

Financial Statements and Report of Independent
Certified Public Accountants

**Child Care Fund of the Associated Students
of San Diego State University**

June 30, 2019

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

The Board of Directors
Child Care Fund of the Associated Students
of San Diego State University

Report on the financial statements

We have audited the accompanying financial statements of the Child Care Fund of the Associated Students of San Diego State University (the "Fund"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities 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.

Auditor's 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 auditor's 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 Fund'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 Fund'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 the Fund as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other matters

The reporting entity

As discussed in Note 1 to the financial statements, the financial statements of the Fund are intended to present the financial position and the changes in financial position of only that portion of the Associated Students of San Diego State University that is attributable to the transactions of the Fund. They do not purport to, and do not, present fairly the financial position of the Associated Students of San Diego State University, and the changes in its financial position for the year ended, in conformity with accounting principles generally accepted in the United States of America.

Supplementary information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards on page 15, and the accompanying supplementary information on pages 16 through 41, as required by the California Department of Education, are presented for purposes of additional analysis and are not a required part of the Fund's financial statements. Such supplementary 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. These additional procedures included comparing and reconciling the 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 in conformity with the CDE *Audit Guide* issued by the California Department of Education. In our opinion, the supplementary

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 October 30, 2019, on our consideration of the Fund'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 the effectiveness of 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 Fund's internal control over financial reporting and compliance.

Grant Thornton LLP

San Diego, California
October 30, 2019

Child Care Fund of the Associated Students of
San Diego State University

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS	
Receivables, net (Note 2)	<u>\$ 63,534</u>
Total assets	<u>\$ 63,534</u>
LIABILITIES AND NET ASSETS (DEFICIT)	
Due to other funds of Associated Students of San Diego State University	\$ 1,166,288
Due to State Department of Education	8,819
Other liabilities	<u>3,732</u>
Total liabilities	1,178,839
Net deficit, net assets without donor restrictions	<u>(1,115,305)</u>
Total liabilities and net assets (deficit)	<u>\$ 63,534</u>

The accompanying notes are an integral part of this financial statement.

Child Care Fund of the Associated Students of
San Diego State University

STATEMENT OF ACTIVITIES

Year ended June 30, 2019

Revenues and other support:

Unrestricted support:

State apportionments	\$ 312,124
Child care food program	55,615
California State University contribution	57,900

Other unrestricted revenues:

Parent fees, certified children	16,074
Parent fees, noncertified children	1,900,217
Enhancement funding provided by Associated Students	397,901
Other	37,126

Total revenues and support without donor restrictions	2,776,957
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Expenses:

Salaries:

Certified	1,139,300
Noncertified	604,172
Employee benefits	452,660
Supplies	71,781
Food supplies	121,130
Audit fee	18,619
Facility rent (Note 3)	19,647
Administrative expenses	397,901
Other operating expenses	225,365

Total expenses	3,050,575
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Expenses over revenue and other support	(273,618)
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Transfers:

Transfers from Associated Students General Fund	13,788
Transfers to Associated Students Designated Fund	(1,352)
Total transfers	12,436
Decrease in net assets without donor restrictions	(261,182)

Net deficit, beginning of year	(854,123)
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Net deficit, end of year	\$ (1,115,305)
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The accompanying notes are an integral part of this financial statement.

Child Care Fund of the Associated Students of
San Diego State University

STATEMENT OF CASH FLOWS

Year ended June 30, 2019

Cash flows from operating activities	
Decrease in net assets	\$ (261,182)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Changes in assets and liabilities:	
Decrease in receivables	(7,416)
Increase in liability to State Department of Education	1,278
Decrease in other liabilities	<u>(88)</u>
Net cash used in operating activities	<u>(267,408)</u>
Cash flows from financing activities	
Net change in due to (from) other funds	<u>267,408</u>
Net cash provided by financing activities	<u>267,408</u>
Net change in cash	<u>-</u>
Cash	
Beginning of year	<u>-</u>
End of year	<u><u>\$ -</u></u>

The accompanying notes are an integral part of this financial statement.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS

June 30, 2019

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

Nature of Organization

The Child Care Fund (the “Fund”), doing business as the SDSU Child Care Center, is a fund administered by the Associated Students of San Diego State University (Associated Students) (a California not-for-profit auxiliary organization of California State University) and accounts for activities associated with offering child care services to students, faculty, staff and members of the community. These financial statements include only the operating accounts of the Fund and are not intended to present the financial position or results of operations of Associated Students.

Associated Students is exempt from federal and state income taxes.

The Fund contracts annually with the State of California for aid. These contracts are funded in part by the federal government through the State of California. Support needed to fund the Child Care program beyond any contract revenue, parent fees and any other miscellaneous sources is obtained from the General Fund of Associated Students and reflected as a transfer from the Associated Students General Fund in the statement of activities. In addition, the Fund is provided certain facilities and other services for its operations by Associated Students.

Future facility and equipment replacement funding requirements are provided for and reflected as a transfer from the Associated Students Designated Fund in the statement of activities.

Basis of Accounting and Reporting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. The Fund’s financial statements present net assets with or without donor restrictions. These classifications are based on the existence or the absence of donor-imposed restrictions related to contributions and are summarized as follows:

Without donor restrictions consist of net assets that are neither permanently restricted nor temporarily restricted by external stipulations.

With donor restrictions consist of amounts received with externally imposed stipulations that the funds either be used for a specific purpose, used in a future period, or held in perpetuity. Generally, the income earned on such amounts is available for use by the Fund for the benefits of the program.

Net assets without donor restrictions at June 30, 2019 represent funds that are fully available, at the discretion of management and the Board of Directors, for the Fund to utilize in any of its programs or supporting services. There are no net assets with donor restrictions as of June 30, 2019.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES - Continued

Contributions

Contributions, including unconditional promises to give or to provide services, are recognized in the year the promise is made as opposed to when assets are received. Contributions with donor-imposed restrictions are reported as net assets with donor restrictions. Net assets restricted by purpose or time are reclassified from net assets with donor restrictions at such time as the Fund has fulfilled the donor-imposed restriction. Contributions where donor-imposed restrictions both arose and expired in the same fiscal year are reported as contributions without donor restrictions. During the year ended June 30, 2019, the Fund did not receive any contributions with donor restrictions.

Revenues

The Fund generates a significant amount of revenue from providing child care services through state and federally funded programs. State and federal grants are conditioned upon the Fund incurring certain 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. Certified and noncertified parent fees are recognized as revenue as services are performed. Revenues are recorded as unrestricted.

Receivables

Receivables are carried at original invoice amount less an estimate made for doubtful receivables based on a monthly review of all outstanding amounts. Management determines the allowance for doubtful amounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. The Fund does not charge interest on past due accounts.

Deferred Revenue

The Fund recognizes revenue related to child care services as the services are provided. Accordingly, certain child services fees are received in advance of the service being provided and are included in deferred revenue. Deferred revenue was \$1,963 as of June 30, 2019, and is reported within other liabilities within the statement of financial position.

Due to (from) Other Funds of Associated Students of San Diego State University

The amount represents the cash owed to Associated Students from the Fund or cash held by Associated Students on behalf of the Fund.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES - Continued

Equipment

Acquisitions of equipment reduce the net assets of the Fund through a transfer to the Plant Fund of Associated Students. The Plant Fund is not included in the Fund's financial statements.

Deferred Employee Benefits

Associated Students is a member of the California Public Employees' Retirement System (CalPERS), a multiemployer pension system that provides a contributory defined benefit pension and postretirement benefit program for its salaried employees. CalPERS functions as an investment and administrative agent for participating entities within the state of California.

Further information about the pension and postretirement benefit programs can be obtained from the financial statements of Associated Students as of and for the year ended June 30, 2019.

Due to the State Department of Education

The Fund performs an annual earnings calculation as prescribed by the California Department of Education (CDE) to determine the actual revenues earned for the year. The maximum reimbursable amount is adjusted by the percentage of actual operational days to calculate the actual amount earned. The excess amounts received from the state over the actual amount earned are the amount due to the CDE from the Fund and is disclosed as Due to State Department of Education within the statement of financial position.

Expenses

All expenses incurred are for the child care program and there are no other functional expenses categories.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Significant estimates include, but are not limited to, assessing the collectability of receivables. Actual results could differ from those estimates.

Subsequent Events

The Fund has evaluated subsequent events through October 30, 2019, the date the financial statements were available to be issued, and has determined that there were no subsequent events to recognize in these financial statements.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES - Continued

Recent Accounting Pronouncement

On May 28, 2014, the FASB issued Accounting Standards Update 2014-09, *Revenue from Contracts with Customers*, which impacts the way in which some entities recognized revenue for certain types of transactions. The new standards will become effective for annual reporting periods beginning after December 15, 2018 for private companies. The Fund is currently assessing the potential impact of this accounting standard and the effect the standard might have on its revenue recognition policy upon adoption.

In February 2016, the FASB issued Accounting Standard Update 2016-02, *Leases* (“ASU 2016-02”), which amends the guidance for the accounting and disclosure of leases. This new standard requires that lessees recognize the assets and liabilities that arise from leases on the balance sheet and disclose qualitative and quantitative information about their leasing arrangements. The new standard is effective for fiscal years beginning after December 15, 2019. The Fund is currently evaluating the impact that this new standard will have on our financial statements.

In August 2016, the FASB issued Accounting Standards Update 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities* (Topic 958). The guidance is intended to simplify and improve how a not-for-profit organization (NFP) classifies its net assets, as well as the information it presents in the financial statements about its liquidity, financial performance and cash flows. The main provisions of this update require an NFP to do the following:

- Present net assets in two classes instead of three – net assets with donor restrictions and net assets without donor restrictions.
- Continue to present the statement of cash flows using either direct or indirect methods but no longer require the presentation of the indirect method (reconciliation) if using the direct method.
- Provide enhanced disclosure about:
 - Amounts and purposes of governing board designations;
 - Composition of net assets with donor restrictions and how the restrictions affect the use of resources;
 - Qualitative information about how NFP manages its liquid resources;
 - Qualitative information about the availability of financial assets;
 - Expenses in both their natural and functional classes;
 - Description of cost allocation methods; and
 - Information about underwater endowments disclosing the NFP’s policy, aggressive fair value of the funds, aggregate value of the original gift amount and aggregate amount by which the funds are underwater
- Report investment return net of external and direct internal investment expenses without disclosure of the netted expenses.
- Use of the “placed-in-service” approach for reporting restriction releases for gifts used to acquire or construct long-lived assets.

The new guidance is effective for annual reporting periods beginning after December 15, 2017. The Fund adopted this new guidance for the year ended June 30, 2019 with no impact on previously reported amounts.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 1 – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES - Continued

Income Taxes

The Fund applied the provisions of Financial Accounting Standards Board Accounting Standards Codification 740, *Income Taxes*. Tax positions are not offset or aggregated with other positions. Tax positions that meet the more-likely-than-not recognition threshold are measured as the largest amount of tax benefit that is more than 50 percent likely to be realized on settlement with the applicable taxing authority. The portion of the benefits associated with tax positions taken that exceeds the amount measured as described above is reflected as a liability for unrecognized tax benefits in the accompanying statements of financial position, along with any associated interest and penalties that would be payable to the taxing authorities upon examination. As of June 30, 2019, the Fund has addressed uncertainty in its income tax position, and there are no unrecognized/derecognized tax benefits requiring an accrual.

All tax-exempt entities are subject to review and audit by federal, state and other applicable agencies. Such agencies may review the taxability of unrelated business income, or the qualification of the organization as a tax-exempt entity under Internal Revenue Code Section 501(c)(3) and applicable state statutes.

NOTE 2 – RECEIVABLES

The Fund's receivables, net, consist of the following at June 30, 2019:

San Diego State University	\$ 28,950
State Department of Education Food Program	9,029
State Department of Education Child Development Program	18,536
Other	7,019
	<hr/> 63,534
Less allowance for doubtful accounts	-
	<hr/> <u>\$ 63,534</u>

NOTE 3 – FACILITY RENT

The SDSU Child Care Center operates in a facility of approximately 16,000 square feet leased by Associated Students. The lease expired June 30, 2016 but was renewed indefinitely until either party gives a 30-day written termination notice. Associated Students charges the Fund rent at an annual rate of \$1.23 per square foot on a month-to-month basis. Rent expense during the year ended June 30, 2019 was \$19,647.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 4 – AVAILABILITY AND LIQUIDITY

The following represents the Child Care Fund of the Associated Students of San Diego State University financial assets at June 30, 2019:

Financial assets at year end:

Receivables, net (Note 2)	\$	63,534
Total financial assets		63,534

Financial assets available to meet general expenditures
over the next twelve months

\$ 63,534

Associated Students of San Diego State University operates the SDSU Children's Center as a service to the campus and campus community. For the years ended June 30, 2019 and June 30, 2018 Associated Students reported net assets without donor restrictions of \$18,160,550 and \$22,997,905 respectively. Of these reported amounts at June 30, 2019 and June 30, 2018, \$13,693,417 and \$18,633,422 respectively, were cash and equivalents. Associated Students will continue to support the SDSU Children's Center so that the program can continue its mission of providing child care to the SDSU campus and campus community.

Child Care Fund of the Associated Students of
San Diego State University

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2019

NOTE 5 – FUNCTIONAL EXPENSES

Expenses are recorded in the general ledger by both function and nature. The statement of activities present expense by nature. Certain expenses (e.g., depreciation) are required to be allocated across functional categories. Expenses allocated by both function and nature, for the year ended June 30, 2019 is as follows:

	Program Services	General and Administrative	Total Expenses
Full-time salaries & benefits	\$ 1,157,686	\$ 190,500	\$ 1,348,187
Part-time salaries & benefits	813,546	34,399	847,945
Supplies	181,049	11,862	192,911
Utilities	32,117	2,191	34,308
Facility rent	-	19,647	19,647
Insurance	11,904	-	11,904
Professional fees	-	18,619	18,619
Depreciation	24,107	4,337	28,444
Travel	3,685	1,061	4,746
Outside services	5,177	9,053	14,230
Repairs & maintenance	123,731	3,213	126,944
Administrative expenses	-	397,901	397,901
Other expenses	92	4,697	4,789
Total expenses	<u>\$ 2,353,094</u>	<u>\$ 697,481</u>	<u>\$ 3,050,575</u>

SUPPLEMENTARY INFORMATION

Child Care Fund of the Associated Students of
San Diego State University

SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year ended June 30, 2019

Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Grantor's Number / Contract Number	Program or Award Amount			Expenditures		
			Federal	State	Total	Federal	State	Total
FEDERAL								
U.S. Department of Agriculture:								
Passed through State of California Department of Education: Child Care and Adult Care Food Program	10.558	04540-CACFP-37-NP-IC	\$ 55,615	\$ -	\$ 55,615	\$ 55,615	\$ -	\$ 55,615
U.S. Department of Health and Human Services:								
Passed through State of California Department of Education: Child Care and Development Fund (CCDF):								
CCDF General Center Child Care	93.596/93.575	CCTR-8199	61,420	-	61,420	61,420	-	61,420
CCDF General Center Child Care (preschool only)	93.596/93.575	CSPP-8437	23,319	-	23,319	23,319	-	23,319
Total expenditures of federal awards			140,354	-	140,354	140,354	-	140,354
STATE								
Child Development Center Program:								
CCDF General Center Child Care	N/A	CCTR-8199	-	139,122	139,122	-	139,122	139,122
CCDF General Center Child Care (preschool only)	N/A	CSPP-8437	-	120,351	120,351	-	120,351	120,351
Total expenditures of state awards			-	259,473	259,473	-	259,473	259,473
Total expenditures of federal and state awards			\$ 140,354	\$ 259,473	\$ 399,827	\$ 140,354	\$ 259,473	\$ 399,827

N/A = Not applicable

CFDA = Catalog of Federal Domestic Assistance

Expenditures per this schedule are reported using the same basis of accounting as that used for the statement of activities on page 5 of the financial statements.

Child Care Fund of the Associated Students of
San Diego State University

COMBINING STATEMENT OF ACTIVITIES

Year ended June 30, 2019

	<u>CCTR-8199</u>	<u>CSPP-8437</u>	<u>Total CDE CD Contracts</u>	<u>Non-CDE Programs</u>	<u>Total</u>
Revenue and Support:					
Government contracts:					
Child care programs	\$ 183,209	\$ 128,915	\$ 312,124	\$ -	\$ 312,124
Child Care Food Program, #04540-CACFP-37-NP-IC	<u>26,910</u>	<u>28,705</u>	<u>55,615</u>	<u>-</u>	<u>55,615</u>
Subtotal government contracts	<u>210,119</u>	<u>157,620</u>	<u>367,739</u>	<u>-</u>	<u>367,739</u>
Other support:					
Unrestricted contributions and other income	45,993	49,033	95,026	-	95,026
Family fees - certified children	4,125	11,949	16,074	-	16,074
Family fees - noncertified children	1,012,864	887,353	1,900,217	-	1,900,217
Enhancement funding provided by Associated Students	<u>192,584</u>	<u>205,317</u>	<u>397,901</u>	<u>-</u>	<u>397,901</u>
Subtotal other support	<u>1,255,566</u>	<u>1,153,652</u>	<u>2,409,218</u>	<u>-</u>	<u>2,409,218</u>
Total revenue and support	<u>1,465,685</u>	<u>1,311,272</u>	<u>2,776,957</u>	<u>-</u>	<u>2,776,957</u>
Expenses:					
Provider payments	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	1,011,352	732,120	1,743,472	-	1,743,472
Employee benefits	243,206	209,454	452,660	-	452,660
Books and supplies	87,726	76,142	163,868	-	163,868
Facility rent	9,509	10,138	19,647	-	19,647
Other operating expenses	94,587	100,551	195,138	-	195,138
Building repairs and maintenance	19,482	20,771	40,253	-	40,253
Equipment expense	4,448	4,744	9,192	-	9,192
Depreciation	13,767	14,677	28,444	-	28,444
In-kind contributions expense	-	-	-	-	-
General, administrative and indirect	<u>192,584</u>	<u>205,317</u>	<u>397,901</u>	<u>-</u>	<u>397,901</u>
Total expenses	<u>1,676,661</u>	<u>1,373,914</u>	<u>3,050,575</u>	<u>-</u>	<u>3,050,575</u>
Expenses over revenue and other support	<u>\$ (210,976)</u>	<u>\$ (62,642)</u>	<u>\$ (273,618)</u>	<u>\$ -</u>	<u>\$ (273,618)</u>

Child Care Fund of the Associated Students of
San Diego State University

CHILD DEVELOPMENT CENTER PROGRAM
Project No. 37-H378-00-5

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES

Year ended June 30, 2019

Expenditures	CCTR-8199	CSPP-8437	Total CDE CD Contracts
Direct payments to providers	\$ -	\$ -	\$ -
1100 Certificated salaries	622,546	516,752	1,139,298
2000 Classified salaries	388,806	215,368	604,174
3000 Employee benefits	243,206	209,454	452,660
4000 Books and supplies	87,726	76,142	163,868
5000 Services and other operating expenses	104,096	110,689	214,785
6100/6200 Other approved capital outlay	19,482	20,771	40,253
6400 New equipment	2,163	2,305	4,468
6500 Replacement equipment	2,285	2,439	4,724
Depredation on assets not purchased with public funds	13,767	14,677	28,444
Start-up expenses-service level exemption	-	-	-
Indirect costs	-	-	-
Total expenses claimed for reimbursement	1,484,077	1,168,597	2,652,674
Supplemental expenses - Administrative	192,584	205,317	397,901
Total expenditures	<u>\$ 1,676,661</u>	<u>\$ 1,373,914</u>	<u>\$ 3,050,575</u>

Child Care Fund of the Associated Students of
San Diego State University

RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING

Year ended June 30, 2019

<u>Expenses</u>	<u>CCTR-8199</u>	<u>CSPP-8437</u>	<u>Total CDE CD Contracts</u>
Schedule of Expenditures by State Categories (CDE)	\$ 1,676,661	\$ 1,373,914	\$ 3,050,575
Adjustments to reconcile differences in reporting:			
Depreciation on assets funded by CDE-CD1	-	-	-
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>\$ 1,676,661</u>	<u>\$ 1,373,914</u>	<u>\$ 3,050,575</u>

Child Care Fund of the Associated Students of
San Diego State University

CHILD DEVELOPMENT CENTER PROGRAM
Project No. 37-H378-00-5

SCHEDULE OF REIMBURSABLE EQUIPMENT EXPENDITURES

Year ended June 30, 2019

	CCTR-8199	CSPP-8437	Total CDE CD Contracts
<hr/>			
Unit Cost Under \$7,500 Per Item			
32 GB Apple iPads (11)	\$ 2,163	\$ 2,305	\$ 4,468
HP Elitebook 850 Notebook	880	938	1,818
Freezer	1,405	1,501	2,906
Subtotal	<u>4,448</u>	<u>4,744</u>	<u>9,192</u>
Unit Cost Over \$7,500 Per Item			
With Prior Written Approval			
None	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
Unit Cost Over \$7,500 Per Item			
Without Prior Approval			
None	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 4,448</u>	<u>\$ 4,744</u>	<u>\$ 9,192</u>

Child Care Fund of the Associated Students of
San Diego State University

CHILD DEVELOPMENT CENTER PROGRAM
Project No. 37-H378-00-5

SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS

Year ended June 30, 2019

	CCTR-8199	CSPP-8437	Total CDE CD Contracts
<hr/>			
Unit Cost Under \$10,000 Per Item			
Water Heater	\$ 2,060	\$ 2,197	\$ 4,257
Security System	1,876	2,000	3,876
Subtotal	<u>3,936</u>	<u>4,197</u>	<u>8,133</u>
Unit Cost Over \$10,000 Per Item			
With Prior Written Approval			
None	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>
Unit Cost Over \$10,000 Per Item			
Without Prior Approval			
Leasehold Improvement - Water Sealant	15,546	16,574	32,120
Subtotal	<u>15,546</u>	<u>16,574</u>	<u>32,120</u>
Total	<u>\$ 19,482</u>	<u>\$ 20,771</u>	<u>\$ 40,253</u>

Child Care Fund of the Associated Students of
San Diego State University

CHILD DEVELOPMENT CENTER PROGRAM
Project No. 37-H378-00-5

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS

Year ended June 30, 2019

Reimbursable Administrative Costs	CCTR-8199	CSPP-8437	Total CDE CD Contracts
Salaries	\$ -	\$ -	\$ -
Employee benefits	-	-	-
Books and supplies	-	-	-
Services and other operating expense	-	-	-
Depredation on non-CDE-funded assets used in program	-	-	-
Indirect costs	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

A U D 8501 Page 1 of 9 (06/19)

Fiscal Year Ending	June 30, 2019	
Contract Number	CSPP	8437
Vendor Code	H378	

Full Name of Contractor **Associated Students - San Diego State University**

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	2,485		2,485	1.0000	2,485
Three Years and Older Three-quarters-time	32		32	0.7500	24
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time	194		194	1.3700	265.78
Exceptional Needs Three-quarters-time	142		142	1.0275	145.905
Exceptional Needs One-half-time				0.6193	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE & FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 2 of 9 (06/19)

Fiscal Year Ending June 30, 2019
Contract Number CSPP 8437
Vendor Code H378

Full Name of Contractor Associated Students - San Diego State University

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				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.6193	0
TOTAL DAYS OF ENROLLMENT	2,853		2,853	N/A	2,920.685
DAYS OF OPERATION	242		242	N/A	N/A
DAYS OF ATTENDANCE	2,841		2,841	N/A	N/A

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

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE & FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 3 of 9 (06/19)

Fiscal Year Ending June 30, 2019
Contract Number CSPP 8437
Vendor Code H378

Full Name of Contractor Associated Students - San Diego State University

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				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time	Text			1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.6193	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	18,963		18,963	1.0000	18,963
Three Years and Older Three-quarters-time	241		241	0.7500	180.75
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 4 of 9 (06/19)

Fiscal Year Ending	June 30, 2019	
Contract Number	CSPP	8437
Vendor Code	H378	

Full Name of Contractor Associated Students - San Diego State University

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				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0

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

A U D 8501 Page 5 of 9 (06/19)

Fiscal Year Ending	June 30, 2019	
Contract Number	CSPP	8437
Vendor Code	H378	

Full Name of Contractor **Associated Students - San Diego State University**

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				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.6193	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	19,204		19,204	N/A	19,143.75

Fiscal Year Ending
Contract Number
Vendor Code

Full Name of Contractor

Section 3 - Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	28,705		28,705
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	28,705		28,705
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	11,949		11,949
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children	887,353		887,353
Unrestricted Income: Head Start			
Unrestricted Income - Other:	39,771	9,262	49,033
Total Revenue	967,778	9,262	977,040

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

A U D 8501 Page 7 of 9 (06/19)

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)			
1000 Certificated Salaries	516,752		516,752
2000 Classified Salaries	215,368		215,368
3000 Employee Benefits	214,714	-5,260	209,454
4000 Books and Supplies	91,517	-15,375	76,142
5000 Services and Other Operating Expenses	109,502	1,187	110,689
6100/6200 Other Approved Capital Outlay	21,958	-1,187	20,771
6400 New Equipment (program-related)		2,305	2,305
6500 Equipment Replacement (program-related)	4,744	-2,305	2,439
Depreciation or Use Allowance		14,677	14,677
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Include in Administrative Cost)			
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	1,174,555	-5,958	1,168,597
Total Administrative Cost (included in section 4 above)			

Approved Indirect Cost Rate:

Comments:

☐ NO SUPPLEMENTAL REVENUE Check this box and omit Page 8.

Fiscal Year Ending	June 30, 2019	
Contract Number	CSPP	8437
Vendor Code	H378	

Full Name of Contractor Associated Students - San Diego State University

Section 5 - Supplemental Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Enhancement Funding			
Other: Administrative Expenses provided by Associated Students - SDSU		205,317	205,317
Other:			
Total Supplemental Revenue		205,317	205,317

Section 6 - Supplemental Expenses	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment/Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay		205,317	205,317
Total Supplemental Expenses		205,317	205,317

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED ATTENDANCE AND
FISCAL REPORT FOR CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 9 of 9 (06/19)

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	2,853		2,853
Days of Operation	242		242
Days of Attendance	2,841		2,841
Total Non-Certified Days of Enrollment	19,204		19,204
Restricted Program Income	28,705		28,705
Transfer from Reserve			
Family Fees for Certified Children	11,949		11,949
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,174,555	-5,958	1,168,597
Total Administrative Cost			

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:

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

☒ Yes

☐ No

Reimbursable expenses claimed on page 7 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.

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
A U D 9500 Page 1 of 10 (06/19)

Fiscal Year Ending June 30, 2019
Contract Number CCTR 8199
Vendor Code H378

Full Name of Contractor Associated Students - San Diego State University

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus				2.4426	0
Infants (up to 18 months) Full-time	422		422	2.0700	873.54
Infants (up to 18 months) Three-quarters-time				1.5525	0
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time	1,626		1,626	1.6000	2,601.6
Toddlers (18 up to 36 months) Three-quarters-time	6		6	1.2000	7.2
Toddlers (18 up to 36 months) One-half-time				0.8800	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	490		490	1.0000	490
Three Years and Older Three-quarters-time	6		6	0.7500	4.5
Three Years and Older One-half-time				0.5500	0

Fiscal Year Ending June 30, 2019
Contract Number CCTR 8199
Vendor Code H378

Full Name of Contractor Associated Students - San Diego State University

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				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0

Fiscal Year Ending
Contract Number
Vendor Code

Full Name of Contractor

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				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	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	2,550		2,550	N/A	3,976.84
DAYS OF OPERATION	242		242	N/A	N/A
DAYS OF ATTENDANCE	2,543		2,543	N/A	N/A

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

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
A U D 9500 Page 4 of 10 (06/19)

Fiscal Year Ending June 30, 2019
Contract Number CCTR 8199
Vendor Code H378

Full Name of Contractor Associated Students - San Diego State University

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus				2.4426	0
Infants (up to 18 months) Full-time	3,237		3,237	2.0700	6,700.59
Infants (up to 18 months) Three-quarters-time	11		11	1.5525	17.0775
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time	10,006		10,006	1.6000	16,009.6
Toddlers (18 up to 36 months) Three-quarters-time	48		48	1.2000	57.6
Toddlers (18 up to 36 months) One-half-time				0.8800	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	2,627		2,627	1.0000	2,627
Three Years and Older Three-quarters-time	13		13	0.7500	9.75
Three Years and Older One-half-time				0.5500	0

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

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				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0

Fiscal Year Ending	June 30, 2019	
Contract Number	CCTR	8199
Vendor Code	H378	

Full Name of Contractor **Associated Students - San Diego State University**

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				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	0

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
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	15,942		15,942	N/A	25,421.6175

Full Name of Contractor **Associated Students - San Diego State University**

Section 3 - Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	26,910		26,910
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	26,910		26,910
Transfer From Reserve			
Family Fees for Certified Children	4,125		4,125
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children	1,012,864		1,012,864
Unrestricted Income: Head Start			
Unrestricted Income - Other	37,286	8,707	45,993
Total Revenue	1,081,185	8,707	1,089,892

Fiscal Year Ending
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)			
1000 Certificated Salaries	622,546		622,546
2000 Classified Salaries	388,806		388,806
3000 Employee Benefits	248,139	-4,933	243,206
4000 Books and Supplies	102,148	-14,422	87,726
5000 Services and Other Operating Expenses	102,860	1,236	104,096
6100/6200 Other Approved Capital Outlay	20,584	-1,102	19,482
6400 New Equipment (program-related)		2,163	2,163
6500 Equipment Replacement (program-related)	4,448	-2,163	2,285
Depreciation or Use Allowance		13,767	13,767
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Include in Administrative Cost)			
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	1,489,531	-5,454	1,484,077
Total Administrative Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

Comments: Other Unrestricted Income: CSU Allocation = \$28,024, Fundraising = 9,909 and Operations = \$8,060

☐ NO SUPPLEMENTAL REVENUE Check this box and omit Page 9.

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8199
 Vendor Code

Full Name of Contractor Associated Students - San Diego State University

Section 5 - Supplemental Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Enhancement Funding			
Other: Administrative Expenses provided by Associated Students - SDSU		192,584	192,584
Other:			
Total Supplemental Revenue		192,584	192,584

Section 6 - Supplemental Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment/Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay		192,584	192,584
Total Supplemental Expenses		192,584	192,584

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
A U D 9500 Page 10 of 10 (06/19)

Fiscal Year Ending

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 Days of Enrollment	2,550		2,550
Days of Operation	242		242
Days of Attendance	2,543		2,543
Total Non-Certified Days of Enrollment	15,942		15,942
Restricted Program Income	26,910		26,910
Transfer from Reserve			
Family Fees for Certified Children	4,125		4,125
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,489,531	-5,454	1,484,077
Total Administrative Cost			

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:

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

☒ Yes

☐ No

Reimbursable expenses claimed on page 8 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 RESERVE ACCOUNT ACTIVITY REPORT
A U D 9530-A Page 1 of 1 (06/19)

Fiscal Year End

June 30, 2019

Reserve Account Type

Center-Based

Vendor Code

H378

Full Name of Contractor **Associated Students - San Diego State University**

Prior Year - Reserve Account Activity	Per 2017-18 AUD 9530-A		
1. Beginning Balance (2017-18 Ending Balance)	0		
2. Plus Transfers to Reserve Account:	Per CDNFS 9530		
Contract No. <input type="text"/>	0		
Contract No. <input type="text"/>	0		
Contract No. <input type="text"/>	0		
Contract No. <input type="text"/>	0		
Contract No. <input type="text"/>	0		
Contract No. <input type="text"/>	0		
Total Transferred from PY Contracts to Reserve	0		
3. Less Excess Reserve to be Billed			
4. Ending Balance on PY Post-Audit CDNFS 9530	0		
Current Year - Reserve Account Activity	Column A CDNFS 9530-A	Column B Audit Adjustments	Column C Per Audit
5. Plus Interest Earned This Year on Reserve	0		0
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No. <input type="text"/>	0		0
CSPP General-Contract No. <input type="text"/>	0		0
CSPP Professional Development-Contract No. <input type="text"/>	0		0
CSPP Professional Development-Contract No. <input type="text"/>	0		0
Subtotal CSPP Transfers	0		0
Other Contract No. <input type="text"/>	0		0
Other Contract No. <input type="text"/>	0		0
Other Contract No. <input type="text"/>	0		0
Other Contract No. <input type="text"/>	0		0
Other Contract No. <input type="text"/>	0		0
Subtotal Other Contract Transfers	0		0
Total Transferred to Contracts from Reserve Account	0		0
7. Ending Balance on June 30, 2019	0		0

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

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

The Board of Directors
Child Care Fund of the Associated Students
of San Diego State University

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, the financial statements of Child Care Fund of the Associated Students of San Diego State University (the "Fund"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 30, 2019.

Internal control over financial reporting

In planning and performing our audit of the financial statements, we considered the Fund's internal control over financial reporting ("internal control") to design 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 internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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 Fund'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 the Fund's 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 Fund'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*.

Intended purpose

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 Fund'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 Fund's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



San Diego, California

October 30, 2019

Child Care Fund of the Associated Students of
San Diego State University

SCHEDULE OF CHILD CARE FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2019

A. Significant Deficiencies in Internal Control over Financial Reporting

No matters were reported.

B. Compliance Findings

No compliance findings were identified for the year ended June 30, 2019.

Child Care Fund of the Associated Students of
San Diego State University

SCHEDULE OF PRIOR AUDIT FINDINGS

Year ended June 30, 2018

A. Significant Deficiencies in Internal Control over Financial Reporting

No matters were reported.

B. Compliance Findings

No compliance findings were identified for the year ended June 30, 2018.