

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Reports**

June 30, 2025

**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

Full Official Name of the Agency:

Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center

Project Numbers:

State Preschool (CSPP-4153)
General Child Care & Development (CCTR-4079)

Type of Agency:

Nonprofit, State of California foundation, tax-exempt organization

Address of Agency Headquarters:

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 by Audit:

July 1, 2024 to June 30, 2025

Number of Days of Agency Operation - On-Site:

211 days CSPP-4153
211 days CCTR-4079

Scheduled Hours of Operation Each Day - On-Site:

Monday through Thursday: 7:30 a.m. - 5:30 p.m.
Friday: 7:30 a.m. - 3:00 p.m.

Independent Auditor's Report

The Board of Directors
Associated Students, Inc., California State University, Dominguez Hills
(A California State University Auxiliary Organization)

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the business-type activities of the Associated Students, Inc. California State University, Dominguez Hills ("Associated Students") Child Development Center (the "Center"), a department of Associated Students, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Center's basic financial statements as listed in the index.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the business-type activities of the Center as of June 30, 2025, and 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.

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 Auditor's 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.

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.

Auditor's 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 auditor's 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.

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.

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 of Associated Students that is attributable to the transactions of the Center. They do not purport to, and do not, present fairly the financial position of Associated Students as of June 30, 2025, 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Center's financial statements. The accompanying supplemental schedules and the accompanying schedule of expenditures of federal and state awards as required by the California Department of Education and California Department of Social Services are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the

auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, the California Department of Education Audit Guide issued by the California Department of Education, and the California Department of Social Services Audit Guide issued by the California Department of Social Services. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025 on our consideration of the 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 solely 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 the effectiveness of the Center's 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 the Center's internal control over financial reporting and compliance.



Los Angeles, California
December 15, 2025

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Statement of Net Position
June 30, 2025**

Assets

Current assets	
Cash and cash equivalents	\$ 238,933
Accounts receivable	<u>69,339</u>
Total current assets	<u>308,272</u>
Total	<u><u>\$ 308,272</u></u>

Liabilities and Net Position

Current liabilities	
Accounts payable	\$ 66,261
Accrued compensated absences	10,512
Other liabilities	<u>98</u>
Total current liabilities	76,871
Accrued compensated absences, net of current portion	<u>11,145</u>
Total	88,016
Commitments and contingencies	
Net position	
Unrestricted	<u>220,256</u>
Total	<u><u>\$ 308,272</u></u>

See 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, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Operating revenues				
Grants and contracts				
Federal portion	\$ 6,178	\$ -	\$ -	\$ 6,178
State portion	23,781	394,178	-	417,959
State stipends and supplemental funding	22,998	48,870	-	71,868
Child and adult care food program	13,620	28,943	-	42,563
CCAMPIS program	54,740	116,322	-	171,062
Parent fees	35,224	74,851	-	110,075
	<u>156,541</u>	<u>663,164</u>	<u>-</u>	<u>819,705</u>
Total operating revenues				
Operating expenses				
Program services - child care services				
Salaries	199,868	333,113	-	532,981
Payroll taxes	15,273	25,454	-	40,727
Employee benefits	77,925	129,875	-	207,800
Supplies	22,360	67,081	-	89,441
Professional services	9,430	9,430	-	18,860
Equipment	2,266	6,798	-	9,064
Other expenditures	48,298	48,298	-	96,596
	<u>375,420</u>	<u>620,049</u>	<u>-</u>	<u>995,469</u>
Total operating expenses				
Change in net position	(218,879)	43,115	-	(175,764)
Net position (deficit), beginning	(858,513)	(612,256)	1,866,789	396,020
Net position (deficit), end	<u>\$ (1,077,392)</u>	<u>\$ (569,141)</u>	<u>\$ 1,866,789</u>	<u>\$ 220,256</u>

See Notes to Financial Statements.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Statement of Cash Flows
Year Ended June 30, 2025**

Cash flows from operating activities	
Receipts from grants and contracts	\$ 684,310
Payments to suppliers	(205,806)
Payments to employees	(783,099)
Other cash receipts	<u>110,075</u>
Net cash used in operating activities	<u>(194,520)</u>
Net decrease in cash and cash equivalents	(194,520)
Cash and cash equivalents, beginning	<u>433,453</u>
Cash and cash equivalents, end	<u><u>\$ 238,933</u></u>
Reconciliation of change in net position to net cash used in operating activities	
Change in net position	\$ (175,764)
Adjustments to reconcile change in net position to net cash used in operating activities	
Changes in operating assets and liabilities	
Accounts receivable	(25,320)
Accounts payable	8,155
Accrued compensated absences	<u>(1,591)</u>
Net cash used in operating activities	<u><u>\$ (194,520)</u></u>

See Notes to Financial Statements.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Notes to Financial Statements
June 30, 2025**

Note 1 - Organization

Associated Students, Inc. California State University, Dominguez Hills ("Associated Students"), Child Development Center (the "Center") provides child development services to the university community. The Center is operated with funds from both public and private sources. The Center has contracts with the California Department of Education, the California Department of Social Services, federal government, and also receives revenue in the form of student activity fees and subsidized and nonsubsidized parent fees. The Center's operations are included within the basic financial statements of 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 Associated Students that is a government organization under accounting principles generally accepted in the United States of America and is also a component unit of the California State University, Dominguez Hills, a public university under the California State University system. Associated Students has chosen to use the reporting model for special-purpose governments engaged only in business type activities.

Basis of 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 Associated Students to be reported in a single column in the basic financial statements.

Classification of current and noncurrent assets and liabilities

The Center considers assets to be current that can be 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 Center 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 Center's net position is classified into the following net position categories:

Net investment in capital assets - Capital assets, net of accumulated depreciation, amortization, and outstanding principal balances of debt and lease liabilities attributable to the acquisition, construction, or improvement of those assets.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Notes to Financial Statements
June 30, 2025**

Restricted, expendable - Net position subject to externally imposed conditions that can be fulfilled by the actions of the Center or by the passage of time.

Unrestricted - All other categories of net position. In addition, unrestricted net position may be designated for use by Associated Students.

Cash and cash equivalents

The Center considers all highly liquid investments with an original maturity date of three months or less to be cash and cash equivalents. The deposits of Associated Students are maintained at financial institutions and are fully insured or collateralized. The carrying amount of the Associated Students' deposits represents the bank balance adjusted for outstanding checks and deposits in transit.

The cash and cash equivalents of Associated Students are fully insured up to \$250,000 per institution. Associated Students, through the University, maintains its cash balance at one financial institution and is exposed to credit risk for amounts exceeding federally insured limits (\$250,000) in the event of nonperformance by the financial institution. The University has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk for cash and cash equivalents. There is \$0 cash balance exceeding the federally insured limits at June 30, 2025.

Accounts receivable

Accounts receivables are primarily unsecured amounts due from grantors on cost reimbursement or performance grants, student fees, and parent fees. Receivables are stated at the amount management expects to collect from outstanding balances. 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. At June 30, 2025, accounts receivable is \$69,339, of which \$32,365 is related to CSPP state grant, \$29,813 is related to CCAMPIS program, and \$7,161 is related to parent fees. No allowance for doubtful accounts for accounts receivable is considered necessary at June 30, 2025.

Accrued 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 Associated Students as follows:

<u>Years Employed</u>	<u>Annualized Accrual</u>
0 to 3 Years	20 Days
4 to 6 Years	30 Days
7 to 15 Years	40 Days
16 + Years	48 Days
Management Employees	48 Days

Accrued leave will be paid at the time of termination.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Notes to Financial Statements
June 30, 2025**

New accounting pronouncement

Effective for the fiscal year beginning July 1, 2024, the Center implemented the provisions of GASB Statement No. 101, Compensated Absences. This Statement replaces GASB Statement No. 16 and establishes a unified model for recognizing and measuring liabilities associated with compensated absences.

Under GASB 101, a liability is recognized for leave that:

- Is attributable to services already rendered,
- Accumulates and carries forward to future periods, and
- Is more likely than not to be used for time off or otherwise paid or settled.

Previously, the Center accrued vacation leave only. Sick leave, although earned and carried forward subject to certain limitations, was not accrued because it was not paid upon termination. Under GASB 101, the Center reviewed historical usage patterns and determined that a portion of accumulated sick leave is more likely than not to be used. As a result, the Center now recognizes a liability for that portion in the financial statements.

Management has assessed the impact of the recently issued accounting pronouncement and concluded that its adoption will not have a material effect on the Center's financial statements.

Revenue recognition

Revenue from government grants are conditioned upon the Child Care Programs incurring qualifying costs. Accordingly, grant revenue is recognized to the extent that allowable expenses have been incurred, up to the maximum funding provided by the grant. Parent fees are recognized as revenue as services are performed. Deferred revenue consists of amounts received which have not been earned. These amounts are transferred to revenue when earned.

Under the Center's programs, families may be responsible for paying a portion of the childcare, referred to as parent fees. Parent fees are determined based on the family's income and size. The Center collects parent fees on the first day of every month and recognizes as revenue when services have been provided.

Use of 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.

Subsequent events

The Center has evaluated subsequent events through December 15, 2025, which is the date these financial statements were available to be issued.

Note 3 - Liquidity and availability

The Center regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Center has various sources of liquidity at its disposal, including cash and cash equivalents and receivables.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Notes to Financial Statements
June 30, 2025**

At June 30, 2025, the Center had the following financial assets and liquidity resources available over the next 12 months:

Cash and cash equivalents	\$ 238,933
Accounts receivable	<u>69,339</u>
 Total assets available	 <u><u>\$ 308,272</u></u>

Note 4 - Nutrition programs

The Center has a nutrition agreement with the California Department of Education 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 5 - Compensated absences

Accrued compensated absences at year-end are included in current and noncurrent liabilities in the statement of net position and consists of the following activity during the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Reductions	Balance June 30, 2025	Current Portion
Liabilities:					
Compensated absences	\$ 23,248	\$ 32,582	\$ (34,173)	\$ 21,657	\$ 10,512
 Total liabilities, net	 <u>\$ 23,248</u>	 <u>\$ 32,582</u>	 <u>\$ (34,173)</u>	 <u>\$ 21,657</u>	 <u>\$ 10,512</u>

Accrued compensated absences will be paid at the time of termination.

Note 6 - 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 7 - Contingencies

State contracts

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

Supplementary Information

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2025**

<u>Program Name</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Program or award amount</u>	<u>Expenditures</u>
Federal programs:				
Department of Agriculture				
Passed through the State of California Department of Education				
Child and Adult Care Food Program	10.558	CACFP-25	\$ 42,563	\$ 42,563
Department of Education				
Child Care Access Means Parents in School (CCAMPIS)	84.335	N/A	96,450	96,450
Department of Health and Human Services				
Passed through the State of California Department of Education				
CCDF Cluster				
Child Care and Development Block Grant	93.575	CCTR-4079	5,848	5,848
Child Care Mandatory and Matching Funds of the Child Care				
and Development Fund	93.596	CCTR-4079	330	330
Total CCDF Cluster			6,178	6,178
Total Federal awards			145,191	145,191
State programs:				
California State Department of Education				
Child Development Services				
State Preschool		CSPP-4153	394,178	394,178
General Child Care and Development		CCTR-4079	23,781	23,781
Total State awards			417,959	417,959
Total Federal and State awards			\$ 563,150	\$ 563,150

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**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, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Revenue				
Grants and contracts				
Federal portion	\$ 6,178	\$ -	\$ -	\$ 6,178
State portion	23,781	394,178	-	417,959
State stipends and supplemental funding	22,998	48,870	-	71,868
Child and adult care food program	13,620	28,943	-	42,563
CCAMPIS program	54,740	116,322	-	171,062
Parent fees	35,224	74,851	-	110,075
	<u>156,541</u>	<u>663,164</u>	<u>-</u>	<u>819,705</u>
Total revenue				
Program expenses				
Salaries	199,868	333,113	-	532,981
Payroll taxes	15,273	25,454	-	40,727
Employee benefits	77,925	129,875	-	207,800
Supplies	22,360	67,081	-	89,441
Professional services	9,430	9,430	-	18,860
Equipment	2,266	6,798	-	9,064
Other expenditures	48,298	48,298	-	96,596
	<u>375,420</u>	<u>620,049</u>	<u>-</u>	<u>995,469</u>
Total program expenses				
Change in net position	<u>\$ (218,879)</u>	<u>\$ 43,115</u>	<u>\$ -</u>	<u>\$ (175,764)</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Combining Schedule of Expenditures by State Categories
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
State expense category				
1000 Certificated salaries	\$ 134,861	\$ 181,431	\$ -	\$ 316,292
2000 Classified salaries	65,007	151,682	-	216,689
3000 Employee benefits	93,198	155,329	-	248,527
4000 Books, supplies and equipment	13,255	73,879	-	87,134
5000 Services and other operating	46,301	57,728	-	104,029
Start up costs	22,798	-	-	22,798
Total expenses claimed for reimbursement	375,420	620,049	-	995,469
Total supplemental expenses	-	-	-	-
Total	<u>\$ 375,420</u>	<u>\$ 620,049</u>	<u>\$ -</u>	<u>\$ 995,469</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Reconciliation of CDE and GAAP Expense Reporting
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Schedule of Expenditures by State Categories (CDE)	\$ 375,420	\$ 620,049	\$ -	\$ 995,469
Adjustments to Reconcile Differences in Reporting				
Nonreimbursable expenses	-	-	-	-
Combining Statement of Activities (GAAP)	<u>\$ 375,420</u>	<u>\$ 620,049</u>	<u>\$ -</u>	<u>\$ 995,469</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Combining Schedule of Reimbursable Equipment Expenditures
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Capitalized equipment expensed on the AUD with prior written approval	\$ -	\$ -	\$ -	\$ -
Capitalized equipment expensed on the AUD without prior written approval	-	-	-	-
Total expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Combining Schedule of Renovation and Repair Expenditures
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Unit cost under \$10,000 per item	\$ -	\$ -	\$ -	\$ -
Unit cost \$10,000 or more per item with prior written approval	-	-	-	-
Unit cost \$10,000 or more per item without prior written approval	-	-	-	-
Total renovation and repair expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and
Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Combining Schedule of Reimbursable Administrative Costs
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
Administrative expenses				
1000 Certificated salaries	\$ 17,155	\$ 13,081	\$ -	\$ 30,236
2000 Classified salaries	6,438	14,276	-	20,714
3000 Employee benefits	11,426	12,332	-	23,758
4000 Books, supplies and equipment	4,980	4,437	-	9,417
5000 Services and other operating	5,658	5,379	-	11,037
Total administrative costs	\$ 45,657	\$ 49,505	\$ -	\$ 95,162

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Combining Schedule of Reimbursable Start Up Costs
Year Ended June 30, 2025**

	General Child Care and Development CCTR-4079	California State Preschool CSPP-4153	Non-CDE Programs	Total
State expense category				
Supplies and services	\$ 11,427	\$ -	\$ -	\$ 11,427
Hardware	2,279	-	-	2,279
Food program - other	8,015	-	-	8,015
Food program - food	701	-	-	701
Instructional supplies	376	-	-	376
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenses	<u>\$ 22,798</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,798</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Notes to Schedule of Expenditures and Child Care and
Development Program Supplemental Information
June 30, 2025**

Note 1 - General

The accompanying schedule of expenditures of federal and state awards presents the activity of all federal and state award programs of the Center for the year ended June 30, 2025. Such expenditures are recognized following the cost principles contained in the *California Department of Education Audit Guide*, *California Department of Social Services Audit Guide*, and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards (Uniform Guidance)*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2 - Basis of accounting

The accompanying schedule of expenditures of federal and state awards is prepared on the accrual basis of accounting in conformity with GAAP as described in the notes to the financial statements.

Note 3 - Allowable indirect costs

The Center elected to use the de minimis indirect cost rate as allowed under the *California Department of Education Audit Guide*, *California Department of Social Services Audit Guide*, and *Uniform Guidance*.

Note 4 - Allowable direct costs

Interest expense is only allowable as a reimbursable cost in certain circumstance 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, 2025.

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. No related party rent transactions were claimed to a child development contract for the year ended June 30, 2025.

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, 2025.

Note 5 - Reconciliation of California Department of Education ("CDE") and GAAP expense reporting

The supplementary combining statement of activities and basic financial statements present financial data in conformity with GAAP. The other supplementary financial data presented in the audit, including data in the combining schedule of expenditures by state categories, present expenditures according to CDE reporting requirements. Reporting differences arise because CDE contract funds must be expended during the contract period (usually one year). Specifically, program amounts that are capitalized and depreciated over multiple years under GAAP are expensed in the contract period under CDE requirements. To address such reporting differences, the audit report includes a reconciliation of CDE and GAAP expense reporting.

Audited Attendance and Fiscal Report Forms

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

Contract Number: CSPP-4153

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

Fiscal Year Ended: June 30, 2025

Vendor Code: X905

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: **2**

Note: For each of the above categories, submit one form for each service county.

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	4,925		4,925	7,139.2036
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	4,855		4,855	N/A
Total Non-Certified Days of Enrollment	2,010		2,010	3,246.0000
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

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	211		211	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	28,068	875	28,943
Exceptional Needs/Severely Disabled Service Level Exemption Credit			0
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
Other:		165,192	165,192
TOTAL RESTRICTED INCOME	28,068	166,067	194,135

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children	7,509		7,509
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children	138,248	(70,906)	67,342
Unrestricted Income: Head Start			0
Other:	9,435	(9,435)	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
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	201,157	(19,726)	181,431
2000 Classified Salaries	105,742	45,940	151,682
3000 Employee Benefits	157,503	(2,174)	155,329
4000 Books and Supplies	10,604	63,275	73,879
5000 Services and Other Operating Expenses	52,857	4,871	57,728
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
6600 Lease Assets (used in governmental funds only)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (included in Total Administrative Cost)			0
TOTAL REIMBURSABLE EXPENSES	527,863	92,186	620,049

Section 4 - Reimbursable Expenses (cont.)

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)	18,550	30,955	49,505
Total Staff Training Cost (included in Reimbursable Expenses) <i>Total Program Closure Only (Management Bulletin 19-05)</i>	5,344		5,344
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)			0

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:	11,612	(11,612)	0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	11,612	(11,612)	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)	4,925	0	4,925
Days of Operation	211	0	211
Days of Attendance (including MHCS)	4,855	0	4,855
Total Certified Adjusted Days of Enrollment	N/A	N/A	7,139.2036
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	3,246.0000
Restricted Program Income	28,068	166,067	194,135
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	7,509	0	7,509
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	527,863	92,186	620,049
Total Administrative Cost	18,550	30,955	49,505
Total Staff Training Cost	5,344	0	5,344
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)	0	0	0
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.

California State Preschool Program – Form 1

Certified Children Days of Enrollment and Attendance

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
Two Years Old and Three Years Old Full-time-plus	0	0	0	2.1240	0.0000
Two Years Old and Three Years Old Full-time	2,425	0	2,425	1.8000	4,365.0000
Two Years Old and Three Years Old Part-time	0	0	0	1.1401	0.0000
Four Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Four Years and Older Full-time	2,236	0	2,236	1.0000	2,236.0000
Four Years and Older Part-time	54	0	54	0.6334	34.2036
Exceptional Needs Full-time-plus (Active IEP/IFSP Only)	0	0	0	2.8320	0.0000
Exceptional Needs Full-time (Active IEP/IFSP Only)	210	0	210	2.4000	504.0000
Exceptional Needs Part-time(Active IEP/IFSP Only)	0	0	0	1.5202	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.4160	0.0000
Dual Language Learner Full-time	0	0	0	1.2000	0.0000
Dual Language Learner Part-time	0	0	0	0.6334	0.0000

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
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time	0	0	0	0.6334	0.0000
Severely Disabled Full-time-plus (Active IEP/IFSP Only)	0	0	0	2.8320	0.0000
Severely Disabled Full-time (Active IEP/IFSP Only)	0	0	0	2.4000	0.0000
Severely Disabled Part-time (Active IEP/IFSP Only)	0	0	0	1.5202	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	4,925	0	4,925	N/A	7,139.2036

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	4,855	0	4,855	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.

California State Preschool Program – Form 3

Non-Certified Children Days of Enrollment

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
Two Years Old and Three Years Old Full-time-plus	0	0	0	2.1240	0.0000
Two Years Old and Three Years Old Full-time	1,181	0	1,181	1.8000	2,125.8000
Two Years Old and Three Years Old Part-time	0	0	0	1.1147	0.0000
Four Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Four Years and Older Full-time	591	0	591	1.0000	591.0000
Four Years and Older Part-time	0	0	0	0.6193	0.0000
Exceptional Needs Full-time-plus	0	0	0	2.8320	0.0000
Exceptional Needs Full-time	203	0	203	2.4000	487.2000
Exceptional Needs Part-time	0	0	0	1.4863	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.4160	0.0000
Dual Language Learner Full-time	35	0	35	1.2000	42.0000
Dual Language Learner Part-time	0	0	0	0.6193	0.0000

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
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time	0	0	0	0.6193	0.0000
Severely Disabled Full-time-plus	0	0	0	2.8320	0.0000
Severely Disabled Full-time	0	0	0	2.4000	0.0000
Severely Disabled Part-time	0	0	0	1.4863	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	2,010	0	2,010	N/A	3,246.0000

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.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	June 30, 2025
Contract Number*	CCTR-4079
Vendor Code*	X905

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

Section 1 - Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):*
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):*
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):*
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):*
- Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDFFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	2,247	0	2,247	3,418.3352
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0		0.0000
Days of Attendance (including MHCS)	2,242	0	2,242	N/A
Total Non-Certified Days of Enrollment	2,266	0	2,266	2,853.4034
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0		0.0000
Days of Operation	211	0	211	N/A

*Indicates field is required.

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079****Section 3 - Revenue**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	20,655	-7,035	13,620
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:		77,738	77,738
Restricted Income - Subtotal	20,655	70,703	91,358
Transfer From Reserve			
Waived Family Fees for Certified Children*			
Family Fees Collected for Certified Children	5,525		5,525
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	101,730	-72,031	29,699
Unrestricted Income - Head Start			
Unrestricted Income - Other: CCAMPIS	6,943	-6,943	
Total Revenue (*Waived Family Fees Not Included)	134,853	-8,271	126,582

Comments:

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079****Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	148,020	-13,159	134,861
2000 Classified Salaries	77,811	-12,804	65,007
3000 Employee Benefits	115,899	-22,701	93,198
4000 Books and Supplies	7,803	5,452	13,255
5000 Services and Other Operating Expenses	38,894	7,407	46,301
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)	22,798		22,798
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Total Reimbursable Expenses	411,225	-35,805	375,420
Total Administrative Cost (included in Section 4 above)	13,649	32,008	45,657
Total Staff Training Cost (included in Section 4 above)	3,934		3,934

Approved Indirect Cost Rate: **10 %**☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079****Section 5 - Supplemental Revenue**

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

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDFS 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			

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079****Section 7 - Summary**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	2,247		2,247
Days of Operation	211		211
Days of Attendance (including MHCS)	2,242		2,242
Restricted Program Income	20,655	70,703	91,358
Transfer from Reserve			
Family Fees Collected for Certified Children	5,525		5,525
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)	22,798		22,798
Total Reimbursable Expenses	411,225	-35,805	375,420
Total Administrative Cost	13,649	32,008	45,657
Total Staff Training Cost	3,934		3,934
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS) **3,418.3352**Total Non-Certified Adjusted Days of Enrollment (including MHCS) **2,853.4034**

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

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 3 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 2. If necessary, attach additional sheets to explain adjustments.

CHILD CARE AND DEVELOPMENT PROGRAMS CERTIFIED CHILDREN DAYS OF ENROLLMENT AND ATTENDANCE

Fiscal Year Ending **June 30, 2025**Contract Number* **CCTR-4079**Vendor Code* **X905**Full Name of Contractor* **Associated Students, Inc. of CSU Dominguez Hills**Service County*: **Los Angeles**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	0	0		2.8792	
Infants (up to 18 months) Full-time	0	0		2.4400	
Infants (up to 18 months) One-half-time	0	0		1.5455	
Toddlers (18 up to 36 months) Full-time-plus	0	0		2.1240	
Toddlers (18 up to 36 months) Full-time	1,477	0	1,477	1.8000	2,658.6000
Toddlers (18 up to 36 months) One-half-time	0	0		1.1401	
Three Years and Older Full-time-plus	0	0		1.1800	
Three Years and Older Full-time	742	0	742	1.0000	742.0000
Three Years and Older One-half-time	28	0	28	0.6334	17.7352
Exceptional Needs Full-time-plus	0	0		1.8172	
Exceptional Needs Full-time	0	0		1.5400	
Exceptional Needs One-half-time	0	0		0.9754	

*Indicates field is required.

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	0	0		1.2980	
Dual Language Learner Full-time	0	0		1.1000	
Dual Language Learner One-half-time	0	0		0.6334	
At Risk of Abuse or Neglect Full-time-plus	0	0		1.2980	
At Risk of Abuse or Neglect Full-time	0	0		1.1000	
At Risk of Abuse or Neglect One-half-time	0	0		0.6334	
Severely Disabled Full-time-plus	0	0		2.2774	
Severely Disabled Full-time	0	0		1.9300	
Severely Disabled One-half-time	0	0		1.2225	
Total Certified Days of Enrollment	2,247		2,247	N/A	3,418.3352
Days of Attendance	2,242	0	2,242	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form AUD 9500.1(s) into the AUD 9500 form, Section 2, Total Certified Days of Enrollment line.

Enter the sum of Days of Attendance from all From AUD 9500.1(s) and Form AUD 9500.2(s) into the AUD 9500 form, Section 2, Days of Attendance line.

CHILD CARE AND DEVELOPMENT PROGRAMS NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT

Fiscal Year Ending	June 30, 2025
Contract Number*	CCTR-4079
Vendor Code*	X905

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

Service County*: **Los Angeles**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	0	0		2.8792	
Infants (up to 18 months) Full-time	0	0		2.4400	
Infants (up to 18 months) One-half-time	0	0		1.5455	
Toddlers (18 up to 36 months) Full-time-plus	0	0		2.1240	
Toddlers (18 up to 36 months) Full-time	654	0	654	1.8000	1,177.2000
Toddlers (18 up to 36 months) One-half-time	234	0	234	1.1401	266.7834
Three Years and Older Full-time-plus	0	0		1.1800	
Three Years and Older Full-time	1,187	0	1,187	1.0000	1,187.0000
Three Years and Older One-half-time	0	0		0.6334	
Exceptional Needs Full-time-plus	0	0		1.8172	
Exceptional Needs Full-time	28	0	28	1.5400	43.1200
Exceptional Needs One-half-time	0	0		0.9754	

*Indicates field is required.

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills**Contract Number **CCTR-4079**

	Column A Cumulative FY CDFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	0	0		1.2980	
Dual Language Learner Full-time	163	0	163	1.1000	179.3000
Dual Language Learner One-half-time	0	0		0.6334	
At Risk of Abuse or Neglect Full-time-plus	0	0		1.2980	
At Risk of Abuse or Neglect Full-time	0	0		1.1000	
At Risk of Abuse or Neglect One-half-time	0	0		0.6334	
Severely Disabled Full-time-plus	0	0		2.2774	
Severely Disabled Full-time	0	0		1.9300	
Severely Disabled One-half-time	0	0		1.2225	
Total Non-Certified Days of Enrollment	2,266		2,266	N/A	2,853.4034

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) into the AUD 9500 form, Section 2, Total Non-Certified Days of Enrollment line.

California Department of Education
Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2025

Vendor Code: X905

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

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2023–24 AUD 9530A Ending Balance):

0

2. Plus Transfers to Reserve Account:

2023–24 Contract No.	Per 2023–24 Post-Audit EENFS 9530
Total Transferred from 2023–24 Contracts	0

3. Less Excess Reserve to be Billed:

0

4. 2023–24 EENFS 9530 Reserve Balance After Billing:

0

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	0	0	0

6. Less Transfers to Contracts from Reserve:

2024–25 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
	0	0	0
			0
			0
Total Transferred to Contracts	0	0	0

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2025	0	0	0

COMMENTS – If necessary, attach additional sheets to explain adjustments.

None.

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2025

Reserve Account Type

Center-Based

Vendor Code

X905

Full Name of Contractor **Associated Students, Inc. of CSU Dominguez Hills****Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2023–24 AUD 9530A Ending Balance)	
2. Plus Transfers to Reserve Account:	Per 2023–24 Post-Audit CDFS 9530
Contract No.CCTR2075	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2023–24 Contracts to Reserve	0
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2023-24 Post-Audit CDFS 9530	0

Section 2 - Current Year (2024–25) Reserve Account Activity

	Column A CDFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:			0
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2025	0	0	0

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

None.

*Indicates field is required.

**Associated Students, Inc.
California State University, Dominguez Hills
Child Development Center**

**Schedule of State Findings
June 30, 2025**

There were no findings for the fiscal year ended June 30, 2025.

Independent Auditor's Report on Internal Control over
Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards*

The Board of Directors
Associated Students, Inc., California State University, Dominguez Hills
(A California State University Auxiliary Organization)

We have audited, 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 (*Government Auditing Standards*), the financial statements of the business-type activities of Associated Students, Inc., California State University, Dominguez Hills ("Associated Students") Child Development Center (the "Center") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Center's financial statements, and have issued our report thereon dated December 15, 2025, which includes an emphasis of matter paragraph as indicated on page 4.

Report on 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 for 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 or significant deficiencies may exist that were not identified.

Report on 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 entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Los Angeles, California
December 15, 2025



Independent Member of Nexia

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