

Financial Statements and Report of Independent
Certified Public Accountants

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

June 30, 2020

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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, 2020, 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 Child Care Fund of the Associated Students of San Diego State University as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of matter

As discussed in Note 1, the financial statements of the Fund are intended to present the financial position, changes in financial position and cash flows 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 positions of the Associated Students of San Diego State University as of June 30, 2020, or the changes in its financial position or cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Other matters*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 14, and the accompanying supplementary information on pages 15 through 36, as required by the California Department of Education, are presented for purposes of additional analysis and are not a required part of the 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 November 13, 2020, 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.



San Diego, California
November 13, 2020

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

STATEMENT OF FINANCIAL POSITION

June 30, 2020

ASSETS	
Receivables, net (Note 2)	<u>\$ 80,246</u>
Total assets	<u>\$ 80,246</u>
LIABILITIES AND NET ASSETS (DEFICIT)	
Due to other funds of Associated Students of San Diego State University	\$ 1,821,715
Due to State Department of Education	-
Other liabilities	<u>34,469</u>
Total liabilities	1,856,184
Net deficit, net assets without donor restrictions	<u>(1,775,938)</u>
Total liabilities and net assets (deficit)	<u>\$ 80,246</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, 2020

Revenues and other support:

Unrestricted support:

State apportionments	\$ 345,390
Child care food program	34,295
California State University contribution	57,900

Other unrestricted revenues:

Parent fees, certified children	11,238
Parent fees, noncertified children	1,423,794
Enhancement funding provided by Associated Students	393,501
Other	<u>32,023</u>

Total revenues and support without donor restrictions	<u>2,298,141</u>
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Expenses:

Salaries:

Certified	1,109,157
Noncertified	614,566
Employee benefits	472,478
Supplies	20,333
Food supplies	90,093
Audit fee	19,271
Facility rent (Note 3)	19,647
Administrative expenses	393,501
Other operating expenses	<u>277,799</u>

Total expenses	<u>3,016,845</u>
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Expenses over revenue and other support	(718,704)
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Transfers:

Transfers from Associated Students General Fund	68,888
Transfers to Associated Students Designated Fund	<u>(10,817)</u>

Total transfers	<u>58,071</u>
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Decrease in net assets without donor restrictions	(660,633)
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Net deficit, beginning of year	<u>(1,115,305)</u>
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Net deficit, end of year	<u>\$ (1,775,938)</u>
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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, 2020

Cash flows from operating activities	
Decrease in net assets	\$ (660,633)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Changes in assets and liabilities:	
Increase in receivables	(16,712)
Decrease in liability to State Department of Education	(8,819)
Increase in other liabilities	<u>30,737</u>
Net cash used in operating activities	<u>(655,427)</u>
Cash flows from financing activities	
Net change in due to (from) other funds	<u>655,427</u>
Net cash provided by financing activities	<u>655,427</u>
Net change in cash	<u>-</u>
Cash	
Beginning of year	<u>-</u>
End of year	<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, 2020

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 to 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 available for use in general operations and not subject to donor (or certain grantor) restrictions.

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, 2020 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, 2020.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

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, 2020, 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 \$834 as of June 30, 2020, 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, 2020

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, 2020.

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 November 13, 2020, 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, 2020

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, 2019 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, 2021. The Fund is currently evaluating the impact that this new standard will have on our financial statements.

Income Taxes

The Fund applied the provisions of FASB Standards Codification ("ASC") 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 statement of financial position, along with any associated interest and penalties that would be payable to the taxing authorities upon examination. As of June 30, 2020, 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.

The Fund applied the provisions of FASB Standards Codification ("ASC") 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 statement of financial position, along with any associated interest and penalties that would be payable to the taxing authorities upon examination. As of June 30, 2020, the Fund has addressed uncertainty in its income tax position, and there are no unrecognized/derecognized tax benefits requiring an accrual.

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

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

Income Taxes (continued)

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, 2020:

San Diego State University	\$ 14,475
State Department of Education Food Program	-
State Department of Education Child Development Program	50,699
Other	15,072
	<hr/> 80,246
Less allowance for doubtful accounts	-
	<hr/> <u>\$ 80,246</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, 2020 was \$19,647.

NOTE 4 – AVAILABILITY AND LIQUIDITY

The following represents the Fund of the Associated Students financial assets at June 30, 2020:

Financial assets at year end:	
Receivables, net (Note 2)	<u>\$ 80,246</u>
Total financial assets	80,246
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 80,246</u>

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

NOTES TO FINANCIAL STATEMENTS - CONTINUED

June 30, 2020

NOTE 4 – AVAILABILITY AND LIQUIDITY - Continued

Associated Students operates the SDSU Children's Center as a service to the campus and campus community. For the years ended June 30, 2020 and June 30, 2019 Associated Students reported net assets without donor restrictions of \$18,077,988 and \$18,160,550, respectively. Of these reported amounts at June 30, 2020 and June 30, 2019, \$12,511,497 and \$13,693,417, 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.

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, 2020 is as follows:

	Program Services	General and Administrative	Total Expenses
Full-time Salaries & Benefits	\$ 1,132,557	\$ 222,174	\$ 1,354,731
Part-time Salaries & Benefits	805,535	33,171	838,707
Supplies	131,393	12,152	143,545
Utilities	32,856	2,300	35,156
Facility Rent	-	19,647	19,647
Insurance	11,284	-	11,284
Professional Fees	-	19,271	19,271
Depreciation	3,383	28,956	32,339
Travel	1,064	427	1,490
Outside Services	7,487	2,795	10,282
Repairs & Maintenance	148,147	5,603	153,750
Administrative Expense	-	393,501	393,501
Other Expenses	-	3,142	3,142
Total Expenses	<u>\$ 2,273,706</u>	<u>\$ 743,139</u>	<u>\$ 3,016,845</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, 2020

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	\$ 34,295	\$ -	\$ 34,295	\$ 34,295	\$ -	\$ 34,295
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-9196	61,420	-	61,420	61,420	-	61,420
CCDF General Center Child Care (preschool only)	93.596/93.575	CSPP-9437	-	-	-	-	-	-
Total expenditures of federal awards			95,715	-	95,715	95,715	-	95,715
STATE								
Child Development Center Program:								
CCDF General Center Child Care	N/A	CCTR-9196	-	174,620	174,620	-	174,620	174,620
CCDF General Center Child Care (preschool only)	N/A	CSPP-9437	-	149,869	149,869	-	149,869	149,869
Total expenditures of state awards			-	324,489	324,489	-	324,489	324,489
Total expenditures of federal and state awards			\$ 95,715	\$ 324,489	\$ 420,204	\$ 95,715	\$ 324,489	\$ 420,204

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, 2020

	CCTR-9196	CSPP-9437	Total CDE CD Contracts	Non-CDE Programs	Total
Revenue and Support:					
Government contracts:					
Child care programs	\$ 197,961	\$ 147,429	\$ 345,390	\$ -	\$ 345,390
Child Care Food Program, #04540-CACFP-37-NP-IC	16,040	18,255	34,295	-	34,295
Subtotal government contracts	<u>214,001</u>	<u>165,684</u>	<u>379,685</u>	<u>-</u>	<u>379,685</u>
Other support:					
Unrestricted contributions and other income	41,457	48,466	89,923	-	89,923
Family fees - certified children	2,002	9,236	11,238	-	11,238
Family fees - noncertified children	759,536	664,258	1,423,794	-	1,423,794
Enhancement funding provided by Associated Students	185,929	207,572	393,501	-	393,501
Subtotal other support	<u>988,924</u>	<u>929,532</u>	<u>1,918,456</u>	<u>-</u>	<u>1,918,456</u>
Total revenue and support	<u>1,202,925</u>	<u>1,095,216</u>	<u>2,298,141</u>	<u>-</u>	<u>2,298,141</u>
Expenses:					
Provider payments	\$ -	\$ -	\$ -	\$ -	\$ -
Salaries	981,259	742,464	1,723,723	-	1,723,723
Employee benefits	235,912	236,566	472,478	-	472,478
Books and supplies	46,890	43,889	90,779	-	90,779
Facility rent	9,283	10,364	19,647	-	19,647
Other operating expenses	105,362	122,843	228,205	-	228,205
Building repairs and maintenance	-	-	-	-	-
Equipment expense	-	-	-	-	-
Depreciation	15,280	17,059	32,339	-	32,339
In-kind contributions expense	-	-	-	-	-
General, administrative and indirect	212,341	237,333	449,674	-	449,674
Total expenses	<u>1,606,327</u>	<u>1,410,518</u>	<u>3,016,845</u>	<u>-</u>	<u>3,016,845</u>
Expenses over revenue and other support	<u>\$ (403,402)</u>	<u>\$ (315,302)</u>	<u>\$ (718,704)</u>	<u>\$ -</u>	<u>\$ (718,704)</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, 2020

Expenditures	CCTR-9196	CSPP-9437	Total CDE CD Contracts
Direct payments to providers	\$ -	\$ -	\$ -
1100 Certificated salaries	582,256	526,901	1,109,157
2000 Classified salaries	399,003	215,563	614,566
3000 Employee benefits	235,912	236,566	472,478
4000 Books and supplies	56,173	54,253	110,426
5000 Services and other operating expenses	105,362	122,843	228,205
6100/6200 Other approved capital outlay	-	-	-
6400 New equipment	-	-	-
6500 Replacement equipment	-	-	-
Depreciation on assets not purchased with public funds	15,280	17,059	32,339
Start-up expenses-service level exemption	-	-	-
Indirect costs	-	-	-
Total expenses claimed for reimbursement	1,393,986	1,173,185	2,567,171
Supplemental expenses	212,341	237,333	449,674
Total expenditures	\$ 1,606,327	\$ 1,410,518	\$ 3,016,845

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

RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING

Year ended June 30, 2020

Expenses	CCTR-9196	CSPP-9437	Total CDE CD Contracts
Schedule of Expenditures by State Categories (CDE)	\$ 1,606,327	\$ 1,410,518	\$ 3,016,845
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>\$ 1,606,327</u>	<u>\$ 1,410,518</u>	<u>\$ 3,016,845</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, 2020

	CCTR-9196	CSPP-9437	Total CDE CD Contracts
<hr/>			
Unit Cost Under \$7,500 Per Item			
Computer Equipment	\$ -	\$ -	\$ -
Dryer	-	-	-
Office Furniture	-	-	-
Subtotal	<hr/>	<hr/>	<hr/>
	-	-	-
Unit Cost Over \$7,500 Per Item			
With Prior Written Approval			
None	-	-	-
Subtotal	<hr/>	<hr/>	<hr/>
	-	-	-
Unit Cost Over \$7,500 Per Item			
Without Prior Approval			
Washer	-	-	-
Subtotal	<hr/>	<hr/>	<hr/>
	-	-	-
Total	<hr/>	<hr/>	<hr/>
	\$ -	\$ -	\$ -

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, 2020

	CCTR-9196	CSPP-9437	Total CDE CD Contracts
<u>Unit Cost Under \$10,000 Per Item</u>			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
<u>Unit Cost Over \$10,000 Per Item With Prior Written Approval</u>			
None	-	-	-
Subtotal	-	-	-
<u>Unit Cost Over \$10,000 Per Item Without Prior Approval</u>			
Video Surveillance System	-	-	-
Subtotal	-	-	-
Total	\$ -	\$ -	\$ -

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, 2020

Reimbursable Administrative Costs	CCTR-9196	CSPP-9437	Total CDE CD Contracts
Salaries	\$ -	\$ -	\$ -
Employee benefits	-	-	-
Books and supplies	-	-	-
Services and other operating expense	-	-	-
Depreciation on non-CDE-funded assets used in program	-	-	-
Indirect costs	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437

Year ended June 30, 2020

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
A U D 8501 Page 1 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CSPP
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	2,641	66	2,707	1.0000	2,707
Three Years and Older Three-quarters-time	271	13	284	0.7500	213
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	6		6	1.5400	9.24
Exceptional Needs Three-quarters-time	171	22	193	1.1550	222.915
Exceptional Needs One-half-time	92	13	105	0.9537	100.1385
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

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

A U D 8501 Page 2 of 8

Contract Number **CSPP**

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

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	3,181	114	3,295	N/A	3,252.2935
DAYS OF OPERATION	242		242	N/A	N/A
DAYS OF ATTENDANCE	2,200	1,095	3,295	N/A	N/A

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

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

A U D 8501 Page 3 of 8

Contract Number **CSPP**

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				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	13,683		13,683	1.0000	13,683
Three Years and Older Three-quarters-time	266		266	0.7500	199.5
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

A U D 8501 Page 4 of 8

Contract Number **CSPP**

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

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				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
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	13,949		13,949	N/A	13,882.5

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

AUD 8501 Page 5 of 8

Contract Number

CSPP

Full Name of Contractor Associated Students - San Diego State University

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	18,255		18,255
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	18,255		18,255
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	9,236		9,236
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	664,258		664,258
Unrestricted Income - Head Start			
Unrestricted Income - Other: CSU Allocation, Donations & Fundraising	47,771	695	48,466
Total Revenue	739,520	695	740,215

Comments:

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

AUD 8501 Page 6 of 8

Contract Number CSPP

Full Name of Contractor Associated Students - San Diego State University

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	526,901		526,901
2000 Classified Salaries	215,563		215,563
3000 Employee Benefits	221,516	15,050	236,566
4000 Books and Supplies	75,791	-21,538	54,253
5000 Services and Other Operating Expenses	119,279	3,564	122,843
6100/6200 Other Approved Capital Outlay	18,812	-18,812	0
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)	15,200	-15,200	0
Depreciation or Use Allowance		17,059	17,059
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	1,193,062	-19,877	1,173,185
Total Administrative Cost (included in Section 4 above)			
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

A U D 8501 Page 7 of 8

Contract Number CSPP

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		207,572	207,572
Other:			
Total Supplemental Revenue		207,572	207,572

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		29,761	29,761
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses		207,572	207,572
Total Supplemental Expenses		237,333	237,333

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

AUD 8501 – Audited attendance and fiscal report for child development programs –
Contract No. CSPP-9437 - CONTINUED

Year ended June 30, 2020

A U D 8501 Page 8 of 8

Contract Number **CSPP**

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

Section 7 - Summary

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	3,181	114	3,295
Days of Operation	242		242
Days of Attendance	2,200	1,095	3,295
Restricted Program Income	18,255		18,255
Transfer from Reserve			
Family Fees for Certified Children	9,236		9,236
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,193,062	-19,877	1,173,185
Total Administrative Cost			
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **3,252.2935**

Total Non-Certified Adjusted Days of Enrollment **13,882.5**

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

Yes

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

Yes

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

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196

Year ended June 30, 2020

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

Fiscal Year Ending **June 30, 2020**

Contract Number **CCTR - 9196**

Vendor Code **H378**

A U D 9500 Page 1 of 8

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				2.8792	0
Infants (up to 18 months) Full-time	410	13	423	2.4400	1,032.12
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus		461	461	2.1240	979.164
Toddlers (18 up to 36 months) Full-time	1,429	-332	1,097	1.8000	1,974.6
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	149	-128	21	1.0000	21
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 2 of 8

Contract Number **CCTR - 9196**

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

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	1,988	14	2,002	N/A	4,006.884
DAYS OF OPERATION	242		242	N/A	N/A
DAYS OF ATTENDANCE	1,300	701	2,001	N/A	N/A

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

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 3 of 8

Contract Number **CCTR - 9196**

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				2.8792	0
Infants (up to 18 months) Full-time	2,739		2,739	2.4400	6,683.16
Infants (up to 18 months) Three-quarters-time	76		76	1.8300	139.08
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	7,425		7,425	1.8000	13,365
Toddlers (18 up to 36 months) Three-quarters-time	40		40	1.3500	54
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	969		969	1.0000	969
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 4 of 8

Contract Number CCTR - 9196

Full Name of Contractor Associated Students - San Diego State University

Section 2 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	11,249		11,249	N/A	21,210.24

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 5 of 8

Contract Number CCTR - 9196

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	16,040		16,040
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	16,040		16,040
Transfer From Reserve			
Family Fees for Certified Children	2,002		2,002
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	759,535	1	759,536
Unrestricted Income - Head Start			
Unrestricted Income - Other: CSU Allocation, Donations & Fundraising	40,804	653	41,457
Total Revenue	818,381	654	819,035

Comments:

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 6 of 8

Contract Number **CCTR - 9196**

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

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	582,256		582,256
2000 Classified Salaries	399,003		399,003
3000 Employee Benefits	222,432	13,480	235,912
4000 Books and Supplies	75,579	-19,406	56,173
5000 Services and Other Operating Expenses	102,205	3,157	105,362
6100/6200 Other Approved Capital Outlay	16,069	-16,069	0
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)	9,921	-9,921	0
Depreciation or Use Allowance		15,280	15,280
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	1,407,465	-13,479	1,393,986
Total Administrative Cost (included in Section 4 above)			
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

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

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 7 of 8

Contract Number **CCTR - 9196**

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		185,929	185,929
Other:			
Total Supplemental Revenue		185,929	185,929

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		26,412	26,412
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses		185,929	185,929
Total Supplemental Expenses		212,341	212,341

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

AUD 9500 – Audited attendance and fiscal report for child development programs –
Contract No. CCTR-9196 - CONTINUED

Year ended June 30, 2020

AUD 9500 Page 8 of 8

Contract Number CCTR - 9196

Full Name of Contractor Associated Students - San Diego State University

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	1,988	14	2,002
Days of Operation	242		242
Days of Attendance	1,300	701	2,001
Restricted Program Income	16,040		16,040
Transfer from Reserve			
Family Fees for Certified Children	2,002		2,002
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,407,465	-13,479	1,393,986
Total Administrative Cost			
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 4,006.884

Total Non-Certified Adjusted Days of Enrollment 21,210.24

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box):

YES

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

YES

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

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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 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, 2020, 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 November 13, 2020.

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") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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
November 13, 2020

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

SCHEDULE OF CHILD CARE FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2020

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, 2020.

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

SCHEDULE OF PRIOR AUDIT FINDINGS

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.