

Financial Statements and Report of  
Independent Certified Public  
Accountants

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

June 30, 2023

## Contents

	Page
Report of Independent Certified Public Accountants	3
Financial Statements	
Statement of financial position	6
Statement of activities	7
Statement of cash flows	8
Notes to financial statements	9
Supplementary information	
Schedule of expenditures of federal and state awards	14
Notes to schedule of expenditures of federal and state awards	15
Combining statement of activities	16
Schedule of expenditures by state categories	17
Reconciliation of CDE and GAAP expense reporting	18
Schedule of claimed equipment expenditures	19
Schedule of claimed expenditures for renovations and repairs	20
Schedule of claimed administrative costs	21
Notes to the child care and development programs supplemental information	22
Audited Attendance and Fiscal Reports (AUD Forms)	
CSPP2423 - California state preschool program	23
CCTR2209 - Child care and development programs	33
Audited preschool reserve account activity report	42
Report of Independent Certified Public Accountants on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	43
Schedule of child care findings and questioned costs	45
Schedule of prior audit findings	46

---

**GRANT THORNTON LLP**

4660 La Jolla Village Drive, Suite 100  
San Diego, CA, 92122

**D** +1 858 704 8004

**F** +1 858 704 8099

**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS**

Board of Directors

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

**Opinion**

We have audited 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, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Fund as of June 30, 2023, 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.

**Basis for opinion**

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

**Responsibilities of management for the financial statements**

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

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

**Auditor's responsibilities for the audit of the financial statements**

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

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

**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 position of the Associated Students of San Diego State University as of June 30, 2023, 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.

**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, and the accompanying supplementary information on pages 14 through 42, as required by the California Department of Education and California Department of Social Services are presented for purposes of additional analysis and is 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 such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with US GAAS. In our opinion, the accompanying 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 9, 2023 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.



San Diego, California  
November 9, 2023

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

**STATEMENT OF FINANCIAL POSITION**

**June 30, 2023**

**ASSETS**

Receivables, net (Note 2)	<u>\$ 61,003</u>
Total assets	<u><u>\$ 61,003</u></u>

**LIABILITIES AND NET ASSETS (DEFICIT)**

Due to other funds of Associated Students of San Diego State University	\$ 3,679,319
Advances from state agencies	105,859
Other liabilities	<u>5,178</u>
Total liabilities	3,790,356
<b>Net deficit, net assets without donor restrictions</b>	<u>(3,729,353)</u>
Total liabilities and net assets (deficit)	<u><u>\$ 61,003</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**

**STATEMENT OF ACTIVITIES**

**Year ended June 30, 2023**

**Revenues and other support**

Unrestricted support	
State apportionments	\$ 500,276
Child care food program	49,094
California State University contribution	57,900
Other unrestricted revenues	
Parent fees, certified children	-
Parent fees, noncertified children	1,622,864
Enhancement funding provided by Associated Students	452,520
Other	<u>41,305</u>
Total revenues and support without donor restrictions	<u>2,723,959</u>

**Expenses**

Salaries	
Certified	1,266,443
Noncertified	645,013
Employee benefits	506,507
Supplies	77,861
Food supplies	120,860
Audit fee	21,885
Facility rent (Note 3)	19,647
Administrative expenses	452,520
Other operating expenses	<u>311,051</u>
Total expenses	<u>3,421,787</u>

Expenses over revenue and other support (697,828)

**Transfers**

Transfers from Associated Students General Fund	39,913
Transfers to Associated Students Designated Fund	<u>(41,254)</u>
Total transfers	<u>(1,341)</u>

Decrease in net assets without donor restrictions (699,169)

**Net deficit, beginning of year** (3,030,184)

**Net deficit, end of year** \$ (3,729,353)

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, 2023**

**Cash flows from operating activities:**

Decrease in net assets	\$ (699,169)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:	
Changes in assets and liabilities:	
Increase in receivables	(50,730)
Increase in advances from state agencies	104,652
Decrease in other liabilities	<u>(2,509)</u>
Net cash used in operating activities	<u>(647,756)</u>

**Cash flows from financing activities:**

Net change in due to (from) other funds	<u>647,756</u>
Net cash provided by financing activities	<u>647,756</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, 2023**

**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, 2023 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, 2023.

***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, 2023, the Fund did not receive any contributions with donor restrictions.

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

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2023**

***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 \$1,319 as of June 30, 2023, and is reported within other liabilities within the statement of financial position.

***Due to 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.

***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. Allowable depreciation expense is recorded in the Fund's financial statements on assets purchased by Associated Students. No assets were purchased with California Department of Education funds.

***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, 2023.

***Advances from State Agencies***

The Fund performs an annual earnings calculation as prescribed by the California Department of Education ("CDE") and the California Department of Social Services ("CDSS") 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 recorded as advances from the CDE and the CDSS and disclosed as Advances from state agencies within the statement of financial position. Approximately \$106,000 was recorded as Advances from state agencies as of June 30, 2023.

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

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2023**

***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 9, 2023, 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.

***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, 2023, 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. Unrelated business income analysis of the Fund is included each year in the Form 990 filings of Associated Students.

**NOTE 2 - RECEIVABLES**

The Fund’s receivables, net, consist of the following at June 30, 2023:

San Diego State University	\$ 14,475
State Department of Education Food Program	10,208
State Department of Education Child Development Program	26,179
Other	10,141
	<hr/>
	61,003
Less: allowance for doubtful accounts	-
	<hr/>
	\$ 61,003
	<hr/>

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

**NOTES TO FINANCIAL STATEMENTS - CONTINUED**

**June 30, 2023**

**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, 2023 was \$19,647.

**NOTE 4 - AVAILABILITY AND LIQUIDITY**

Associated Students operates the SDSU Children's Center as a service to the campus and campus community. For the year ended June 30, 2023 Associated Students reported net assets without donor restrictions of \$25,035,931. Of these reported amounts at June 30, 2023, \$14,426,014 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, 2023 is as follows:

<u>Year Ended June 30, 2023</u>	<u>Program Services</u>	<u>General and Administrative</u>	<u>Total Expenses</u>
Full-time salaries and benefits	\$ 1,277,666	\$ 232,655	\$ 1,510,321
Part-time salaries and benefits	866,703	40,939	907,642
Supplies	166,603	6,097	172,700
Utilities	42,322	2,092	44,414
Facility Rent	-	19,647	19,647
Insurance	11,997	-	11,997
Professional fees	-	21,885	21,885
Depreciation	18,700	1,529	20,229
Travel	2,736	-	2,736
Outside services	26,467	23,993	50,460
Repairs and maintenance	167,954	31,087	199,041
Administrative expense	-	452,520	452,520
Other expenses	26	8,169	8,195
	<u>\$ 2,581,174</u>	<u>\$ 840,613</u>	<u>\$ 3,421,787</u>
Total expenses			

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, 2023

Grantor / Pass-Through Grantor / Program Title	Assistance Listing Number	Pass-Through Grantor's Number / Contract Number	Program or Award Amount			Expenditures		
			Federal	State	Total	Federal	State	Total
<b>FEDERAL</b>								
<u>U.S. Department of Agriculture:</u>								
Passed through State of California Department of Education: Child Care and Adult Care Food Program	10.558	04540-CACFP-37-NP-IC	\$ 48,031	\$ 1,063	\$ 49,094	\$ 48,031	\$ 1,063	\$ 49,094
<u>U.S. Department of Health and Human Services:</u>								
Passed through State of California Department of Education: Child Care and Development Fund (CCDF):								
CCDF General Center Child Care	93.596/93.575	CCTR-2209	139,525	-	139,525	139,525	-	139,525
CCDF General Center Child Care (preschool only)	93.596/93.575	CSPP-2423	21,757	-	21,757	21,757	-	21,757
Total expenditures of federal awards			209,313	1,063	210,376	209,313	1,063	210,376
<b>STATE</b>								
Child Development Center Program:								
CCDF General Center Child Care	N/A	CCTR-2209	-	184,198	184,198	-	184,198	184,198
CCDF General Center Child Care (preschool only)	N/A	CSPP-2423	-	298,108	298,108	-	298,108	298,108
Total expenditures of state awards			-	482,306	482,306	-	482,306	482,306
Total expenditures of federal and state awards			\$ 209,313	\$ 483,369	\$ 692,682	\$ 209,313	\$ 483,369	\$ 692,682

N/A = Not applicable

Expenditures per this schedule are reported using the same basis of accounting as that used for the statement of activities on page 7 of the financial statements.

The notes to the Schedule of Expenditures of Federal and State Awards are an integral part of this Schedule.

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS**

**Year ended June 30, 2023**

**NOTE 1 - BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal and State Awards (the "Schedule") includes the federal and state grant activity of the Child Care Fund of the Associated Students of San Diego State University (the "Fund") under programs of the federal and state governments for the year ended June 30, 2023. Because the schedule presents only a selected portion of the operations of the Fund, it is not intended to, and does not present, the financial position, changes in net assets or cash flows of the Fund.

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting.

**NOTE 3 - INDIRECT COST RATE**

The Fund did not elect to use the 10 percent de minimis indirect cost rate for the year ended June 30, 2023.

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

**COMBINING STATEMENT OF ACTIVITIES**

**Year ended June 30, 2023**

	<u>CCTR-2209</u>	<u>CSPP-2423</u>	<u>Total CDE CD Contracts</u>	<u>Non-CDE Programs</u>	<u>Total</u>
<b>Revenue and support:</b>					
Government contracts					
Child care programs	\$ 230,086	\$ 270,190	\$ 500,276	\$ -	\$ 500,276
Child Care Food Program, #04540-CACFP-37-NP-IC	<u>21,656</u>	<u>27,438</u>	<u>49,094</u>	<u>-</u>	<u>49,094</u>
Subtotal government contracts	<u>251,742</u>	<u>297,628</u>	<u>549,370</u>	<u>-</u>	<u>549,370</u>
Other support					
Restricted contributions and other income	10,422	9,225	19,647	-	19,647
Unrestricted contributions and other income	33,839	45,719	79,558	-	79,558
Family fees - certified children	-	-	-	-	-
Family fees - noncertified children	766,925	855,939	1,622,864	-	1,622,864
Enhancement funding provided by Associated Students	<u>239,836</u>	<u>212,684</u>	<u>452,520</u>	<u>-</u>	<u>452,520</u>
Subtotal other support	<u>1,051,022</u>	<u>1,123,567</u>	<u>2,174,589</u>	<u>-</u>	<u>2,174,589</u>
Total revenue and support	<u>1,302,764</u>	<u>1,421,195</u>	<u>2,723,959</u>	<u>-</u>	<u>2,723,959</u>
<b>Expenses:</b>					
Provider payments	-	-	-	-	-
Salaries	1,132,910	819,984	1,952,894	-	1,952,894
Employee benefits	242,630	222,439	465,069	-	465,069
Books and supplies	90,011	91,779	181,790	-	181,790
Facility rent	10,422	9,225	19,647	-	19,647
Other operating expenses	146,888	182,750	329,638	-	329,638
Building repairs and maintenance	-	-	-	-	-
Equipment expense	-	-	-	-	-
Depreciation	10,731	9,498	20,229	-	20,229
In-kind contributions expense	-	-	-	-	-
General, administrative and indirect	<u>239,836</u>	<u>212,684</u>	<u>452,520</u>	<u>-</u>	<u>452,520</u>
Total expenses	<u>1,873,428</u>	<u>1,548,359</u>	<u>3,421,787</u>	<u>-</u>	<u>3,421,787</u>
Expenses over revenue and other support	<u>\$ (570,664)</u>	<u>\$ (127,164)</u>	<u>\$ (697,828)</u>	<u>\$ -</u>	<u>\$ (697,828)</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, 2023**

<u>Expenditures</u>	<u>CCTR-2209</u>	<u>CSPP-2423</u>	<u>Total CDE CD Contracts</u>
Direct payments to providers	\$ -	\$ -	\$ -
1100 Certificated salaries	700,008	607,873	1,307,881
2000 Classified salaries	432,902	212,111	645,013
3000 Employee benefits	242,630	222,439	465,069
4000 Books and supplies	90,011	91,779	181,790
5000 Services and other operating expenses	157,310	191,975	349,285
6100/6200 Other approved capital outlay	-	-	-
6400 New equipment	-	-	-
6500 Replacement equipment	-	-	-
Depreciation on assets not purchased with public funds	10,731	9,498	20,229
Start-up expenses-service level exemption	-	-	-
Indirect costs	-	-	-
	<hr/>	<hr/>	<hr/>
Total expenses claimed for reimbursement	1,633,592	1,335,675	2,969,267
Supplemental expenses	<hr/> 239,836	<hr/> 212,684	<hr/> 452,520
Total expenditures	<hr/> <u>\$ 1,873,428</u>	<hr/> <u>\$ 1,548,359</u>	<hr/> <u>\$ 3,421,787</u>

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

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

**RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING**

Year ended June 30, 2023

<u>Expenses</u>	<u>CCTR-2209</u>	<u>CSPP-2423</u>	<u>Total CDE CD Contracts</u>
Schedule of Expenditures by State Categories (CDE)	\$ 1,873,428	\$ 1,548,359	\$ 3,421,787
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>\$ 1,873,428</u>	<u>\$ 1,548,359</u>	<u>\$ 3,421,787</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 CLAIMED EQUIPMENT EXPENDITURES**

**Year ended June 30, 2023**

	<b>CCTR-2209</b>	<b>CSPP-2423</b>	<b>Total CDE CD Contracts</b>
<u>Capitalized Equipment Expensed on the AUD with Prior Written Approval</u>			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
<u>Capitalized Equipment Expensed on the AUD Without Prior Written Approval</u>			
None	-	-	-
Subtotal	-	-	-
Total	\$ -	\$ -	\$ -

Note: Children's Center of San Diego State University has a capitalization threshold of \$2,500.

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

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

**SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS**

Year ended June 30, 2023

	<b>CCTR-2209</b>	<b>CSPP-2423</b>	<b>Total CDE CD Contracts</b>
<u>Unit Cost Under \$10,000 Per Item</u>			
None	\$ -	\$ -	\$ -
Subtotal	-	-	-
<u>Unit Cost Over \$10,000 Per Item</u>			
<u>With Prior Written Approval</u>			
None	-	-	-
Subtotal	-	-	-
<u>Unit Cost Over \$10,000 Per Item</u>			
<u>Without Prior Approval</u>			
None	-	-	-
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 CLAIMED ADMINISTRATIVE COSTS**

Year ended June 30, 2023

<b>Reimbursable Administrative Costs</b>	<b>CCTR-2209</b>	<b>CSPP-2423</b>	<b>Total CDE CD Contracts</b>
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**

**NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAMS SUPPLEMENTAL INFORMATION**

**Year ended June 30, 2023**

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2023.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. Related party rent expense claimed for the year ended June 30, 2023, was \$19,647 (\$10,422 for Contract # CCTR-2209 and \$9,225 for Contract # CSPP-2423). The related party rent expense was covered through the enhancement funding provided by Associated Students.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

Contractor Name:

Contract Number:

# California State Preschool Program – Form 1 Certified Children Days of Enrollment and Attendance

Service County:

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus				2.1240	
Three Years Old Full-time				1.8000	
Three Years Old Part-time					
Four Years and Older Full-time-plus				1.1800	
Four Years and Older Full-time				1.0000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.8320	
Exceptional Needs Full-time				2.4000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.4160	
Dual Language Learner Full-time				1.2000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.8320	
Severely Disabled Full-time				2.4000	
Severely Disabled Part-time					
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>				N/A	

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

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

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



**Contractor Name:**

**Contract Number:**

**California State Preschool Program – Form 3  
Non-Certified Children Days of Enrollment**

**Service County:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) Part-time					
Three Years Old Full-time-plus				2.1240	
Three Years Old Full-time				1.8000	
Three Years Old Part-time					
Four Years and Older Full-time-plus				1.1800	
Four Years and Older Full-time				1.0000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.8320	
Exceptional Needs Full-time				2.4000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.4160	
Dual Language Learner Full-time				1.2000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.8320	
Severely Disabled Full-time				2.4000	
Severely Disabled Part-time					
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>				N/A	

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

Contractor Name:

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

Contract Number:

Fiscal Year Ended: June 30, 2023

Vendor Code:

**Section 1 – Number of Counties Where Services are Provided**

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

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

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

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

Total enrollment and attendance forms to attach:

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

**Section 2 – Days of Enrollment, Attendance and Operation**

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

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

**Contractor Name:**

**Contract Number:**

**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			
County Maintenance of Effort (EC Section 8260)			
Other:			
Other:			
<b>TOTAL RESTRICTED INCOME</b>			

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Other:			
Other:			

**Contractor Name:**

**Contract Number:**

**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Indirect Costs (include in Total Administrative Cost)			
<b>TOTAL REIMBURSABLE EXPENSES</b>			

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

Approved Indirect Cost Rate:

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

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

**Contractor Name:**

**Contract Number:**

**Section 5 - Supplemental Funding**

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			
Other:			
Other:			
<b>TOTAL SUPPLEMENTAL REVENUE</b>			

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

**Contractor Name:**

**Contract Number:**

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)			
Days of Operation			
Days of Attendance (including MHCS)			
Total Certified Adjusted Days of Enrollment	N/A	N/A	
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	
Restricted Program Income			
Transfer from Preschool Reserve Account			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses			
Total Administrative Cost			
Total Staff Training Cost			
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

**Contractor Name:**

**Contract Number:**

**Section 7 – Auditor’s Assurances**

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

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

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

**Section 8 – Comments**

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



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

Fiscal Year Ending **June 30, 2023**

Contract Number

Vendor Code

Full Name of Contractor

Service County:

	Column A Cumulative FY 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					
Infants (up to 18 months) Full-time					
Infants (up to 18 months) One-half-time					
Toddlers (18 up to 36 months) Full-time-plus					
Toddlers (18 up to 36 months) Full-time					
Toddlers (18 up to 36 months) One-half-time					
Three Years and Older Full-time-plus					
Three Years and Older Full-time					
Three Years and Older One-half-time					
Exceptional Needs Full-time-plus					
Exceptional Needs Full-time					
Exceptional Needs One-half-time					

Audit Report Page

Full Name of Contractor

Contract Number

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus					
Dual Language Learner Full-time					
Dual Language Learner One-half-time					
At Risk of Abuse or Neglect Full-time-plus					
At Risk of Abuse or Neglect Full-time					
At Risk of Abuse or Neglect One-half-time					
Severely Disabled Full-time-plus					
Severely Disabled Full-time					
Severely Disabled One-half-time					
<b>Total Certified Days of Enrollment</b>					
<b>Days of Attendance</b>					

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

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

Fiscal Year Ending

Contract Number

Vendor Code

Full Name of Contractor

Service County:

	Column A Cumulative FY 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					
Infants (up to 18 months) Full-time					
Infants (up to 18 months) One-half-time					
Toddlers (18 up to 36 months) Full-time-plus					
Toddlers (18 up to 36 months) Full-time					
Toddlers (18 up to 36 months) One-half-time					
Three Years and Older Full-time-plus					
Three Years and Older Full-time					
Three Years and Older One-half-time					
Exceptional Needs Full-time-plus					
Exceptional Needs Full-time					
Exceptional Needs One-half-time					

Full Name of Contractor

Contract Number

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus					
Dual Language Learner Full-time					
Dual Language Learner One-half-time					
At Risk of Abuse or Neglect Full-time-plus					
At Risk of Abuse or Neglect Full-time					
At Risk of Abuse or Neglect One-half-time					
Severely Disabled Full-time-plus					
Severely Disabled Full-time					
Severely Disabled One-half-time					
<b>Total Non-Certified Days of Enrollment</b>					

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

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

Fiscal Year Ending	June 30, 2023
Contract Number	
Vendor Code	

Full Name of Contractor

## Section 1 - Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form AUD 9500.1):

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):

Total enrollment and attendance forms to attach:

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

## Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment				
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)				
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation				

Full Name of Contractor

Contract Number

**Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
<b>Total Revenue</b>			

Comments:

Full Name of Contractor

Contract Number

**Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>			
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 4.

Audit Report Page

Full Name of Contractor

Contract Number

**Section 5 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
<b>Total Supplemental Revenue</b>			

**Section 6 - Supplemental Expenses**

	Column A Cumulative FY 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 Supplemental Expenses			
<b>Total Supplemental Expenses</b>			



Full Name of Contractor

Contract Number

**Section 7 - Summary**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)			
Days of Operation			
Days of Attendance (including MHCS)			
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses			
Total Administrative Cost			
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS)

Total Non-Certified Adjusted Days of Enrollment (including MHCS)

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

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

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page

Contractor Name:

**Section 1 – Prior Year Reserve Account Activity**

1. Beginning Balance (2021–22 AUD 9530A Ending Balance):
2. Plus Transfers to Reserve Account:

2021–22 Contract No.	Per 2021–22 Post-Audit EENFS 9530
<b>Total Transferred from 2021–22 Contracts</b>	

3. Less Excess Reserve to be Billed:
4. 2021–22 EENFS 9530 Reserve Balance After Billing:

**Section 2 – Current Year Reserve Account Activity**

5. Plus Interest Earned This Year on Reserve:

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

6. Less Transfers to Contracts from Reserve:

2022–23 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
<b>Total Transferred to Contracts</b>			

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2023			

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

---

**GRANT THORNTON LLP**

4660 La Jolla Village Drive, Suite 100  
San Diego, CA, 92122

**D** +1 858 704 8004

**F** +1 858 704 8099

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

Board of Directors

Child Care Fund of the Associated Students of the 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 (*Government Auditing Standards*), 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, 2023, 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 9, 2023.

### **Report on 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 the Fund's 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 internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on compliance and other matters**

As part of obtaining reasonable assurance about whether the 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*.

**Purpose of this report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

*Grant Thornton LLP*

San Diego, California  
November 9, 2023

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

**SCHEDULE OF CHILD CARE FINDINGS AND QUESTIONED COSTS**

**Year ended June 30, 2023**

**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, 2023.

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

**SCHEDULE OF PRIOR AUDIT FINDINGS**

**Year ended June 30, 2022**

**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, 2022.