ASSOCIATED STUDENTS, INC.
CALIFORNIA STATE UNIVERSITY,
DOMINGUEZ HILLS
CHILD DEVELOPMENT CENTER

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2021

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
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ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
GENERAL INFORMATION
YEAR ENDED JUNE 30, 2021

Agency Name:	Associated Students, Inc. California State University, Dominguez Hills Child Development Center
Program Numbers/Type:	CCTR-0066 General Child Care and Development CSPP-0157 California State Preschool 19-1254-1A Child Care and Adult Food Program
Type of Agency:	A California Nonprofit Corporation
Agency Address:	1000 E. Victoria Street Carson, California 90747
Name and Address of Executive Director:	Rasheedah Shakoor, Executive Director 1000 E. Victoria Street Carson, California 90747
Telephone Number:	(310) 243-3686
Period Covered:	July 1, 2020 through June 30, 2021
Number of Days of Agency Operation:	218 days
Scheduled Hours of Operation Each Day:	Monday through Thursday: 7:30 a.m. – 5:30 p.m. Friday: 7:30 a.m. – 3:00 p.m.

CliftonLarsonAllen LLP
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INDEPENDENT AUDITORS' REPORT

Board of Directors
Associated Students, Inc. California State University,
Dominquez Hills, Child Development Center
Carson, California

Report on the Financial Statements

We have audited the accompanying financial statements of Associated Students, Inc. California State University, Dominguez Hills, Child Development Center (the 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 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 of compliance 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, Dominguez Hills, Child Development Center as of June 30, 2021, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 1, the financial statements of the Center are intended to present the financial position, the changes in financial position and cash flows of only that portion of the business-type activities that are attributable to the transactions of the Center. They do not purport to, and do not present fairly the financial position of the Associated Students, Inc. California State University, Dominguez Hills as of June 30, 2021, the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Report on Supplementary Information

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Center's basic financial statements. The Combining Schedule of Revenues, Expenses, and Changes in Net Position, Combining Schedule of Renovation and Repair Expenditures, Combining Schedule of Equipment Expenditures, Combining Schedule of Administrative Costs, Combining Schedule of Expenditures by State Categories, Audited Final Attendance and Fiscal Report Forms and Schedule of Expenditures of Federal and State Awards, as required by the Audit Guide for Audits of Child Development and Nutrition Programs issued by the *California Department of Education (CDE Audit Guide)* are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Combining Schedule of Revenues, Expenses, and Changes in Net Position, Combining Schedule of Renovation and Repair Expenditures, Combining Schedule of Equipment Expenditures, Combining Schedule of Administrative Costs, Combining Schedule of Expenditures by State Categories, Audited Final Attendance and Fiscal Report Forms and Schedule of Expenditures of Federal and State Awards, as required by the Audit Guide for Audits of Child Development and Nutrition Programs issued by the *California Department of Education (CDE Audit Guide)* are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and in conformity with the Audit Guide for Audits of Child Development and Nutrition Programs issued by the *California Department of Education (CDE Audit Guide)*. Such 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 Combining Schedule of Revenues, Expenses, and Changes in Net Position, Combining Schedule of Renovation and Repair Expenditures, Combining Schedule of Equipment Expenditures, Combining Schedule of Administrative Costs, Combining Schedule of Expenditures by State Categories, Audited Final Attendance and Fiscal Report Forms and Schedule of Expenditures of Federal and State Awards, as required by the Audit Guide for Audits of Child Development and Nutrition Programs issued by the *California Department of Education (CDE Audit Guide)* are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 4, 2021, on our consideration of Associated Students, Inc. California State University, Dominguez Hills, Child Development 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 Associated Students, Inc. California State University, Dominguez Hills, Child Development Center's internal control over financial reporting and compliance.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
October 4, 2021

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
STATEMENT OF NET POSITION
JUNE 30, 2021

ASSETS		
CURRENT ASSETS		
Accounts Receivable	$	461,301
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	$	234,758
Accrued Compensated Absences		262
Other Liabilities		99
Total Current Liabilities		235,119
NET POSITION		
Unrestricted		226,182
Total Liabilities and Net Position	$	461,301

See accompanying Notes to Financial Statements.

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021

	2021
REVENUES	
Operating Revenues:	
Grants and Contracts, Noncapital:	
California Department of Education - Federal Portion	$ 2,370
California Department of Education - State Portion	137,192
Child and Adult Care Food Program	1,951
Noncertified Parent Fees	9,227
Other Operating Revenues	148,296
Total Operating Revenues	299,036
EXPENSES	
Operating Expenses:	
Student Services:	
Salaries	98,435
Payroll Taxes	7,530
Employee Benefits	29,628
Supplies	2,973
Professional Services	6,733
Other Expenditures	6,332
Total Operating Expenses	151,631
OPERATING INCOME (LOSS)	147,405
Net Position - Beginning of Year	78,777
NET POSITION - END OF YEAR	$ 226,182

See accompanying Notes to Financial Statements.

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES		
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income	$	147,405
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Change in Assets and Liabilities:		
Accounts Receivable		(379,452)
Accounts Payable		178,155
Accrued Compensated Absences, Current Portion		262
Accrued Compensated Absences, Net of Current Portion		(6,124)
Net Cash Provided (Used) by Operating Activities		(59,754)
CASH FLOWS FROM INVESTING ACTIVITIES		
Net Purchases/Sales of Short-Term Investments		59,754
Net Cash Provided (Used) by Investing Activities		59,754
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-
Cash and Cash Equivalents - Beginning of Year		-
CASH AND CASH EQUIVALENTS - END OF YEAR	$	-

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	$	147,405
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Changes in Operating Assets and Liabilities:		
Accounts Receivable, Net		(379,452)
Accounts Payable		178,155
Accrued Compensated Absences		(5,862)
Net Cash Provided (Used) by Operating Activities	$	(59,754)

See accompanying Notes to Financial Statements.

NOTE 1 ORGANIZATION

Associated Students, Inc. California State University, Dominguez Hills, Child Development Center (CDC) provides child development services to the university community. The CDC is operated with funds from both public and private sources. The CDC has contracts with the California Department of Education, the California State University Office of the Chancellor, and also receives revenue in the form of student activity fees and subsidized and nonsubsidized parent fees. The CDC's operations are included within the basic financial statements of Associated Students, Inc. California State University, Dominguez Hills (Associated Students).

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying basic financial statements have been prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, 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. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met.

Financial Reporting Entity

The financial statements include the accounts of the Center. The Center is part of ASI that is a government organization under accounting principles generally accepted in the United States of America and is also a component unit of the University, a public university under the California State University system. ASI has chosen to use the reporting model for special-purpose governments engage only in business type activities.

Basis of Accounting and Reporting

The Center records revenue in part from registration fees and other charges for services to external users and, accordingly, has chosen to present its basic financial statements using the reporting model for special-purpose governments engaged only in business-type activities. This model allows all financial information for the Center to be reported in a single column in the basic financial statements.

Risks and Uncertainties

The Word Health Organization declared the spread of Coronavirus Disease (COVID-19) a worldwide pandemic. Subsequent to year-end, the COVID-19 pandemic continues to have significant effects on global markets, supply chains, businesses, and communities. Specific to the Center, COVID-19 may impact various parts of its 2021-22 operations and financial results, including, but not limited to, declines in enrollment, loss of auxiliary revenues, additional bad debts, costs for increased use of technology, or potential shortages of personnel. Management believes the Center is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events are still developing.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Classification of Current and Noncurrent Assets and Liabilities

The CDC considers assets to be current that can reasonably be expected, as part of its normal business operations, to be converted to cash and be available for liquidation of current liabilities within 12 months of the statement of net position date. Liabilities that reasonably can be expected, as part of normal CDC business operations, to be liquidated within 12 months of the statement of net position date are considered to be current. All other assets and liabilities are considered to be noncurrent.

Net Position

The CDC's net position is classified into the following net asset categories:

Net Investment in Capital Assets – Capital assets, net of accumulated depreciation. The CDC does not have any outstanding principal balances of debt attributable to the acquisition construction, or improvement of those assets.

Unrestricted – All other categories of net position. In addition, unrestricted net position may be designated for use by management of the CDC or have legislative or bond indenture requirements associated with their use. These requirements limit the area of operations for which expenditures of net position may be made and require that unrestricted net position be designated to support future operations in these areas. The CDC has adopted a policy of utilizing temporarily restricted funds, when available, prior to unrestricted funds.

Restricted, Expendable – Net position subject to externally imposed conditions that can be fulfilled by the actions of the CDC or by the passage of time.

Cash and Cash Equivalents

The CDC considers all highly liquid investments with an original maturity date of three months or less to be cash and cash equivalents.

Accounts Receivable

Accounts receivable are primarily unsecured amounts due from grantors on cost reimbursement or performance grants, student fees, and parent fees. Management provides for probable uncollectible amounts through a provision for an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that remain outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. In management's opinion, all receivables were collectible at year-end. No allowance for doubtful accounts for accounts receivable is considered necessary at June 30, 2021.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Compensated Absences

Accrued compensated absences are accrued on a monthly basis based on length of service and job classification. Full-time employees accrue vacation time based upon job classification and years of service to ASI and the CDC as follows:

Years Employed	Annualized Accrual
0 – 3 Years	10 Days
4 – 6 Years	15 Days
7 – 15 Years	20 Days
16+ Years	24 Days
Management Employees	24 Days

Accrued leave will be paid at the time of termination. Total accrued compensated absences balance at June 30, 2021 was $262.

Revenue Recognition

Revenue is primarily related to student activity fees and is generally recognized over the academic year. Program revenues are recorded when earned and the related revenue recognition criteria have been met.

Government Revenue

Government revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Government revenue from federal agencies is subject to independent audit under the Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, CDC's management believes that costs ultimately disallowed, if any, would not materially affect the net position of the CDC.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of these financial statements requires management to make estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets, liabilities, revenues, and expenses, as well as the disclosure of contingent assets and liabilities. Actual results could differ from those estimates. Management also determines the accounting principles to be used in the preparation of the financial statements. A description of the significant accounting policies employed in the preparation of these financial statements follows.

Subsequent Events

The CDC has evaluated events subsequent to June 30, 2021, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 4, 2021, the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

Fair Value Measurements

The CDC reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value in accordance with GASB 72, *Fair Value Measurement and Application*. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal or most advantageous market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. GASB 72 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The three levels of inputs used to measure fair value are as follows:

Level 1 – Quoted prices for identical assets or liabilities in active markets to which the organization has access at the measurement date.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fair Value Measurements (Continued)

Level 2 – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets in markets that are not active;
- observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
- inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3 – Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

The carrying amounts of accounts receivable approximate fair value because of the terms and relatively short maturity of these financial instruments.

The carrying amounts of liabilities, approximate fair value because of the relatively short maturity of these financial instruments.

When available, the CDC measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

NOTE 3 NUTRITION PROGRAMS

The CDC has a nutrition agreement with CDE for Child and Adult Care Food Programs, as reported in the Schedule of Expenditures of Federal and State Awards. However, no nutrition audit report schedules are included in the audit because (1) the audit disclosed no nutrition overpayments, underpayments, or program findings; (2) the contractor did not request reimbursement of audit costs; and (3) the audit is not a program-specific nutrition audit.

NOTE 4 RISK MANAGEMENT

The Center is exposed to a wide variety of risks including property loss, bodily and personal injury, intellectual property, errors and omissions and cyber-attacks. Exposures are handled with commercial insurance.

NOTE 5 CONTINGENCIES

The CDC has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material to the basic financial statements taken as a whole.

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED JUNE 30, 2021

	General Child Care and Development CCTR-0066	California State Preschool CSPP-0157	Non-CDE Programs	2021 Total Children's Center
REVENUES				
Operating Revenues:				
Grants and Contracts, Noncapital:				
California Department of Education - Federal Portion	$ 2,370	$ -	$ -	$ 2,370
California Department of Education - State Portion	94,067	43,125	-	137,192
Child and Adult Care Food Program	507	1,444	-	1,951
Noncertified Parent Fees	2,399	6,828	-	9,227
Other Operating Revenues	7,357	20,939	120,000	148,296
Total Operating Revenues	106,700	72,336	120,000	299,036
EXPENSES				
Operating Expenses:				
Student Services:				
Salaries	25,593	72,842	-	98,435
Payroll Taxes	1,958	5,572	-	7,530
Employee Benefits	7,703	21,925	-	29,628
Supplies	773	2,200	-	2,973
Professional Services	1,751	4,982	-	6,733
Other Expenditures	1,645	4,687	-	6,332
Total Operating Expenses	39,423	112,208	-	151,631
OPERATING INCOME (LOSS)	67,277	(39,872)	120,000	147,405
Net Position - Beginning of Year	(274,430)	(749,052)	1,080,278	78,777
NET POSITION - END OF YEAR	$ (207,153)	$ (788,924)	$ 1,200,278	$ 226,182

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
YEAR ENDED JUNE 30, 2021

	General Child Care and Development CCTR-0066	California State Preschool CSPP-0157	Total Costs
Unit Cost Under $10,000 Per Item:			
Item:			
None	$ -	$ -	$ -
Total	-	-	-
Unit Cost $10,000 or More Per Item With Prior Written Approval:			
Item:			
None	-	-	-
Total	-	-	-
Unit Cost $10,000 or More Per Item Without Prior Approval:			
Item:			
None	-	-	-
Total	-	-	-
Total Renovation and Repair Expenditures	$ -	$ -	$ -

The Child Development Center’s capitalization threshold is $2,500 or more.

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF EQUIPMENT EXPENDITURES
YEAR ENDED JUNE 30, 2021

	General Child Care and Development CCTR-0066	California State Preschool CSPP-0157	Total Costs
Unit Cost Under $7,500 Per Item:			
Item:			
None	$ -	$ -	$ -
Total	-	-	-
Unit Cost Over $7,500 Per Item With Prior Written Approval:			
Item:			
None	-	-	-
Total	-	-	-
Unit Cost Over $7,500 Per Item Without Prior Approval:			
Item:			
None	-	-	-
Total	-	-	-
Total Equipment Expenditures	$ -	$ -	$ -

The Child Development Center's capitalization threshold is $2,500 or more.

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF ADMINISTRATIVE COSTS
YEAR ENDED JUNE 30, 2021

	General Child Care and Development CCTR-0066	California State Preschool CSPP-0157	Total Costs
1000 Certified Salaries	$ 600	$ 4,161	$ 4,761
2000 Classified Salaries	527	3,753	4,280
3000 Employee Benefits	520	3,594	4,114
4000 Books and Supplies	143	107	250
5000 Services and Other Expenses	150	1,024	1,174
Total Administrative Costs	$ 1,940	$ 12,639	$ 14,579

California Department of Education
Audited Attendance and Fiscal Report for Child Development Programs

A U D 9500 Page 1 of 8

Fiscal Year Ending June 30, 2020

Contract Number CCTR-9063

Vendor Code X905

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

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				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	33	110	143	1.8000	257.4
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	13	-13	0	1.1800	0
Three Years and Older Full-time	592	-421	171	1.0000	171
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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				1.2980	0
Limited and Non-English Proficient Full-time	396	-294	102	1.1000	112.2
Limited and Non-English Proficient Three-quarters-time	44	-32	12	0.8250	9.9
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	**1,078**	**-650**	**428**	**N/A**	**550.5**
DAYS OF OPERATION	**220**		**220**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**1,078**		**1,078**	**N/A**	**N/A**

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

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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				2.8792	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	531	-54	477	1.8000	858.6
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	191	633	824	1.0000	824
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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 Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**722**	**579**	**1,301**	**N/A**	**1,682.6**

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	3,907		3,907
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	**3,907**		**3,907**
Transfer From Reserve			
Family Fees for Certified Children	632		632
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	36,034		36,034
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**40,573**		**40,573**

Comments:

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	75,160		75,160
2000 Classified Salaries	22,311		22,311
3000 Employee Benefits	37,099		37,099
4000 Books and Supplies	2,194		2,194
5000 Services and Other Operating Expenses	4,440		4,440
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**141,204**		**141,204**
Total Administrative Cost (included in Section 4 above)			
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

 Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses			

Contract Number CCTR-9063

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	1,078	-650	428
Days of Operation	220		220
Days of Attendance	1,078		1,078
Restricted Program Income	3,907		3,907
Transfer from Reserve			
Family Fees for Certified Children	632		632
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	141,204		141,204
Total Administrative Cost			
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 550.5 Total Non-Certified Adjusted Days of Enrollment 1,682.6

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 (select YES or NO from the drop-down box): YES

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): YES

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

California Department of Education
Audited Attendance and Fiscal Report for California State Preschool Programs

Fiscal Year Ending June 30, 2020

Contract Number CSPP - 9151

Vendor Code X905

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

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				1.1800	0
Three Years and Older Full-time	1,812		1,812	1.0000	1,812
Three Years and Older Three-quarters-time	287		287	0.7500	215.25
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	220		220	1.5400	338.8
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	747	-4	743	1.1000	817.3
Limited and Non-English Proficient Three-quarters-time	1		1	0.8250	0.825
Limited and Non-English Proficient One-half-time				0.6193	0

Contract Number CSPP - 9151

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	**3,067**	**-4**	**3,063**	N/A	**3,184.175**
DAYS OF OPERATION	**220**		**220**	N/A	N/A
DAYS OF ATTENDANCE	**3,067**		**3,067**	N/A	N/A

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

Contract Number CSPP - 9151

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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				2.1240	0
Toddlers (18 up to 36 months) Full-time	110	-29	81	1.8000	145.8
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	2,131	-230	1,901	1.0000	1,901
Three Years and Older Three-quarters-time	171	-55	116	0.7500	87
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Contract Number CSPP - 9151

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills - CDC**

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 Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	33		33	1.1000	36.3
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**2,445**	**-314**	**2,131**	**N/A**	**2,170.1**

Contract Number CSPP - 9151

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	12,372		12,372
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	**12,372**		**12,372**
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	2,003		2,003
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	124,183		124,183
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**138,558**		**138,558**

Comments:

Contract Number CSPP - 9151

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	215,427		215,427
2000 Classified Salaries	62,261		62,261
3000 Employee Benefits	102,317		102,317
4000 Books and Supplies	5,925		5,925
5000 Services and Other Operating Expenses	12,618		12,618
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**398,548**		**398,548**
Total Administrative Cost (included in Section 4 above)			
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

 Contract Number CSPP - 9151

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

Section 5 - Supplemental Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses			

 Contract Number CSPP - 9151

Full Name of Contractor Associated Students, Inc. of CSU Dominguez Hills - CDC

Section 7 - Summary

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	3,067	-4	3,063
Days of Operation	220		220
Days of Attendance	3,067		3,067
Restricted Program Income	12,372		12,372
Transfer from Reserve			
Family Fees for Certified Children	2,003		2,003
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	398,548		398,548
Total Administrative Cost			
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 3,184.175 Total Non-Certified Adjusted Days of Enrollment 2,170.1

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 (select YES or NO from the drop-down box): Yes

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): Yes

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

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2021

	General Child Care and Development CCTR-0066	California State Preschool CSPP-0157	Total Expenditures
1000 Certified Salaries	$ 5,531	$ 37,449	$ 42,980
2000 Classified Salaries	5,001	33,775	38,776
3000 Employee Benefits	4,777	32,350	37,127
4000 Books, Supplies, and Equipment	15	969	984
5000 Services/Other Operating Expenses	1,358	9,216	10,574
Total	$ 16,682	$ 113,759	$ 130,441

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*

Board of Directors
Associated Students, Inc. California State University,
Dominguez Hills, Child Development Center
Carson, 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, Dominguez Hills, Child Development Center (the Center), which comprise the statement of net position as of June 30, 2021, and the related statement of revenues, expenses and changes in net position, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 4, 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) as a basis to designing 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Glendora, California
October 4, 2021

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2021

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal CFDA Number	Grantors' Number	Program or Award Amount	Revenue Recognized	Disbursements/ Expenditures	Payments to Subrecipients
U.S. Department of Health and Human Services						
CCDF Cluster:						
Passed Through the California Department of Education						
General Center Child Care and Development Programs	93.596	CCTR-0066	$ 404	$ 404	$ 404	$ -
Passed Through the California Department of Education						
General Center Child Care and Development Programs	93.575	CCTR-0066	136	136	136	-
General Center Child Care and Development Programs		CCTR-0066-000702	1,830	1,830	1,830	-
Child Care and Development Block Grant			1,966	1,966	1,966	-
Total U.S. Department of Health and Human Services - Child Care and Development Fund (CCDF) Cluster			2,370	2,370	2,370	-
U.S. Department of Agriculture						
Passed Through the California Department of Education						
Office of Child Nutrition Services						
Child and Adult Care Food Program	10.558	19-1254-1A	1,951	1,951	1,951	-
Total U.S. Department of Agriculture			1,951	1,951	1,951	-
Total Federal Expenditures			$ 4,321	$ 4,321	$ 4,321	$ -
State Funding						
California Department of Education Child Development Services:						
General Center Child Care and Development Programs		CCTR-0066	$ 1,912	$ 1,912	$ 1,912	$ -
California State Preschool		CSPP-0157	45,903	45,903	45,903	-
Total State Expenditures			47,815	47,815	47,815	-
Total Federal and State Expenditures			$ 52,136	$ 52,136	$ 52,136	$ -

See accompanying Notes to Schedule of Expenditures of Federal and State Awards.

NOTE 1 BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards (the Schedule) includes the federal grant activity of Associated Students, Inc. California State University, Dominguez Hills, Child Development Center (the Center) under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance as required by the California Department of Education Audit Guide. 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 position, or cash flows of the Center.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:	Unmodified		
2. Internal control over financial reporting:			
• Material weakness(es) identified?	______Yes	__X__ No	
• Significant deficiency(ies) identified?	______Yes	__X__ No	
3. Noncompliance material to financial statements noted?	______Yes	__X__ No	

Section II – Financial Statement Findings

No matters were reported.

Note: The Center did not receive over $750,000 of federal funds, a Uniform Guidance 2 CFR 200 audit is not necessary. The supplementary schedule is completed to conform to California Department of Education requirements.

There are no reportable findings for fiscal year ended June 30, 2021.

Prior Year Findings:

2020 Findings:

See attached Status of Prior Year Findings