

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

Isabel Patterson Child Development Center

Financial Statements and Supplemental Information

Year Ended June 30, 2018



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

Financial Statements and Supplemental Information
Year Ended June 30, 2018

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (a nonprofit organization, referred to as "Center"), which comprise the statement of net position as of June 30, 2018, and the related statements of revenue, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center, as of June 30, 2018, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT, CONTINUED

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information presented on pages 8 to 38 is presented for purposes of additional analysis as required by the California Department of Education and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and with the CDE Audit Guide issued by the California Department of Education. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 3, 2018, on our consideration of Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
December 3, 2018

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

Statement of Net Position

June 30, 2018

ASSETS

Accounts receivable	\$ <u>41,544</u>
Total Assets	<u>41,544</u>

LIABILITIES

Deferred revenue	25,100
Payable to Associated Students, Inc., California State University, Long Beach	<u>16,444</u>
Total Liabilities	<u>41,544</u>

NET POSITION	\$ <u><u>-</u></u>
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**ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER**

Statement of Revenues, Expenses, and Changes in Net Position

Year Ended June 30, 2018

Revenue and Support:	
State apportionments	\$ 261,812
Federal apportionments	117,869
Child care food program	45,578
CSULB apportionments	150,794
Parent fees	657,632
ASI fees	777,181
Contributions and other income	<u>13,796</u>
Total Revenue and Support	2,024,662
Expenses:	
Salaries	1,360,767
Employee benefits	437,201
Books and supplies	90,518
Services and other operating expenses	<u>136,176</u>
Total Expenses	<u>2,024,662</u>
Change in Net Position Prior to Transfers	-
Transfers to the General Fund of the Associated Students, Inc., California State University, Long Beach	<u>-</u>
Change in Net Position	<u><u>\$ -</u></u>

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

Statement of Cash Flows

Year Ended June 30, 2018

Cash Flows from Operating Activities:	
Student activity fees	\$ 936,973
Grants and contracts	393,361
Other operating revenues	685,328
Payments to suppliers	(217,694)
Payments to employees	<u>(1,797,968)</u>
Net Change in Cash	-
Cash, beginning	<u>-</u>
Cash, ending	<u><u>\$ -</u></u>
Reconciliation of change in net deficit to net cash used by operating activities:	
Change in net position	\$ -
Adjustments to reconcile change in net position to net cash used by operating activities:	
Change in operating assets and liabilities:	
Accounts receivable	(31,898)
Receivable from Associated Students, Inc., California State University, Long Beach	8,998
Deferred revenue	13,900
Payable to Associated Students, Inc., California State University, Long Beach	<u>9,000</u>
Net Cash Used by Operating Activities	<u><u>\$ -</u></u>

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

Notes to Financial Statements

Year Ended June 30, 2018

Note 1 - Organization and Summary of Significant Accounting Policies

Nature of Activities

Associated Students, Inc., California State University, Long Beach (Associated Students or ASI) is a nonprofit, tax exempt, California State University auxiliary organization located on the campus of California State University, Long Beach (University or CSULB). The University is one of 23 campuses in the California State University System (System). Associated Students was established to administer various student programs and activities including The Isabel Patterson Child Development Center (Center). The Center is a childcare facility operated by Associated Students on the campus of the University under a lease and operating agreement with the System. During the fiscal year ended June 30, 2018, the Center operated the following programs for the benefit of University students, faculty, staff and the community:

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

Financial Reporting Entity

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

Basis of Presentation

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Classification of Revenues and Expenses

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

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

Accounts Receivable

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

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

Notes to Financial Statements

Year Ended June 30, 2018

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

Contributed Materials and Services

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

Income Taxes

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

Associated Students follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. Associated Students recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of revenues, expenses, and changes in net position, when applicable. Management has determined that the Associated Students has no uncertain tax positions at June 30, 2018 and therefore no amounts have been accrued.

Subsequent Events

Associated Students has evaluated subsequent events through December 3, 2018, which is the date the financial statements were available to be issued.

Note 2 - Accounts Receivable

Accounts receivable consist of the following:

Child Care Food Program	\$	3,121
Parent Fees		<u>38,423</u>
	\$	<u>41,544</u>

Note 3 - Concentration of Credit Risk

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

SUPPLEMENTAL INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (Center), which comprise the statement of net position as of June 30, 2018, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 3, 2018.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Aldrich CPAs + Advisors LLP

San Diego, California
December 3, 2018

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

**Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2018**

<u>Federal/Pass-Through Grantor and Program Title</u>	<u>Federal CFDA Number</u>	<u>Grantor's Number</u>	<u>Award Amount</u>		<u>Expenditures</u>
			<u>Federal</u>	<u>State</u>	
<u>U.S. Department of Agriculture</u>					
Pass-through California Department of Education Child Nutrition and Food Distribution Division; Child and Adult Care Food Program - Center	10.558	04493-CACFP-19-NP-IC	\$ 45,578	\$ -	\$ 45,578
Total expenditures of federal awards			45,578	-	45,578
<u>California Department of Education</u>					
General Child Care & Development Program	93.575/93.596	CCTR-7064	45,239	77,957	121,152
California State Preschool Program	93.575/93.596	CSPP-7148	21,402	119,871	140,660
Total expenditures of federal/state awards			66,641	197,828	261,812
Total expenditures of federal and state awards			\$ 112,219	\$ 197,828	\$ 307,390

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

Note to Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2018

Note 1 - Basis of Presentation

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

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

Supplementary Child Development Services Information

General Information

Year Ended June 30, 2018

Full official name of agency: Associated Students, Inc.
California State University, Long Beach
Isabel Patterson Child Development Center

Program type: Child development program

Project number: 19-B776-00-6

Type of agency: Nonprofit corporation

Address of agency headquarters: 1212 Bellflower Boulevard
Long Beach, CA 90815

<u>Program Name</u>	<u>Contract Number</u>	<u>Project Number</u>
General Child Care and Development Program	CCTR-7064	19-B776-00-6
California State Preschool Program	CSPP-7148	19-B776-00-6

Name and address of Executive Director: Richard Haller
1212 Bellflower Boulevard
Long Beach, CA 90815

Name and address of Director of Administrative Services: Martiz Ware
1212 Bellflower Boulevard
Long Beach, CA 90815

Telephone number: (562) 985-2437, Associated Students, Inc.
(562) 985-5333, Child Development Center

Period covered by examination: July 1, 2017 to June 30, 2018

Number of days of operation of agency: 196

Scheduled hours of operation each day: Monday through Thursday: 7:00 am to 6:00 pm
Friday: 7:00 a.m. to 5:30 p.m.

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

Supplementary Child Development Services Information

Combining Statement of Net Position

June 30, 2018

	<u>Child Development Program</u>	<u>Child Care Food Program</u>	<u>Total</u>
ASSETS			
Accounts receivable	\$ 38,423	\$ 3,121	\$ 41,544
Total Assets	<u>38,423</u>	<u>3,121</u>	<u>41,544</u>
LIABILITIES			
Deferred revenue	25,100	-	25,100
Payable to Associated Students, Inc., California State University, Long Beach	<u>13,323</u>	<u>3,121</u>	<u>16,444</u>
Total Liabilities	<u>38,423</u>	<u>3,121</u>	<u>41,544</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Supplementary Child Development Services Information

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

Year Ended June 30, 2018

	General Child Care and Development CCTR-7064	California State Preschool Program CSPP-7148	Total
Revenue and Support:			
State apportionments	\$ 121,152	\$ 140,660	\$ 261,812
Federal apportionments	56,424	61,445	117,869
Child care food program	21,901	23,677	45,578
CSULB apportionments	72,185	78,609	150,794
Parent fees	332,798	324,834	657,632
ASI fees	371,853	405,328	777,181
Contributions and other income	6,604	7,192	13,796
	<u>982,917</u>	<u>1,041,745</u>	<u>2,024,662</u>
Total Revenue and Support	982,917	1,041,745	2,024,662
Expenses:			
Salaries	727,082	633,685	1,360,767
Employee benefits	216,589	220,612	437,201
Books and supplies	43,399	47,119	90,518
Services and other operating expenses	64,467	71,709	136,176
	<u>1,051,537</u>	<u>973,125</u>	<u>2,024,662</u>
Total Expenses	1,051,537	973,125	2,024,662
Change in net position prior to transfers	(68,620)	68,620	-
Transfers from (to) the General Fund of the Associated Students, Inc., California State University, Long Beach	<u>68,620</u>	<u>(68,620)</u>	<u>-</u>
Change in Net Position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

Reconciliation of CDE and GAAP Expense Reporting

Year Ended June 30, 2018

Expenses	General Child Care and Development CCTR-7064	California State Preschool Program CCSP-7148	Total CDE CD Contracts
Schedule of Expenditures by State Categories (CDE)	\$ 1,051,537	\$ 973,125	\$ 2,024,662
Adjustments to Reconcile Differences in Reporting:	-	-	-
Depreciation on assets funded by CDE-CD	-	-	-
Capitalized renovation and repairs expensed on AUD forms	-	-	-
Capitalized lease expensed on AUD form	-	-	-
Capitalized carpeting expensed on supplemental AUD form	-	-	-
Capitalized equipment expensed on AUD form	-	-	-
Audit fees expensed on AUD forms (in advance of services)	-	-	-
Subtotal	-	-	-
Combining Statement of Activities (GAAP)	<u>\$ 1,051,537</u>	<u>\$ 973,125</u>	<u>\$ 2,024,662</u>

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

Supplementary Child Development Services Information

Project No: 19-B776-00-6

Contract No: CCTR-7064 and CSPP-7148

General Child Care and Development Program and California State Preschool Program

Schedule of Expenditures by State Categories

Year Ended June 30, 2018

	CCTR-7064 Reimbursable	CSPP-7148 Reimbursable	Total Reimbursable
1000 <u>Certificated Salaries</u>	\$ 310,160	251,887	\$ 562,047
2000 <u>Classified Salaries</u>	416,922	381,798	798,720
3000 <u>Employee Benefits</u>	216,589	220,612	437,201
4000 <u>Books and Supplies</u>	43,399	47,119	90,518
4300 <u>Materials and Supplies</u>	12,878	13,982	26,860
4700 <u>Food</u>	30,521	33,137	63,658
5000 <u>Services and Other Operating Expenses</u>	64,467	71,709	136,176
5100 <u>Contracts for personnel services</u>	7,253	8,067	15,320
5200 <u>Travel, conferences and other</u>	5,819	6,473	12,292
5400 <u>Insurance</u>	14,758	16,415	31,173
5500 <u>Operations and housekeeping</u>	4,033	4,485	8,518
5600 <u>Rentals, leases and repairs</u>	20,860	23,203	44,063
5700 <u>Legal, election and audit</u>	7,824	8,702	16,526
5800 <u>Other services and operating expenses</u>	3,920	4,364	8,284
6000 <u>Capital Outlay</u>	-	-	-
6500 <u>Equipment replacement</u>	-	-	-
<u>Other Non-reimbursable Expenses</u>	-	-	-
Depreciation	-	-	-
In-kind expenses	-	-	-
Total expenditures	\$ 1,051,537	\$ 973,125	\$ 2,024,662

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

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

Supplementary Child Development Services Information

Project No: 19-B776-00-6

Contract No: CCTR-7064 and CSPP-7148

General Child Care and Development Program and California State Preschool Program

Schedule of Administrative Costs

Year Ended June 30, 2018

	<u>CCTR-7064</u>	<u>CSPP-7148</u>	<u>Total</u>
Salaries, benefits, and overhead	\$ 81,907	\$ 89,196	\$ 171,103

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

Supplementary Child Development Services Information

Project No: 19-B776-00-6

Contract No: CCTR-7064 and CSPP-7148

General Child Care and Development Program and California State Preschool Program

Schedule of Equipment Expenditures Utilizing Contract Funds

Year Ended June 30, 2018

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

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

Supplementary Child Development Services Information

Project No: 19-B776-00-6

Contract No: CCTR-7064 and CSPP-7148

General Child Care and Development Program and California State Preschool Program

Schedule of Repair and Renovation Expenditures

Year Ended June 30, 2018

No repair or renovation expenditures were incurred in the fiscal year ended June 30, 2018.

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED ATTENDANCE
 AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending June 30, 2018
 Contract Number CCTR-7064
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.006	0
Infants (up to 18 months) Full-time	126	0	126	1.700	214.2
Infants (up to 18 months) Three-quarters-time	20	0	20	1.275	25.5
Infants (up to 18 months) One-half-time	11	0	11	0.935	10.285
FCCH Infants (up to 18 months) Full-time-plus	0	0	0	1.652	0
FCCH Infants (up to 18 months) Full-time	0	0	0	1.400	0
FCCH Infants (up to 18 months) Three-quarters-time	0	0	0	1.050	0
FCCH Infants (up to 18 months) One-half-time	0	0	0	0.770	0
Toddlers (18 up to 36 months) Full-time-plus	24	0	24	1.652	39.648
Toddlers (18 up to 36 months) Full-time	850	0	850	1.400	1,190
Toddlers (18 up to 36 months) Three-quarters-time	326	0	326	1.050	342.3
Toddlers (18 up to 36 months) One-half-time	94	0	94	0.770	72.38
Three Years and Older Full-time-plus	0	0	0	1.180	0
Three Years and Older Full-time	129	0	129	1.000	129
Three Years and Older Three-quarters-time	357	0	357	0.750	267.75
Three Years and Older One-half-time	622	0	622	0.550	342.1

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 2 of 10 (11/18)

Fiscal Year Ending June 30, 2018
 Contract Number CCTR-7064
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus	0	0	0	1.416	0
Exceptional Needs Full-time	0	0	0	1.200	0
Exceptional Needs Three-quarters-time	0	0	0	0.900	0
Exceptional Needs One-half-time	0	0	0	0.660	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.298	0
Limited and Non-English Proficient Full-time	0	0	0	1.100	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.825	0
Limited and Non-English Proficient One-half-time	0	0	0	0.605	0
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.298	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.100	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.825	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.605	0

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Fiscal Year Ending June 30, 2018
 Contract Number CCTR-7064
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	1.770	0
Severely Disabled Full-time	0	0	0	1.500	0
Severely Disabled Three-quarters-time	0	0	0	1.125	0
Severely Disabled One-half-time	0	0	0	0.825	0

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL DAYS OF ENROLLMENT	2,559	0	2,559	N/A	2,633.163
DAYS OF OPERATION	196	0	196	N/A	N/A
DAYS OF ATTENDANCE	2,532	0	2,532	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 4-6) and continue to Revenue Section on page 7.

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Fiscal Year Ending June 30, 2018

Contract Number CCTR-7064

Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.006	0
Infants (up to 18 months) Full-time	723	0	723	1.700	1,229.1
Infants (up to 18 months) Three-quarters-time	197	0	197	1.275	251.175
Infants (up to 18 months) One-half-time	250	0	250	0.935	233.75
FCCH Infants (up to 18 months) Full-time-plus	0	0	0	1.652	0
FCCH Infants (up to 18 months) Full-time	0	0	0	1.400	0
FCCH Infants (up to 18 months) Three-quarters-time	0	0	0	1.050	0
FCCH Infants (up to 18 months) One-half-time	0	0	0	0.770	0
Toddlers (18 up to 36 months) Full-time-plus	40	0	40	1.652	66.08
Toddlers (18 up to 36 months) Full-time	3,304	0	3,304	1.400	4,625.6
Toddlers (18 up to 36 months) Three-quarters-time	1,086	0	1,086	1.050	1,140.3
Toddlers (18 up to 36 months) One-half-time	938	0	938	0.770	722.26
Three Years and Older Full-time-plus	0	0	0	1.180	0
Three Years and Older Full-time	126	0	126	1.000	126
Three Years and Older Three-quarters-time	1,109	0	1,109	0.750	831.75
Three Years and Older One-half-time	5,216	0	5,216	0.550	2,868.8

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 CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending June 30, 2018
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 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus	0	0	0	1.416	0
Exceptional Needs Full-time	0	0	0	1.200	0
Exceptional Needs Three-quarters-time	0	0	0	0.900	0
Exceptional Needs One-half-time	0	0	0	0.660	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.298	0
Limited and Non-English Proficient Full-time	0	0	0	1.100	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.825	0
Limited and Non-English Proficient One-half-time	0	0	0	0.605	0
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.298	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.100	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.825	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.605	0

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Fiscal Year Ending	June 30, 2018
Contract Number	CCTR-7064
Vendor Code	B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	1.770	0
Severely Disabled Full-time	0	0	0	1.500	0
Severely Disabled Three-quarters-time	0	0	0	1.125	0
Severely Disabled One-half-time	0	0	0	0.825	0

Section II - Days of Enrollment Non-Certified Children	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative FY Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	12,989	0	12,989	N/A	12,094.815

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Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 3 - Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	21,901	0	21,901
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other:	0	0	0
Restricted Income - Subtotal	21,901	0	21,901
Transfer From Reserve	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income: Fees for Non-Certified Children	332,798	0	332,798
Unrestricted Income: Head Start	0	0	0
Unrestricted Income - Other Fees & contributions	507,066	0	507,066
Total Revenue	861,765	0	861,765

CALIFORNIA DEPARTMENT OF EDUCATION
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 Contract Number
 Vendor Code

Full Name of Contractor

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	310,160	0	310,160
2000 Classified Salaries	416,922	0	416,922
3000 Employee Benefits	216,589	0	216,589
4000 Books and Supplies	43,399	0	43,399
5000 Services and Other Operating Expenses	64,467	0	64,467
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs (Include in Administrative Cost)	0	0	0
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	1,051,537	0	1,051,537
Total Administrative Cost (included in Section 4)	81,907	0	81,907

Approved Indirect Cost Rate:

Comments:

No Supplemental Revenue check this box and omit Page 9.

See independent auditors' report.

CALIFORNIA DEPARTMENT OF EDUCATION
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 CHILD DEVELOPMENT PROGRAMS
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 Contract Number
 Vendor Code

Full Name of Contractor

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Adjusted Days of Enrollment	2,559	0	2,559
Days of Operation	196	0	196
Days of Attendance	2,532	0	2,532
Total Non-Certified Days of Enrollment	12,989	0	12,989
Restricted Program Income	21,901	0	21,901
Transfer from Reserve	0	0	0
Family Fees for Certified Children	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	1,051,537	0	1,051,537
Total Administrative Cost	81,907	0	81,907

Total Certified Adjusted
Days of Enrollment

Total Non-Certified
Adjusted
Days of Enrollment

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

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

- Yes
- No

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

- Yes
- No

Include any comments in the 'Comments' box on page 8. If necessary, attach additional sheets to explain adjustments.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
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Fiscal Year Ending	June 30, 2018
Contract Number	CSPP-7148
Vendor Code	B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Three and Four Year Olds Full-time-plus	1	0	1	1.1800	1.18
Three and Four Year Olds Full-time	1,689	0	1,689	1.0000	1,689
Three and Four Year Olds Three-quarters-time	1,447	0	1,447	0.7500	1,085.25
Three and Four Year Olds One-half-time	558	0	558	0.6193	345.5694
Exceptional Needs Full-time-plus	0	0	0	1.4160	0
Exceptional Needs Full-time	0	0	0	1.2000	0
Exceptional Needs Three-quarters-time	0	0	0	0.9000	0
Exceptional Needs One-half-time	0	0	0	0.6193	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0
Limited and Non-English Proficient One-half-time	0	0	0	0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
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Fiscal Year Ending June 30, 2018
 Contract Number CSPP-7148
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0
Severely Disabled Full-time-plus	0	0	0	1.7700	0
Severely Disabled Full-time	0	0	0	1.5000	0
Severely Disabled Three-quarters-time	0	0	0	1.1250	0
Severely Disabled One-half-time	0	0	0	0.6193	0
TOTAL DAYS OF ENROLLMENT	3,695	0	3,695	N/A	3,120.9994
DAYS OF OPERATION	196	0	196	N/A	N/A
DAYS OF ATTENDANCE	3,621	0	3,621	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-5) and continue to Revenue Section on page 6.

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 CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending	June 30, 2018
Contract Number	CSPP-7148
Vendor Code	B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Toddlers (18 up to 36 months) Full-time-plus	0	24	24	1.6520	39.648
Toddlers (18 up to 36 months) Full-time	0	360	360	1.4000	504
Toddlers (18 up to 36 months) Three-quarters-time	0	135	135	1.0500	141.75
Toddlers (18 up to 36 months) One-half-time	0	18	18	0.7700	13.86
Three and Four Year Olds Full-time-plus	0	106	106	1.1800	125.08
Three and Four Year Olds Full-time	0	4,998	4,998	1.0000	4,998
Three and Four Year Olds Three-quarters-time	0	3,535	3,535	0.7500	2,651.25
Three and Four Year Olds One-half-time	0	1,585	1,585	0.6193	981.5905
Exceptional Needs Full-time-plus	0	0	0	1.4160	0
Exceptional Needs Full-time	0	0	0	1.2000	0
Exceptional Needs Three-quarters-time	0	0	0	0.9000	0
Exceptional Needs One-half-time	0	0	0	0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
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 CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending June 30, 2018
 Contract Number CSPP-7148
 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0
Limited and Non-English Proficient One-half-time	0	0	0	0.6193	0
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CSPP-7148

Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	1.7700	0
Severely Disabled Full-time	0	0	0	1.5000	0
Severely Disabled Three-quarters-time	0	0	0	1.1250	0
Severely Disabled One-half-time	0	0	0	0.6193	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	0	10,761	10,761	N/A	9,455.1785

CALIFORNIA DEPARTMENT OF EDUCATION
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Fiscal Year Ending June 30, 2018
 Contract Number CSPP-7148
 Vendor Code B776

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

Section 3 - Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	23,674	3	23,677
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other:	0	0	0
Restricted Income - Subtotal	23,674	3	23,677
Transfer from Reserve - General	0	0	0
Transfer from Reserve - Professional Development	0	0	0
Transfer from Reserve Total	0	0	0
Family Fees for Certified Children	3,755	0	3,755
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income: Fees for Non-Certified Children	321,079	0	321,079
Unrestricted Income: Head Start	0	0	0
Unrestricted Income - Other: Fees & contributions	552,577	-3	552,574
Total Revenue	901,085	0	901,085

CALIFORNIA DEPARTMENT OF EDUCATION
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 CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	251,887	0	251,887
2000 Classified Salaries	381,798	0	381,798
3000 Employee Benefits	220,612	0	220,612
4000 Books and Supplies	47,119	0	47,119
5000 Services and Other Operating Expenses	71,709	0	71,709
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs (Include in Administrative Cost)	0	0	0
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	973,125	0	973,125
Total Administrative Cost (included in section 4 above)	89,196		89,196

Approved Indirect Cost Rate:

Comments:

No Supplemental Revenue check this box and omit Page 8.

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED ATTENDANCE AND FISCAL REPORT FOR CALIFORNIA STATE PRESCHOOL PROGRAMS

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Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 7 - Summary	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment	3,695	0	3,695
Days of Operation	196	0	196
Days of Attendance	3,621	0	3,621
Total Non-Certified Days of Enrollment	0	10,761	10,761
Restricted Program Income	23,674	3	23,677
Transfer from Reserve	0	0	0
Family Fees for Certified Children	3,755	0	3,755
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	973,125	0	973,125
Total Administrative Cost	89,196		89,196

Total Certified Adjusted Days of Enrollment

Total Non-Certified Adjusted Days of Enrollment

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

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

No

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

No

Include any comments in the Comments box on page 7. If necessary, attach additional sheets to explain adjustments.

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

Supplementary Child Development Services Information

Schedule of Findings and Questioned Costs

Year Ended June 30, 2018

Financial Reporting Findings

None reported.

Child Development Programs Findings

None reported.

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

Supplementary Child Development Services Information

Status of Corrective Action on Prior Year Findings

Year Ended June 30, 2018

None reported.