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

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED JUNE 30, 2022

CPAs | CONSULTANTS | WEALTH ADVISORS

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ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
GENERAL INFORMATION
YEAR ENDED JUNE 30, 2022

Agency Name:	Associated Students, Inc. California State University, Dominguez Hills Child Development Center
Program Numbers/Type:	CCTR-1070 General Child Care and Development CSPP-1153 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, 2021 through June 30, 2022
Number of Days of Agency Operation:	148 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 Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements the Children's Center (the Center), of Associated Students, Inc. California State University, Dominquez Hills (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center, as of June 30, 2022, and the changes in its net assets and its cash flows 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.

- Obtain an understanding of internal control relevant to the audit 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 Center's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2022, 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 12, 2022

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
STATEMENT OF NET POSITION
JUNE 30, 2022

ASSETS		
CURRENT ASSETS		
Cash and Cash Equivalents	$	486,333
Accounts Receivable		28,532
Total Current Assets		486,333
Total Assets	$	514,865
LIABILITIES AND NET POSITION		
CURRENT LIABILITIES		
Accounts Payable	$	264,456
Accrued Compensated Absences		262
Other Liabilities		98
Total Current Liabilities		264,816
NONCURRENT LIABILITIES		
Accrued Compensated Absences, Net of Current Portion		7,565
Total Liabilities		272,381
NET POSITION		
Unrestricted		242,484
Total Liabilities and Net Position	$	514,865

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, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	Non-CDE Programs
REVENUES			
Operating Revenues:			
Grants and Contracts, Noncapital:			
California Department of Education - Federal Portion	$ 4,639	$ 28,366	$ -
California Department of Education - State Portion	2,501	266,482	-
Child and Adult Care Food Program	3,924	5,885	-
Noncertified Parent Fees	-	65,367	-
Other Operating Revenues	1,102	1,654	492,968
Total Operating Revenues	12,166	367,754	492,968
EXPENSES			
Operating Expenses:			
Student Services:			
Salaries	122,038	183,058	-
Payroll Taxes	9,281	13,922	-
Employee Benefits	46,452	69,677	-
Supplies	11,726	17,588	-
Professional Services	5,448	8,172	-
Equipment	123,239	184,858	-
Other Expenditures	24,451	36,676	-
	342,634	513,952	-
OPERATING INCOME (LOSS)	12,166	367,754	492,968
Net Position - Beginning of Year	(207,153)	(788,924)	1,200,278
NET POSITION - END OF YEAR	$ (194,987)	$ (421,170)	$ 1,693,246

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, 2022

CASH FLOWS FROM OPERATING ACTIVITIES		
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:		
Operating Income	$	16,302
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Change in Assets and Liabilities:		
Accounts Receivable		432,769
Accounts Payable		29,697
Accrued Compensated Absences, Net of Current Portion		7,565
Net Cash Provided (Used) by Operating Activities		486,333
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		486,333
Cash and Cash Equivalents - Beginning of Year		-
CASH AND CASH EQUIVALENTS - END OF YEAR	$	486,333

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES		
Operating Income	$	16,302
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Changes in Operating Assets and Liabilities:		
Accounts Receivable, Net		432,769
Accounts Payable		29,697
Accrued Compensated Absences		7,565
Net Cash Provided (Used) by Operating Activities	$	486,333

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, 2022.

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, 2022 was $7,827.

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, 2022, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 12, 2022, 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, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	Non-CDE Programs	2022 Total Children's Center
REVENUES				
Operating Revenues:				
Grants and Contracts, Noncapital:				
California Department of Education - Federal Portion	$ 4,639	$ 28,366	$ -	$ 33,005
California Department of Education - State Portion	2,501	266,482	-	268,983
Child and Adult Care Food Program	3,924	5,885	-	9,809
Noncertified Parent Fees	-	65,367	-	65,367
Other Operating Revenues	1,102	1,654	492,968	495,724
Total Operating Revenues	12,166	367,754	492,968	872,888
EXPENSES				
Operating Expenses:				
Student Services:				
Salaries	122,038	183,058	-	305,096
Payroll Taxes	9,281	13,922	-	23,203
Employee Benefits	46,452	69,677	-	116,129
Supplies	11,726	17,588	-	29,314
Professional Services	5,448	8,172	-	13,620
Equipment	123,239	184,858	-	308,097
Other Expenditures	24,451	36,676	-	61,127
Total Operating Expenses	342,634	513,952	-	856,586
OPERATING INCOME (LOSS)	(330,468)	(146,198)	492,968	16,302
Net Position - Beginning of Year	(207,153)	(788,924)	1,200,278	226,182
NET POSITION - END OF YEAR	$ (537,621)	$ (935,122)	$ 1,693,246	$ 242,484

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
YEAR ENDED JUNE 30, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	Total Costs
Unit Cost Under $10,000 Per Item:			
Item:			
None	$ 7,398	$ 11,097	$ 18,495
Total	7,398	11,097	18,495
Unit Cost $10,000 or More Per Item With Prior Written Approval:			
Item:			
None	115,841	173,761	289,602
Total	115,841	173,761	289,602
Unit Cost $10,000 or More Per Item Without Prior Approval:			
Item:			
None	-	-	-
Total	-	-	-
Total Renovation and Repair Expenditures	$ 123,239	$ 184,858	$ 308,097

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, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	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, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	Total Costs
1000 Certified Salaries	$ 840	$ 12,822	$ 13,662
2000 Classified Salaries	457	6,733	7,190
3000 Employee Benefits	758	9,118	9,876
4000 Books and Supplies	110	1,473	1,583
5000 Services and Other Expenses	63	948	1,011
Total Administrative Costs	$ 2,228	$ 31,094	$ 33,322

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
COMBINING SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2022

	General Child Care and Development CCTR-1070	California State Preschool CSPP-1153	Total Expenditures
1000 Certified Salaries	$ 16,808	$ 169,743	$ 186,551
2000 Classified Salaries	9,152	89,941	99,093
3000 Employee Benefits	15,164	128,640	143,804
4000 Books, Supplies, and Equipment	1,009	14,735	15,744
5000 Services/Other Operating Expenses	629	9,478	10,107
Total	$ 42,762	$ 412,537	$ 455,299

California Health & Human Services Agency

California Department of Social Services

AUDITED DAYS OF ENROLLMENT FOR CHILD DEVELOPMENT PROGRAMS THREE YEARS AND OLDER ONE-HALF-TIME DIRECT SERVICE COUNTIES

Fiscal Year Ending June 30, 2022

Contract Number CCTR-1070

Vendor Code X905

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

Days of Enrollment - Certified Children (Direct Service Counties)

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles				0.6334	
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
Total Certified Days Of Enrollment - Direct Service Counties				**N/A**	

*Total certified days of enrollment direct service counties for three years and older one-half-time must be reported on AUD9500 page 1 or AUD9500MHCS page 5

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Contract Number CCTR-1070

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

Days of Enrollment - Non-Certified Children (Direct Service Counties)

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles	38		38	0.6334	24.0692
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
Total Non-Certified Days Of Enrollment - Direct Service Counties	**38**		**38**	**N/A**	**24.0692**

*Total non-certified days of enrollment direct service counties for three years and older one-half-time must be reported on AUD9500 page 3 or AUD9500MHCS page 7

Contract Number CCTR-1070

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

Days of Enrollment - Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (Direct Service Counties)

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles				0.6334	
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
Total Certified Days of Enrollment with Mental Health Consultation Services Recipient(s) - Direct Service Counties				**N/A**	

*Total certified days of enrollment with mental health consultation service recipient(s) direct service counties for three years and older one-half-time must be reported on AUD9500MHCS page 1

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Contract Number CCTR-1070

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

Days of Enrollment - Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (Direct Service Counties)

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles				0.6334	
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services Recipient(s) - Direct Service Counties				**N/A**	

*Total non-certified days of enrollment with mental health consultation service recipient(s) direct service counties for three years and older one-half-time must be reported on AUD9500MHCS page 3

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Contractor Name: Associated Students, Inc. of CSU Dominguez Hills

Contract Number: CSPP-1153

Fiscal Year Ended: June 30, 2022

Vendor Code: X905

California Department of Education Audited Enrollment, Attendance and Fiscal Report for California State Preschool Program

Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): **1**

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	364	0	364	
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	364	0	364	N/A
Total Non-Certified Days of Enrollment	639	0	639	625.2748
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	148	0	148	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	7,982	(2,097)	5,885
County Maintenance of Effort (EC Section 8279)			0
Other:	15,727	(14,073)	1,654
Other:			0
TOTAL RESTRICTED INCOME	**23,709**	**(16,170)**	**7,539**

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	4,575	0	4,575
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children	78,393	(13,026)	65,367
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
1000 Certificated Salaries	169,743	(50,087)	119,656
2000 Classified Salaries	89,941	(26,539)	63,402
3000 Employee Benefits	128,640	(45,041)	83,599
4000 Books and Supplies	14,735	2,853	17,588
5000 Services and Other Operating Expenses	9,478	35,370	44,848
6100/6200 Other Approved Capital Outlay	0		0
6400 New Equipment (program-related)	240,009	(55,151)	184,858
6500 Equipment Replacement (program-related)	0		0
Depreciation or Use Allowance	0		0
Start-up Expenses (service level exemption)	0		0
Indirect Costs (include in Total Administrative Cost)	0		0
TOTAL REIMBURSABLE EXPENSES	**652,546**	**(138,595)**	**513,951**

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? ☐ Yes ☐ No

Approved Indirect Cost Rate:

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	31,094		31,094
Total Staff Training Cost (included in Reimbursable Expenses)	1,126		1,126

☑ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	**0**	**0**	**0**

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**0**	**0**	**0**

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	364	0	364
Days of Operation	148	0	148
Days of Attendance (including MHCS)	364	0	364
Total Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	625.2748
Restricted Program Income	23,709	(16,170)	7,539
Transfer from Reserve	0	0	0
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	652,546	(138,595)	513,951
Total Administrative Cost	31,094	0	31,094
Total Staff Training Cost	1,126	0	1,126
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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 Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): ☑ Yes ☐ No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): ☑ Yes ☐ No

Section 8 – Comments

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

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills　　Contract Number: CSPP-1153

California State Preschool Program – Form 1A
Certified Children Days of Enrollment and Attendance from July 2021 – December 2021

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time	92		92	1.0000	92.0000
Three Years and Older Three-quarters-time			0	0.7500	0.0000
Three Years and Older One-half-time			0	0.6193	0.0000
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs Three-quarters-time			0	1.1550	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Limited and Non-English Proficient Full-time-plus			0	1.2980	0.0000
Limited and Non-English Proficient Full-time			0	1.1000	0.0000
Limited and Non-English Proficient Three-quarters-time			0	0.8250	0.0000
Limited and Non-English Proficient One-half-time			0	0.6193	0.0000

Contractor Name: **Associated Students, Inc. of CSU Dominguez Hills** **Contract Number:** **CSPP-1153**

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled Three-quarters-time			0	1.4475	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**92**	**0**	**92**	N/A	**92.0000**

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**92**		**92**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

California State Preschool Program – Form 1B
Certified Children Days of Enrollment and Attendance from January 2022 – June 2022

Service County: Los Angeles

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	4		0	1.1800	0.0000
Three Years and Older Full-time	235		92	1.0000	92.0000
Three Years and Older One-half-time	33		0	0.6193	0.0000
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Dual Language Learner Full-time-plus			0	1.2980	0.0000
Dual Language Learner Full-time			0	1.1000	0.0000
Dual Language Learner One-half-time			0	0.6334	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**272**	**0**	**92**	N/A	**92.0000**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**272**		**92**	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

California State Preschool Program – Form 3A
Non-Certified Children Days of Enrollment from July 2021 – December 2021

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY 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	0.0000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.8000	0.0000
Toddlers (18 up to 36 months) Three-quarters-time	0	0	0	1.3500	0.0000
Toddlers (18 up to 36 months) One-half-time	0	0	0	0.9900	0.0000
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time	92		92	1.0000	92.0000
Three Years and Older Three-quarters-time			0	0.7500	0.0000
Three Years and Older One-half-time			0	0.6193	0.0000
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs Three-quarters-time			0	1.1550	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus			0	1.2980	0.0000
Limited and Non-English Proficient Full-time			0	1.1000	0.0000
Limited and Non-English Proficient Three-quarters-time			0	0.8250	0.0000
Limited and Non-English Proficient One-half-time			0	0.6193	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled Three-quarters-time			0	1.4475	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**214**	**0**	**214**	N/A	**92.0000**

Enter the sum of Total Non-Certified Days of Enrollment from all Form 3s in the Total Non-Certified Days of Enrollment line of AUD 8501, Section 2.

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

California State Preschool Program – Form 3B
Non-Certified Children Days of Enrollment from January 2022 – June 2022

Service County: Los Angeles

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus		0	0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time		0	0	1.8000	0.0000
Toddlers (18 up to 36 months) One-half-time		0	0	0.9900	0.0000
Three Years and Older Full-time-plus	4		0	1.1800	0.0000
Three Years and Older Full-time	235		92	1.0000	92.0000
Three Years and Older One-half-time	33		0	0.6193	0.0000
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time			0	1.5400	0.0000
Exceptional Needs One-half-time			0	0.9537	0.0000
Dual Language Learner Full-time-plus			0	1.2980	0.0000
Dual Language Learner Full-time			0	1.1000	0.0000
Dual Language Learner One-half-time			0	0.6334	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6193	0.0000

Contractor Name: Associated Students, Inc. of CSU Dominguez Hills **Contract Number: CSPP-1153**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1952	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**425**	**0**	**214**	N/A	**92.0000**

Enter the sum of Total Non-Certified Days of Enrollment from all Form 3s in the Total Non-Certified Days of Enrollment line of AUD 8501, Section 2.

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, 2022, 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 12, 2022.

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 12, 2022

ASSOCIATED STUDENTS, INC. CALIFORNIA STATE UNIVERSITY, DOMINGUEZ HILLS, CHILD DEVELOPMENT CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED JUNE 30, 2022

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	93.575	CCTR-1070	$ 16,009	$ 4,639	$ 4,639	$ -
General Center Child Care and Development Programs		CSPP-1153	29,907	28,366	28,366	-
Child Care and Development Block Grant			45,916	33,005	33,005	-
Total U.S. Department of Health and Human Services - Child Care and Development Fund (CCDF) Cluster			45,916	33,005	33,005	-
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	9,809	9,809	9,809	-
Total U.S. Department of Agriculture			9,809	9,809	9,809	-
Total Federal Expenditures			$ 55,725	$ 42,814	$ 42,814	$ -
State Funding						
California Department of Education Child Development Services:						
General Center Child Care and Development Programs		CCTR-1070	16,009	2,501	2,501	$ -
California State Preschool		CSPP-1153	280,965	266,482	266,482	-
Total State Expenditures			296,974	268,983	268,983	-
Total Federal and State Expenditures			$ 352,699	$ 311,797	$ 311,797	$ -

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, 2022. 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.

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2022.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There was no related party rent expense claimed as a reimbursable expense for the year ended June 30, 2022.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2022.

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.

CURRENT AND PRIOR YEAR FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022

There are no reportable findings for fiscal year ended June 30, 2022 or 2021.