employee benefits	161,170	210,021	371,191
Books and supplies	4,027	8,268	12,295
Services and other operating expenses	34,055	60,340	94,395
Total Expenses	534,696	650,845	1,185,541
Change in Net Position Prior to Transfers	(21,375)	101,124	79,749
Transfers to (from) the General Fund of the Associated Students, Inc., California State University, Long Beach	21,375	(101,124)	(79,749)
Change in Net Position	\$ -	\$ -	\$ -

*Child Care Access Means Parents in School (CCAMPIS) program revenue of \$123,975 is a non-CDE/CDSS federal funding source.

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

Schedule of Expenditures by State Categories

Year Ended June 30, 2021

	CCTR-0067 Reimbursable	CSPP-0158 Reimbursable	Total Reimbursable
1000 <u>Certificated Salaries</u>	\$ 285,456	286,450	\$ 571,906
2000 <u>Classified Salaries</u>	49,988	85,766	135,754
3000 <u>Employee Benefits</u>	161,170	210,021	371,191
4000 <u>Books and Supplies</u>	4,027	8,268	12,295
4300 Materials and Supplies	3,203	6,576	9,779
4700 Food	824	1,692	2,516
5000 <u>Services and Other Operating Expenses</u>	34,055	60,340	94,395
5100 Contracts for personnel services	1,030	1,825	2,855
5200 Travel, conferences and other	1,073	1,900	2,973
5400 Insurance	15,774	27,948	43,722
5500 Operations and housekeeping	51	90	141
5600 Rentals, leases and repairs	7,617	13,497	21,114
5700 Legal, election and audit	5,693	10,088	15,781
5800 Other services and operating expenses	2,817	4,992	7,809
6000 <u>Capital Outlay</u>	-	-	-
6500 Equipment replacement	-	-	-
<u>Other Non-reimbursable Expenses</u>	-	-	-
Depreciation	-	-	-
In-kind expenses	-	-	-
Total expenditures	\$ 534,696	\$ 650,845	\$ 1,185,541

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

Reconciliation of CD and GAAP Revenue and Expense Reporting

Year Ended June 30, 2021

	General Child Care and Development CCTR-0067	California State Preschool Program CSPP-0158	Total CDE & CDSS CD Contracts
<u>Revenue</u>			
AUD/CDFS 9500 and 8501 Restricted Income - Child Nutrition Programs (CD)	\$ 738	\$ 1,656	\$ 2,394
Adjustments to Reconcile Differences in Reporting:			
Subsequent revisions to Child Nutrition Program revenue	(36)	(60)	(96)
Combining Statement of Revenues, Expenses, and Changes in Net Position (GAAP)	\$ <u>702</u>	\$ <u>1,596</u>	\$ <u>2,298</u>
<u>Expenses</u>			
Schedule of Expenditures by State Categories (CD)	\$ 534,696	\$ 650,845	\$ 1,185,541
Adjustments to Reconcile Differences in Reporting:			
Depreciation on assets funded by CD	-	-	-
Capitalized renovation and repairs expensed on AUD forms	-	-	-
Capitalized lease expensed on AUD form	-	-	-
Capitalized carpeting expensed on supplemental AUD form	-	-	-
Capitalized equipment expensed on AUD form	-	-	-
Audit fees expensed on AUD forms (in advance of services)	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
Combining Statement of Revenues, Expenses, and Changes in Net Position (GAAP)	\$ <u>534,696</u>	\$ <u>650,845</u>	\$ <u>1,185,541</u>

See independent auditors' report.

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

Schedule of Claimed Equipment Expenditures

Year Ended June 30, 2021

	CCTR-0067	CSPP-0158	Total
Unit Cost Under \$7,500 Per Item:			
None	\$ -	\$ -	\$ -
Unit Cost \$7,500 or More Per Item With Prior Written Approval			
None	-	-	-
Unit Cost \$7,500 or More Per Item Without Prior Approval			
None	-	-	-
Total Equipment Expenditures	\$ -	\$ -	\$ -

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

Schedule of Claimed Expenditures for Renovations and Repairs

Year Ended June 30, 2021

	CCTR-0067	CSPP-0158	Total
Unit Cost Under \$10,000 Per Item:			
None	\$ -	\$ -	\$ -
Unit Cost \$10,000 or More Per Item With Prior Written Approval			
None	-	-	-
Unit Cost \$10,000 or More Per Item Without Prior Approval			
None	-	-	-
Total Renovation and Repair Expenditures	\$ -	\$ -	\$ -

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

Schedule of Claimed Administrative Costs

Year Ended June 30, 2021

	CCTR-0067	CSPP-0158	Total
Salaries, benefits, and overhead	\$ 71,943	\$ 117,447	\$ 189,390

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

Summary of Claim

Year Ended June 30, 2021

Federal Fund Reimbursement Variance			
Amount Reimbursable from Federal Fund	\$	2,151	
Less: Federal Fund Payments to Date		<u>2,151</u>	\$ -
Cash In-Lieu Reimbursement:			
Allowed		243	
Paid	\$	<u>243</u>	-
Total Program Reimbursement Refund			\$ <u><u>-</u></u>

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

Statement of Claim

Year Ended June 30, 2021

Reimbursement per Examination (Supported by pages 23-26)	\$	2,394
Program Reimbursements Claimed and Received		<u>2,394</u>
Amount Due from Agency	\$	<u><u>-</u></u>

Footnotes:

Note 1: Total income accrued to the program for year ended June 30, 2021 was \$2,394.

Note 2: All Child Care Food Program claims for reimbursement have been paid as of report issuance date.

Note 3: Revised claim submitted for the months of April and May 2021. There were no other revised claims for the year ended June 30, 2021.

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

Schedule of Reported, Adjusted, and Allowed Meals and Earned Reimbursement
Year Ended June 30, 2021

FIXED PERCENTAGE METHOD

Federal Meal Compensation	Reported	Meals Adjusted	Allowed	Food Service Rates	Revenue Recognized	Audit Adjustments	Earned Reimbursement
<u>Breakfast</u>							
Free	-	-	-	\$ 1.89	\$ -	\$ -	\$ -
Reduced	-	-	-	\$ 1.59	-	-	-
Base	-	-	-	\$ 0.32	-	-	-
Total	-	-	-		\$ -	\$ -	\$ -
<u>Lunch</u>							
Free	364	-	364	\$ 3.51	\$ 1,278	\$ -	\$ 1,278
Reduced	91	-	91	\$ 3.11	283	-	283
Base	538	-	538	\$ 0.33	178	-	178
Total	993	-	993		\$ 1,739	\$ -	\$ 1,739
<u>Supplement</u>							
Free	344	-	344	\$ 0.96	\$ 330	\$ -	\$ 330
Reduced	86	-	86	\$ 0.48	41	-	41
Base	508	-	508	\$ 0.08	41	-	41
Total	938	-	938		\$ 412	\$ -	\$ 412
Total Federal Meal Reimbursement					2,151	-	\$ 2,151
Cash-in-Lieu	993	-	993	\$ 0.2450	243	-	243
Total Federal Reimbursement					\$ 2,394	\$ -	\$ 2,394
State Meal Compensation	-	-	-	\$ 0.1822	\$ -	\$ -	\$ -

See independent auditors' report.

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

Schedule of Reported, Adjusted, and Allowed Eligibility
Year Ended June 30, 2021

FIXED PERCENTAGE METHOD

	July	August	September	October	November	December	January	February	March	April	May	June
<u>Total Enrolled</u>												
Reported	-	-	-	-	-	-	-	-	-	32	32	34
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	32	32	34
<u>Eligibility Categories</u>												
Free												
Reported	-	-	-	-	-	-	-	-	-	12	12	12
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	12	12	12
Reduced												
Reported	-	-	-	-	-	-	-	-	-	3	3	3
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	3	3	3
Base												
Reported	-	-	-	-	-	-	-	-	-	17	17	19
Adjusted	-	-	-	-	-	-	-	-	-	-	-	-
Allowed	-	-	-	-	-	-	-	-	-	17	17	19

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

Schedule of Reported, Adjusted, and Allowed Meals
Year Ended June 30, 2021

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
		July 2020			August 2020			September 2020	
<u>Breakfast</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Lunch</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Supplement</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
		October 2020			November 2020			December 2020	
<u>Breakfast</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Lunch</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Supplement</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-

See independent auditors' report.

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

Schedule of Reported, Adjusted, and Allowed Meals, continued
Year Ended June 30, 2021

FIXED PERCENTAGE METHOD

	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
		January 2021			February 2021			March 2021	
<u>Breakfast</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Lunch</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Supplement</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed	Reported	Adjusted	Allowed
		April 2021			May 2021			June 2021	
<u>Breakfast</u>									
Free	-	-	-	-	-	-	-	-	-
Reduced	-	-	-	-	-	-	-	-	-
Base	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-
<u>Lunch</u>									
Free	95	-	95	137	-	137	132	-	132
Reduced	24	-	24	34	-	34	33	-	33
Base	135	-	135	193	-	193	210	-	210
Total	254	-	254	364	-	364	375	-	375
<u>Supplement</u>									
Free	91	-	91	129	-	129	124	-	124
Reduced	23	-	23	32	-	32	31	-	31
Base	129	-	129	183	-	183	196	-	196
Total	243	-	243	344	-	344	351	-	351

See independent auditors' report.

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

AUD 9500 – Audited Attendance and Fiscal Report

Year Ended June 30, 2021

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 1 of 8

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CCTR-0067
B776

Full Name of Contractor

Associated Students of California State University Long Beach

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.8792	0.000
Infants (up to 18 months) Full-time	0	0	0	2.4400	0.000
Infants (up to 18 months) Three-quarters-time	0	0	0	1.8300	0.000
Infants (up to 18 months) One-half-time	0	0	0	1.3420	0.000
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	2.1240	0.000
Toddlers (18 up to 36 months) Full-time	310	0	310	1.8000	558.000
Toddlers (18 up to 36 months) Three-quarters-time	143	0	143	1.3500	193.050
Toddlers (18 up to 36 months) One-half-time	96	0	96	0.9900	95.040
Three Years and Older Full-time-plus	0	0	0	1.1800	0.000
Three Years and Older Full-time	0	0	0	1.0000	0.000
Three Years and Older Three-quarters-time	73	0	73	0.7500	54.750
Three Years and Older One-half-time	236	0	236	0.5500	129.800
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.000
Exceptional Needs Full-time	0	0	0	1.5400	0.000
Exceptional Needs Three-quarters-time	0	0	0	1.1550	0.000
Exceptional Needs One-half-time	0	0	0	0.8470	0.000

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

AUD 9500 – Audited Attendance and Fiscal Report, continued

Year Ended June 30, 2021

**California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 2 of 8**

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CCTR-0067
B776

Full Name of Contractor

Associated Students of California State University Long Beach

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0.000
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0.000
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0.000
Limited and Non-English Proficient One-half-time	0	0	0	0.6050	0.000
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6050	0.000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.000
Severely Disabled Full-time	0	0	0	1.9300	0.000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.000
Severely Disabled One-half-time	0	0	0	1.0615	0.000
TOTAL CERTIFIED DAYS OF ENROLLMENT	858	0	858	N/A	1,030.640
DAYS OF OPERATION	199	0	199	N/A	N/A
DAYS OF ATTENDANCE	236	(85)	151	N/A	N/A

☐

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

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

AUD 9500 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

**California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 3 of 8**

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CCTR-0067
B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.8792	0.000
Infants (up to 18 months) Full-time	0	0	0	2.4400	0.000
Infants (up to 18 months) Three-quarters-time	0	0	0	1.8300	0.000
Infants (up to 18 months) One-half-time	0	0	0	1.3420	0.000
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	2.1240	0.000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.8000	0.000
Toddlers (18 up to 36 months) Three-quarters-time	98	0	98	1.3500	132.300
Toddlers (18 up to 36 months) One-half-time	178	0	178	0.9900	176.220
Three Years and Older Full-time-plus	0	0	0	1.1800	0.000
Three Years and Older Full-time	0	0	0	1.0000	0.000
Three Years and Older Three-quarters-time	0	0	0	0.7500	0.000
Three Years and Older One-half-time	0	0	0	0.5500	0.000
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.000
Exceptional Needs Full-time	0	0	0	1.5400	0.000
Exceptional Needs Three-quarters-time	0	0	0	1.1550	0.000
Exceptional Needs One-half-time	0	0	0	0.8470	0.000

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

AUD 9500 – Audited Attendance and Fiscal Report, continued

Year Ended June 30, 2021

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 4 of 8

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CCTR-0067
B776

Full Name of Contractor

Associated Students of California State University Long Beach

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Limited and No-English Proficient Full-time-plus	0	0	0	1.2980	0.000
Limited and No-English Proficient Full-time-plus	0	0	0	1.1000	0.000
Limited and No-English Proficient Three-quarters-time	0	0	0	0.8250	0.000
Limited and No-English Proficient One-half-time	0	0	0	0.6050	0.000
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6050	0.000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.000
Severely Disabled Full-time-plus	0	0	0	1.9300	0.000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.000
Severely Disabled One-half-time	0	0	0	1.0615	0.000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	276	0	276	N/A	308.520

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

AUD 9500 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 5 of 8

Fiscal Year Ending	June 30, 2021
Contract Number	CCTR-0067
Vendor Code	B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	702	36	738
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other: CCAMPIS Grant	0	47,094	47,094
Restricted Income - Subtotal	702	47,130	47,832
Transfer from Reserve	0	0	0
Waived Family Fees for Certified Children (July and August)	0	0	0
Family fees Collected for Certified Children (September - June)	0	0	0
Waived Family Fees for Certified Children (September - June)	0	0	0
Family Fees (September - June) - Subtotal	0	0	0
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income - Fees for Non-Certified Children	3,636	0	3,636
Unrestricted Income - Head Start	0	0	0
Unrestricted Income - Other: CSULB Apportionments, ASI Fees	364,386	(41,400)	322,986
Total Revenue	368,724	5,730	374,454

Comments:	Revenue and expenses adjusted for revisions to financial statements made subsequent to June 2021 report. Certified days of attendance reduced by 84 days for students attending exclusively via distance learning. Certified days of attendance reduced by 1 day for unsupported absence claimed as excused.
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ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER

AUD 9500 – Audited Attendance and Fiscal Report, continued

Year Ended June 30, 2021

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 6 of 8

Fiscal Year Ending	June 30, 2021
Contract Number	CCTR-0067
Vendor Code	B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	887,039	(601,583)	285,456
2000 Classified Salaries	49,989	(1)	49,988
3000 Employee Benefits	203,501	(42,331)	161,170
4000 Books and Supplies	3,887	140	4,027
5000 Services and Other Operating Expenses	28,578	5,477	34,055
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (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 (Include in Administrative Cost)	0	0	0
Non-Reimbursable (State Use Only)	0	0	0
Total Reimbursable Expenses	1,172,994	(638,298)	534,696
Total Administrative Cost (included in Section 4 above)	0	71,943	71,943
Total Staff Training Cost (included in Section 4 above)	0	0	0

Approved Indirect Cost Rate: 0.0%

☒

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

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

AUD 9500 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs
A U D 9500 Page 8 of 8

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CCTR-0067
B776

Full Name of Contractor Associated Students of California State University Long Beach

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	858	0	858
Days of Operation	199	0	199
Days of Attendance	236	(85)	151
Restricted Program Income	702	47,130	47,832
Transfer from Reserve	0	0	0
Family Fees for Certified Children (September - June)	0	0	0
Interest Earned on Child Development Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	1,172,994	(638,298)	534,696
Total Administrative Cost	0	71,943	71,943
Total Staff Training Cost	0	0	0

Total Certified
Adjusted Days of
Enrollment

1,030.640

Total Non-Certified
Adjusted Days of
Enrollment

308.520

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

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

YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

Include any comments in the Comments box on page 5. If necessary, attach additional sheets to explain adjustments.

See independent auditors' report.

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

AUD 8501 – Audited Attendance and Fiscal Report

Year Ended June 30, 2021

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 1 of 8

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2021
CSPP-0158
B776

Full Name of Contractor

Associated Students of California State University Long Beach

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	0	0	0	1.1800	0.000
Three Years and Older Full-time	426	0	426	1.0000	426.000
Three Years and Older Three-quarters-time	600	0	600	0.7500	450.000
Three Years and Older One-half-time	277	0	277	0.6193	171.546
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.000
Exceptional Needs Full-time	0	0	0	1.5400	0.000
Exceptional Needs Three-quarters-time	0	0	0	1.1550	0.000
Exceptional Needs One-half-time	0	0	0	0.9537	0.000
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0.000
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0.000
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0.000
Limited and Non-English Proficient One-half-time	0	0	0	0.6193	0.000

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

AUD 8501 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
A U D 8501 Page 2 of 8

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CSPP-0158
B776

Full Name of Contractor

Associated Students of California State University Long Beach

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0.000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.000
Severely Disabled Full-time	0	0	0	1.9300	0.000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.000
Severely Disabled One-half-time	0	0	0	1.1952	0.000
TOTAL DAYS OF ENROLLMENT	1,303	0	1,303	N/A	1,047.546
DAYS OF OPERATION	199	0	199	N/A	N/A
DAYS OF ATTENDANCE	432	(104)	328	N/A	N/A

☐

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

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

AUD 8501 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

**California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
A U D 8501 Page 3 of 8**

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CSPP-0158
B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 2 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	2.1240	0.000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.8000	0.000
Toddlers (18 up to 36 months) Three-quarters-time	41	(41)	0	1.3500	0.000
Toddlers (18 up to 36 months) One-half-time	1	(1)	0	0.9900	0.000
Three Years and Older Full-time-plus	0	0	0	1.1800	0.000
Three Years and Older Full-time	0	0	0	1.0000	0.000
Three Years and Older Three-quarters-time	126	0	126	0.7500	94.500
Three Years and Older One-half-time	381	0	381	0.6193	235.953
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.000
Exceptional Needs Full-time	0	0	0	1.5400	0.000
Exceptional Needs Three-quarters-time	0	0	0	1.1500	0.000
Exceptional Needs One-half-time	0	0	0	0.9537	0.000

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

AUD 8501 – Audited Attendance and Fiscal Report, continued

Year Ended June 30, 2021

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 4 of 8

Fiscal Year Ending
 Contract Number
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June 30, 2021
CSPP-0158
B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and No-English Proficient Full-time-plus	0	0	0	1.2980	0.000
Limited and No-English Proficient Full-time-plus	0	0	0	1.1000	0.000
Limited and No-English Proficient Three-quarters-time	0	0	0	0.8250	0.000
Limited and No-English Proficient One-half-time	0	0	0	0.6193	0.000
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0.000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.000
Severely Disabled Full-time-plus	0	0	0	1.9300	0.000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.000
Severely Disabled One-half-time	0	0	0	1.1952	0.000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	549	(42)	507	N/A	330.453

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

AUD 8501 – Audited Attendance and Fiscal Report, continued

Year Ended June 30, 2021

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 5 of 8

Fiscal Year Ending	June 30, 2021
Contract Number	CSPP-0158
Vendor Code	B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 3 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	1,596	60	1,656
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other: CCAMPIS grant	0	76,881	76,881
Restricted Income - Subtotal	1,596	76,941	78,537
Transfer from Reserve - General	0	0	0
Transfer from Reserve - Professional Development	0	0	0
Transfer from Reserve Total	0	0	0
Waived Family Fees for Certified Children (July - August)	0	0	0
Family Fees Collected for Certified Children (September - June)	683	0	683
Waived Family Fees for Certified Children (September - June)	0	0	0
Family Fees for Certified Childrens (September - June) - Subtotal	683	0	683
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income - Fees for Non-Certified Children	7,348	0	7,348
Unrestricted Income - Head Start	0	0	0
Unrestricted Income - Other: CSULB Apportionments, ASI Fees	628,326	(101,045)	527,281
Total Revenue	637,953	(24,104)	613,849

Comments:	Revenue and expenses adjusted for revisions to financial statements made subsequent to June 2021 report. Certified days of attendance reduced by 103 days for students attending exclusively via distance learning. Certified days of attendance reduced by 1 day for unsupported absence claimed as excused. Noncertified days of enrollment reduced by 42 days for commingled toddlers claimed on CCTR-0067 AUD 9500 report.
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ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER

AUD 8501 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
A U D 8501 Page 6 of 8

Fiscal Year Ending	June 30, 2021
Contract Number	CSPP-0158
Vendor Code	B776

Full Name of Contractor	Associated Students of California State University Long Beach
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Section 4 - Reimbursable Expenses

Expense Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	262,243	24,207	286,450
2000 Classified Salaries	78,545	7,221	85,766
3000 Employee Benefits	263,999	(53,978)	210,021
4000 Books and Supplies	7,767	501	8,268
5000 Services and Other Operating Expenses	46,993	13,347	60,340
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (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 (include in Total Administrative Cost)	0	0	0
Non-Reimbursable (State use only)	0	0	0
Total Reimbursable Expenses	659,547	(8,702)	650,845
Total Administrative Cost (included in Section 4 above)	0	117,447	117,447
Total Staff-Training Cost (included in Section 4 above)	0	0	0

Approved Indirect Cost Rate:
☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

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

AUD 8501 – Audited Attendance and Fiscal Report, continued
Year Ended June 30, 2021

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
A U D 8501 Page 8 of 8

Fiscal Year Ending
Contract Number
Vendor Code

June 30, 2021
CSPP-0158
B776

Full Name of Contractor Associated Students of California State University Long Beach

Section 7 - Summary

Summary Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	1,303	0	1,303
Days of Operation	199	0	199
Days of Attendance	432	(104)	328
Restricted Program Income	1,596	76,941	78,537
Transfer from Reserve	0	0	0
Family Fees for Certified Children (September - June)	683	0	683
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	659,547	(8,702)	650,845
Total Administrative Cost	0	117,447	117,447
Total Staff Training Cost	0	0	0

Total Certified
Adjusted Days of
Enrollment

1,047.546

Total Non-Certified
Adjusted Days of
Enrollment

330.453

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

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

YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

See independent auditors' report.

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

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

Financial Reporting Findings

None reported.

Child Development Programs Findings

None reported.

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

Status of Corrective Action on Prior Year Findings

Year Ended June 30, 2021

Finding 2020-001

1. *Program Information:* General Child Care and Development Program, CFDA 93.575/93.596 (CCTR-9604) and California State Preschool Program (CSPP-9152).
2. *Criteria:* Enrollment for each program is required to be reported to the California Department of Education (CDE) on a quarterly or monthly basis for both certified (subsidized) and non-certified (non-subsidized) children. Reports must indicate how many days were attended for one-half-time, three-quarters-time, full-time, and full-time-plus. In addition, revenues and expenses for each program are required to be reported to the CDE on a quarterly or monthly basis by category.
3. *Condition:* In quarter two, certified attendance for CCTR-9064 was over-reported by one day and certified attendance for CSPP-9152 was under-reported by one day. Also in quarter two, non-certified enrollment for CCTR-9064 was misreported across all age and time categories. In quarter four, revenues and expenses for CCTR -9064 were misreported across all categories.
4. *Questioned Costs:* The related conditions did not result in reportable questioned costs.
5. *Context:* During the audit, a comparison was made between the summary of daily enrollment and attendance for each program per the attendance records to totals of enrollment and attendance reported on Forms 8501 and 9500. For certified quarter two reporting, attendance was off by one day due to human error in counting the absences on the attendance records. For non-certified quarter two reporting, the error was the result of mistakenly using the certified attendance records for reporting rather than the non-certified attendance records.

During the audit, a comparison was made between the revenues and expenses per the general ledger for each program to the revenues and expenses reported on Forms 8501 and 9500. The quarter four error in this amount was the result of mistakenly using the quarter three revenues and expenses for reporting in the revised version of the quarter four Form 9500 rather than the quarter four revenues and expenses per the general ledger.

6. *Effect:* Considered to be a significant deficiency in controls over financial reporting and compliance.
7. *Cause:* Quarterly reporting was not reviewed for accuracy before submission.
8. *Recommendation:* We recommend that the Center attempt to identify the cause of the errors and design new controls around reporting. We recommend that more than one individual participate in the reporting progress and that there is appropriate designation of preparation, review, and supervision procedures.
9. *Views of Responsible Officials and Planned Corrective Actions:* To avoid misreporting enrollment, attendance, revenues, and expenses moving forward, the Director of the Center will implement the following:
 - A. Enrollment and attendance will be tracked and recorded by Administrative Assistant. Once complete, Eligibility Specialist will review the recorded data for entry into the quarterly report. To ensure data are accurate before submitting to CDE, Administrative Assistant will conduct a second review of the report focusing on completed enrollment and completed sections of the report.
 - B. Revenue and expenses will be recorded after the enrollment and attendance portions of the CDE report is complete. Director will record all revenue and expenses in that portion of the CDE report. Accounting Manager and Accounting Analyst will review this portion of the report for accuracy and final submittal of report.
 - C. Quarterly, before any CDE report is submitted, ASI's Business Office and the Center's Administrative team will meet for review of the report and final submittal will be determined upon agreement of completion.

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

Status of Corrective Action on Prior Year Findings

Year Ended June 30, 2021

Finding 2020-001, continued

10. *Status of Corrective Action:* The Center has implemented review procedures for enrollment, attendance, revenue and expense reporting and internal reports reconciled to amounts reported in the quarterly Forms 9500 and 8501. This finding appears adequately resolved.

Quality Review Checklist for FY 2020–21

Child Care and Development Program Agencies

Agency Name & Vendor #: _____

Introduction

The quality review checklist is required to be completed by the agency's representative and submitted along with the agency's 2020–21 audit report and is designed to reduce or eliminate the need for follow-up questions that arise as the California Department of Education, Audits & Investigations Division and/or the California Department of Social Services reviews the organization's audit report submission in accordance with California Code of Regulations, Title 5, Section 18072.

If questions arise during the audit report review process, the reviewer will contact the agency's Certified Public Accountant (CPA). Please provide an email address for the CPA or CPA firm that conducted the agency's audit.

CPA Firm / CPA Name: _____

Email: _____

Required Contents

1. Does the audit report include the following? (*Note: This information is required for all agencies. For more information, reference the CDE Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report*):

- a. Independent Auditor's Report, based on Generally Accepted Auditing Standards and Government Auditing Standards ☐ Yes ☐ No
 - i. Does the Independent Auditor's Report indicate whether the supplementary information is fairly presented in all material respects in relation to the financial statements as a whole? ☐ Yes ☐ No
- b. 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 ☐ Yes ☐ No
- c. Statement of Financial Position / Balance Sheet ☐ Yes ☐ No
- d. Statement of Activities / Income Statement ☐ Yes ☐ No
- e. Notes to Financial Statements ☐ Yes ☐ No

- f. Schedule of Expenditures of Federal and State Awards ☐ Yes ☐ No
 - g. Schedule of Findings and Questioned Costs..... ☐ Yes ☐ No
 - h. Combining Statement of Activities ☐ Yes ☐ No
 - i. Schedule of Claimed Administrative Costs ☐ Yes ☐ No
 - j. Schedule of Claimed Equipment Expenditures..... ☐ Yes ☐ No
 - k. Schedule of Claimed Expenditures for Renovations and Repairs ☐ Yes ☐ No
 - l. Audited Attendance and Fiscal Report (AUD) form for each child development program contract..... ☐ Yes ☐ No
 - m. Notes to the Child Development Contract Supplemental Information..... ☐ Yes ☐ No
2. If applicable, does the audit report submission include the following (*Note: This information is only required under certain circumstances. For more information reference the CDE Audit Guide: Chapter 200, Exhibit A; Chapter 300; and Illustrative Contractor Audit Report*):
- a. Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance (2 CFR Part 200, Subpart F) ☐ Yes ☐ No ☐ N/A
 - b. Management letter and/or internal control communication letter ☐ Yes ☐ No ☐ N/A
 - c. Statement of Cash Flows ☐ Yes ☐ No ☐ N/A
 - d. Statement of Functional Expenses ☐ Yes ☐ No ☐ N/A
 - e. Schedule of Claimed Start-Up Expenses ☐ Yes ☐ No ☐ N/A
 - f. Audited Reserve Account Activity Report (AUD 9530-A) ☐ Yes ☐ No ☐ N/A
 - g. Reconciliation of fiscal year not ending on June 30..... ☐ Yes ☐ No ☐ N/A
 - h. Reconciliation of CD Reporting to GAAP Reporting..... ☐ Yes ☐ No ☐ N/A
 - i. An audit report that includes all required information for any agencies that the contractor entered into a subcontract for early learning and care services with (see FT&C Section I – Definitions)..... ☐ Yes ☐ No ☐ N/A

AUDs and Financial Statements

3. Were all AUDs prepared on the correct fiscal year's form?..... ☐ Yes ☐ No
4. Are all pages of the AUD form(s) included? ☐ Yes ☐ No
 - a. If not, was the appropriate box marked to explain why the pages were omitted? ☐ Yes ☐ No ☐ N/A
5. Does each AUD's column A agree to column C of the year-end CDNFS report?..... ☐ Yes ☐ No
6. Do each AUD's total expenses claimed for reimbursement and total supplemental expenses trace to and agree with the amounts reported on the Schedule of Expenditures by State Categories?..... ☐ Yes ☐ No
7. For each contract, do the total expenses on the Schedule of Expenditures by State Categories trace to and agree with the total expenses on the Combining Statement of Activities or any applicable expense reconciliation schedules presented in the report?..... ☐ Yes ☐ No
8. Does the total revenue and expenses on the Combining Statement of Activities (CSA) trace and agree to the Statement of Activities?..... ☐ Yes ☐ No
9. Does each AUD's revenue related to reimbursable expenses trace to and agree with the Combining Statement of Activities or other Statement? ☐ Yes ☐ No

Capitalized Expenses

10. Are all capitalized expenditures using child development funds identified in the Schedule of Claimed Expenditures for Renovations & Repairs or Schedule of Claimed Equipment Expenditures schedules? (Note: "Capitalized Equipment" is defined by the FT&C as equipment with a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the contractor for financial statement purposes, or \$5,000, including tax)..... ☐ Yes ☐ No
11. Do capitalized equipment expenses on AUD line items 6400, 6500 and/or start-up expenses trace to and agree with the Schedule of Claimed Equipment Expenditures? ☐ Yes ☐ No
12. Do other capital outlays, line item 6100/6200 on the AUD, trace to and agree with the Schedule of Claimed Expenditures for Renovations & Repairs? ☐ Yes ☐ No

13. Did the agency obtain preapproval for items expensed in line item(s) 6100/6200, 6400 and/or 6500? ☐ Yes ☐ No ☐ N/A
a. If not, please explain (attach additional pages if necessary):

14. If the agency has Child Care Facilities Revolving Fund or California Renovation and Repair loan repayments, are the expenditures correctly reported in line 6100/6200? ☐ Yes ☐ No ☐ N/A

Indirect and Administrative Costs

15. If the agency has an approved indirect cost rate, is it accurately reported on the AUD(s)? ☐ Yes ☐ No ☐ N/A
16. If indirect costs are claimed, are they within the maximum indirect cost rate of the lesser of its approved rate or ten percent (10%)? ☐ Yes ☐ No ☐ N/A
17. If indirect costs were reported, does the indirect cost amount agree to the indirect costs amount reported on the Schedule of Claimed Administrative Costs? ☐ Yes ☐ No ☐ N/A
18. Do the total administrative costs reported on the AUD(s) trace to and agree with the total expense amounts reported on the Schedule of Claimed Administrative Costs? ☐ Yes ☐ No

Enrollment, Attendance, and Assurances on Center-Based AUDs

19. Is the number of days of enrollment the same or greater than the number of days of attendance reported on the AUD(s)? ☐ Yes ☐ No ☐ N/A
20. Were the two assurance certifications checked on the AUD? ☐ Yes ☐ No ☐ N/A

Audited Reserve Account Activity Report

21. Does each Audited Reserve Account Activity Report either identify interest earned on reserve funds or explain in the comments section why no interest is reported? ☐ Yes ☐ No ☐ N/A
22. If there was a reserve account ending balance, was it correctly reported in the Statement of Financial Position/Balance Sheet as a liability? ☐ Yes ☐ No ☐ N/A

Revenue

23. If Child and Adult Care Food Program (CACFP) expenses were allocated to a child development contract, was the related revenue reported as restricted income? (Note: Reported revenue should be the lesser of the amount of CACFP funds paid to an agency or the amount of expenses allocated to the contract) ☐ Yes ☐ No ☐ N/A

24. Was all revenue correctly classified as restricted or unrestricted in the AUD form(s)? ☐ Yes ☐ No ☐ N/A

25. If the agency received funds from the Paycheck Protection Program, were any funds used for a child development program reported as restricted income? ☐ Yes ☐ No ☐ N/A

26. If non-certified children are reported in the AUD(s), were non-certified family fees reported? ☐ Yes ☐ No ☐ N/A

a. If not, please explain (attach additional pages if necessary):

Completed By: _____

Title: _____

If necessary, add additional comments here: