

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

Isabel Patterson Child Development Center

Financial Statements and Supplemental Information

Year Ended June 30, 2019



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

Financial Statements and Supplemental Information

Year Ended June 30, 2019

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Financial Statements:	
Statement of Net Position	3
Statement of Revenues, Expenses, and Changes in Net Position	4
Statement of Cash Flows	5
Notes to Financial Statements	6
Supplemental Information:	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8
Schedule of Expenditures of Federal and State Awards	10
Note to Schedule of Expenditures of Federal and State Awards	11
General Information	12
Combining Statement of Net Position	13
Combining Statement of Revenues, Expenses, and Changes in Net Position	14
Reconciliation of CDE and GAAP Expense Reporting	15
General Child Care and Development Program and California State Preschool Program:	
Schedule of Expenditures by State Categories	16
Schedule of Administrative Costs	17
Schedule of Equipment Expenditures Utilizing Contract Funds	18
Schedule of Repair and Renovation Expenditures	19
Audited Attendance and Fiscal Reports	20
Schedule of Findings and Questioned Costs	37
Status of Corrective Action on Prior Year Findings	38

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying financial statements of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (a nonprofit organization, referred to as "Center"), which comprise the statement of net position as of June 30, 2019, and the related statements of revenue, expenses, and changes in net position and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center, as of June 30, 2019, and the changes in its net position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT, CONTINUED

Other Matters

Other Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2019, on our consideration of Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Center's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
December 9, 2019

ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER
Statement of Net Position
June 30, 2019

ASSETS

Accounts Receivable \$ 32,980

LIABILITIES

Deferred Revenue 12,100

Payable to Associated Students, Inc.,
California State University, Long Beach 20,880

Total Liabilities 32,980

NET POSITION \$ -

ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH
ISABEL PATTERSON CHILD DEVELOPMENT CENTER
Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2019

Revenue and Support:	
State apportionments	\$ 257,042
Federal apportionments	152,254
Child care food program	46,663
CSULB apportionments	133,146
Parent fees	669,701
ASI fees	684,582
Contributions and other income	<u>14,048</u>
 Total Revenue and Support	 1,957,436
Expenses:	
Salaries	1,351,865
Employee benefits	355,465
Books and supplies	85,814
Services and other operating expenses	<u>120,978</u>
 Total Expenses	 <u>1,914,122</u>
 Change in Net Position Prior to Transfers	 43,314
Transfers to the General Fund	
of the Associated Students, Inc.,	
California State University, Long Beach	<u>(43,314)</u>
 Change in Net Position	 \$ <u><u>-</u></u>

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

Statement of Cash Flows
Year Ended June 30, 2019

Cash Flows from Operating Activities:		
Student activity fees	\$	817,728
Grants and contracts		464,523
Other operating revenues		670,749
Payments to suppliers		(245,670)
Payments to employees		<u>(1,707,330)</u>
Net Change in Cash		-
Cash, beginning		<u>-</u>
Cash, ending	\$	<u><u>-</u></u>
Reconciliation of change in net position to net cash used by operating activities:		
Change in net position	\$	-
Adjustments to reconcile change in net position to net cash used by operating activities:		
Change in operating assets and liabilities:		
Accounts receivable		8,564
Deferred Revenue		(13,000)
Payable to Associated Students, Inc., California State University, Long Beach		<u>4,436</u>
Net Cash Used by Operating Activities	\$	<u><u>-</u></u>

ASSOCIATED STUDENTS, INC., CALIFORNIA STATE UNIVERSITY, LONG BEACH

ISABEL PATTERSON CHILD DEVELOPMENT CENTER

Notes to Financial Statements

Year Ended June 30, 2019

Note 1 – Organization and Summary of Significant Accounting Policies

Nature of Activities

Associated Students, Inc., California State University, Long Beach (Associated Students or ASI) is a nonprofit, tax exempt, California State University auxiliary organization located on the campus of California State University, Long Beach (University or CSULB). The University is one of 23 campuses in the California State University System (System). Associated Students was established to administer various student programs and activities including The Isabel Patterson Child Development Center (Center). The Center is a childcare facility operated by Associated Students on the campus of the University under a lease and operating agreement with the System. During the fiscal year ended June 30, 2019, the Center operated the following programs for the benefit of University students, faculty, staff and the community:

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

Financial Reporting Entity

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

Basis of Presentation

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

Use of Estimates

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

Classification of Revenues and Expenses

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

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

Accounts Receivable

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

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

Notes to Financial Statements

Year Ended June 30, 2019

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

Contributed Materials and Services

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

Income Taxes

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

Associated Students follows accounting standards generally accepted in the United States of America related to the recognition of uncertain tax positions. Associated Students recognizes accrued interest and penalties associated with uncertain tax positions as part of the statement of revenues, expenses, and changes in net position, when applicable. Management has determined that the Associated Students has no uncertain tax positions at June 30, 2019 and therefore no amounts have been accrued.

Subsequent Events

Associated Students has evaluated subsequent events through December 9, 2019, which is the date the financial statements were available to be issued.

Note 2 – Accounts Receivable

Accounts receivable consist of the following:

Parent Fees	\$	12,893
Apportionments		12,343
Child Care Food Program		<u>7,744</u>
	\$	<u><u>32,980</u></u>

SUPPLEMENTAL INFORMATION

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Associated Students, Inc., California State University, Long Beach, Isabel Patterson Child Development Center (Center), which comprise the statement of net position as of June 30, 2019, and the related statements of revenues, expenses, and changes in net position, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 9, 2019.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

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

Purpose of this Report

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

Aldrich CPAs + Advisors LLP

San Diego, California
December 9, 2019

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

**Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2019**

Federal/Pass-Through Grantor and Program Title	Federal CFDA Number	Grantor's Number	Award Amount		Expenditures
			Federal	State	
<u>U.S. Department of Agriculture</u>					
Pass-through California Department of Education Child Nutrition and Food Distribution Division; Child and Adult Care Food Program - Center	10.558	04493-CACFP-19-NP-IC	\$ 46,663	\$ -	\$ 46,663
Total expenditures of federal awards			46,663	-	46,663
<u>California Department of Education</u>					
CSULB CCAMPIS Project	84.335	P335A170087-18	137,502	-	137,502
General Child Care & Development Program	93.575/93.596	CCTR-8063	36,178	81,873	130,394
California State Preschool Program	93.575/93.596	CSPP-8149	20,856	113,878	126,648
Total expenditures of federal/state awards			194,536	195,751	394,544
Total expenditures of federal and state awards			\$ 241,199	\$ 195,751	\$ 441,207

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

Note to Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2019

Note 1 – Basis of Presentation

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

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

General Information

Year Ended June 30, 2019

Full official name of agency:	Associated Students, Inc. California State University, Long Beach Isabel Patterson Child Development Center
Program type:	Child development program
Project number:	19-B776-00-6
Type of agency:	Nonprofit corporation
Address of agency headquarters:	1212 Bellflower Boulevard Long Beach, CA 90815
<u>Program Name</u> General Child Care and Development Program California State Preschool Program	<u>Contract Number</u> CCTR-8063 CSPP-8149
Name and address of Executive Director:	Miles Nevin 1212 Bellflower Boulevard Long Beach, CA 90815
Name and address of Director of Administrative Services:	Martiz Ware 1212 Bellflower Boulevard Long Beach, CA 90815
Telephone number:	(562) 985-2437, Associated Students, Inc. (562) 985-5333, Child Development Center
Period covered by examination:	July 1, 2018 to June 30, 2019
Number of days of operation of agency:	195
Scheduled hours of operation each day:	Monday through Thursday: 7:00 am to 6:00 pm Friday: 7:00 a.m. to 5:30 p.m.

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

Combining Statement of Net Position

June 30, 2019

	Child Development Program	Child Care Food Program	Total
ASSETS			
Accounts Receivable	\$ 25,236	\$ 7,744	\$ 32,980
LIABILITIES			
Deferred Revenue	12,100	-	12,100
Payable to Associated Students, Inc., California State University, Long Beach	13,136	7,744	20,880
Total Liabilities	25,236	7,744	32,980
NET POSITION	\$ -	\$ -	\$ -

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

Combining Statement of Revenues, Expenses, and Changes in Net Position
Year Ended June 30, 2019

	General Child Care and Development CCTR-8063	California State Preschool Program CSPP-8149	Total
Revenue and Support:			
State apportionments	\$ 130,394	\$ 126,648	\$ 257,042
Federal apportionments	64,348	87,906	152,254
Child care food program	19,753	26,910	46,663
CSULB apportionments	56,272	76,874	133,146
Parent fees	293,716	375,985	669,701
ASI fees	289,327	395,255	684,582
Contributions and other income	5,937	8,111	14,048
Total Revenue and Support	859,747	1,097,689	1,957,436
Expenses:			
Salaries	649,719	702,146	1,351,865
Employee benefits	162,176	193,289	355,465
Books and supplies	36,259	49,555	85,814
Services and other operating expenses	50,981	69,997	120,978
Total Expenses	899,135	1,014,987	1,914,122
Change in Net Position Prior to Transfers	(39,388)	82,702	43,314
Transfers from (to) the General Fund of the Associated Students, Inc., California State University, Long Beach	39,388	(82,702)	(43,314)
Change in Net Position	\$ -	\$ -	\$ -

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

**Reconciliation of CDE and GAAP Expense Reporting
Year Ended June 30, 2019**

Expenses	General Child Care and Development CCTR-8063	California State Preschool Program CCSP-8149	Total CDE CD Contracts
Schedule of Expenditures by State Categories (CDE)	\$ 899,135	\$ 1,014,987	\$ 1,914,122
Adjustments to Reconcile Differences in Reporting:	-	-	-
Depreciation on assets funded by CDE-CD	-	-	-
Capitalized renovation and repairs expensed on AUD forms	-	-	-
Capitalized lease expensed on AUD form	-	-	-
Capitalized carpeting expensed on supplemental AUD form	-	-	-
Capitalized equipment expensed on AUD form	-	-	-
Audit fees expensed on AUD forms (in advance of services)	-	-	-
Subtotal	-	-	-
Combining Statement of Activities (GAAP)	\$ <u>899,135</u>	\$ <u>1,014,987</u>	\$ <u>1,914,122</u>

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

**Schedule of Expenditures by State Categories
Year Ended June 30, 2019**

	CCTR-8063 <u>Reimbursable</u>	CSPP-8149 <u>Reimbursable</u>	Total <u>Reimbursable</u>
1000 <u>Certificated Salaries</u>	\$ 285,136	269,027	\$ 554,163
2000 <u>Classified Salaries</u>	364,583	433,119	797,702
3000 <u>Employee Benefits</u>	162,176	193,289	355,465
4000 <u>Books and Supplies</u>	36,259	49,555	85,814
4300 <u>Materials and Supplies</u>	13,157	17,982	31,139
4700 <u>Food</u>	23,102	31,573	54,675
5000 <u>Services and Other Operating Expenses</u>	50,981	69,997	120,978
5100 <u>Contracts for personnel services</u>	1,440	1,978	3,418
5200 <u>Travel, conferences and other</u>	3,924	5,388	9,312
5400 <u>Insurance</u>	12,076	16,581	28,657
5500 <u>Operations and housekeeping</u>	3,718	5,106	8,824
5600 <u>Rentals, leases and repairs</u>	16,178	22,213	38,391
5700 <u>Legal, election and audit</u>	7,823	10,740	18,563
5800 <u>Other services and operating expenses</u>	5,822	7,991	13,813
6000 <u>Capital Outlay</u>	-	-	-
6500 <u>Equipment replacement</u>	-	-	-
<u>Other Non-reimbursable Expenses</u>	-	-	-
Depreciation	-	-	-
In-kind expenses	-	-	-
Total expenditures	\$ 899,135	\$ 1,014,987	\$ 1,914,122

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

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

Schedule of Administrative Costs

Year Ended June 30, 2019

	<u>CCTR-8063</u>	<u>CSPP-8149</u>	<u>Total</u>
Salaries, benefits, and overhead	\$ 73,058	\$ 99,806	\$ 172,864

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

Schedule of Equipment Expenditures Utilizing Contract Funds
Year Ended June 30, 2019

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

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

Schedule of Repair and Renovation Expenditures
Year Ended June 30, 2019

No repair or renovation expenditures were incurred in the fiscal year ended June 30, 2019.

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

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.4426	0
Infants (up to 18 months) Full-time	192	0	192	2.0700	397.44
Infants (up to 18 months) Three-quarters-time	201	0	201	1.5525	312.0525
Infants (up to 18 months) One-half-time	20	0	20	1.1385	22.77
FCCH Infants (up to 18 months) Full-time-plus	0	0	0	2.2656	0
FCCH Infants (up to 18 months) Full-time	0	0	0	1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time	0	0	0	1.4400	0
FCCH Infants (up to 18 months) One-half-time	0	0	0	1.0560	0
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	1.8880	0
Toddlers (18 up to 36 months) Full-time	670	0	670	1.6000	1,072
Toddlers (18 up to 36 months) Three-quarters-time	355	0	355	1.2000	426
Toddlers (18 up to 36 months) One-half-time	145	0	145	0.8800	127.6
Three Years and Older Full-time-plus	7	0	7	1.1800	8.26
Three Years and Older Full-time	152	0	152	1.0000	152
Three Years and Older Three-quarters-time	192	0	192	0.7500	144
Three Years and Older One-half-time	101	0	101	0.5500	55.55

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 2 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus	0	0	0	1.6166	0
Exceptional Needs Full-time	0	0	0	1.3700	0
Exceptional Needs Three-quarters-time	0	0	0	1.0275	0
Exceptional Needs One-half-time	0	0	0	0.7535	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0
Limited and Non-English Proficient One-half-time	0	0	0	0.6050	0
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6050	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 3 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	2.0237	0
Severely Disabled Full-time	0	0	0	1.7150	0
Severely Disabled Three-quarters-time	0	0	0	1.2863	0
Severely Disabled One-half-time	0	0	0	0.9433	0

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL DAYS OF ENROLLMENT	2,035	0	2,035	N/A	2,717.6725
DAYS OF OPERATION	195	0	195	N/A	N/A
DAYS OF ATTENDANCE	2,022	0	2,022	N/A	N/A

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

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

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus	0	0	0	2.4426	0
Infants (up to 18 months) Full-time	702	0	702	2.0700	1,453.14
Infants (up to 18 months) Three-quarters-time	191	0	191	1.5525	296.5275
Infants (up to 18 months) One-half-time	122	0	122	1.1385	138.897
FCCH Infants (up to 18 months) Full-time-plus	0	0	0	2.2656	0
FCCH Infants (up to 18 months) Full-time	0	0	0	1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time	0	0	0	1.4400	0
FCCH Infants (up to 18 months) One-half-time	0	0	0	1.0560	0
Toddlers (18 up to 36 months) Full-time-plus	1	0	1	1.8880	1.888
Toddlers (18 up to 36 months) Full-time	2,509	0	2,509	1.6000	4,014.4
Toddlers (18 up to 36 months) Three-quarters-time	859	0	859	1.2000	1,030.8
Toddlers (18 up to 36 months) One-half-time	758	0	758	0.8800	667.04
Three Years and Older Full-time-plus	0	0	0	1.1800	0
Three Years and Older Full-time	115	0	115	1.0000	115
Three Years and Older Three-quarters-time	1,797	0	1,797	0.7500	1,347.75
Three Years and Older One-half-time	4,499	1	4,500	0.5500	2,475

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 5 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus	0	0	0	1.6166	0
Exceptional Needs Full-time	0	0	0	1.3700	0
Exceptional Needs Three-quarters-time	0	0	0	1.0275	0
Exceptional Needs One-half-time	0	0	0	0.7535	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0
Limited and Non-English Proficient One-half-time	0	0	0	0.6050	0
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6050	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 6 of 10 (06/19)

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8063
 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	2.0237	0
Severely Disabled Full-time	0	0	0	1.7150	0
Severely Disabled Three-quarters-time	0	0	0	1.2863	0
Severely Disabled One-half-time	0	0	0	0.9433	0

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	11,553	1	11,554	N/A	11,540.4425

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 7 of 10 (06/19)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 3 - Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	19,753	0	19,753
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other:	0	0	0
Restricted Income - Subtotal	19,753	0	19,753
Transfer From Reserve	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income: Fees for Non-Certified Children	293,716	0	293,716
Unrestricted Income: Head Start	0	0	0
Unrestricted Income - Other	415,884	0	415,884
Total Revenue	729,353	0	729,353

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 8 of 10 (06/19)

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	285,136	0	285,136
2000 Classified Salaries	364,583	0	364,583
3000 Employee Benefits	162,176	0	162,176
4000 Books and Supplies	36,259	0	36,259
5000 Services and Other Operating Expenses	50,981	0	50,981
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs (Include in Administrative Cost)	0	0	0
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	899,135	0	899,135
Total Administrative Cost (included in Section 4 above)	0	0	0

Approved Indirect Cost Rate:

Comments:

NO SUPPLEMENTAL REVENUE Check this box and omit Page 9.

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

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment	2,035	0	2,035
Days of Operation	195	0	195
Days of Attendance	2,022	0	2,022
Total Non-Certified Days of Enrollment	11,553	1	11,554
Restricted Program Income	19,753	0	19,753
Transfer from Reserve	0	0	0
Family Fees for Certified Children	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	899,135	0	899,135
Total Administrative Cost	0	0	0

Total Certified Adjusted
Days of Enrollment

Total Non-Certified
Adjusted
Days of Enrollment

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

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

Reimbursable expenses claimed on page 8 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO): Yes No

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

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

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

Fiscal Year Ending June 30, 2019

Contract Number CSPP 8149

Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Three Years and Older Full-time-plus	6	0	6	1.1800	7.08
Three Years and Older Full-time	1,627	0	1,627	1.0000	1,627
Three Years and Older Three-quarters-time	1,120	0	1,120	0.7500	840
Three Years and Older One-half-time	370	0	370	0.6193	229.141
Exceptional Needs Full-time-plus	0	0	0	1.6166	0
Exceptional Needs Full-time	0	0	0	1.3700	0
Exceptional Needs Three-quarters-time	0	0	0	1.0275	0
Exceptional Needs One-half-time	0	0	0	0.6193	0
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0
Limited and Non-English Proficient One-half-time	0	0	0	0.6193	0

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

Fiscal Year Ending June 30, 2019
 Contract Number CSPP 8149
 Vendor Code B776

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

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0
Severely Disabled Full-time-plus	0	0	0	2.0237	0
Severely Disabled Full-time	0	0	0	1.7150	0
Severely Disabled Three-quarters-time	0	0	0	1.2863	0
Severely Disabled One-half-time	0	0	0	0.6193	0
TOTAL DAYS OF ENROLLMENT	3,123	0	3,123	N/A	2,703.221
DAYS OF OPERATION	195	0	195	N/A	N/A
DAYS OF ATTENDANCE	3,079	0	3,079	N/A	N/A

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

Fiscal Year Ending June 30, 2019
 Contract Number CSPP 8149
 Vendor Code B776

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	1.8880	0
Toddlers (18 up to 36 months) Full-time	154	0	154	1.6000	246.4
Toddlers (18 up to 36 months) Three-quarters-time	196	0	196	1.2000	235.2
Toddlers (18 up to 36 months) One-half-time	54	0	54	0.6193	33.4422
Three Years and Older Full-time-plus	122	0	122	1.1800	143.96
Three Years and Older Full-time	5,763	0	5,763	1.0000	5,763
Three Years and Older Three-quarters-time	3,257	0	3,257	0.7500	2,442.75
Three Years and Older One-half-time	2,020	0	2,020	0.6193	1,250.986
Exceptional Needs Full-time-plus	0	0	0	1.6166	0
Exceptional Needs Full-time	0	0	0	1.3700	0
Exceptional Needs Three-quarters-time	0	0	0	1.0275	0
Exceptional Needs One-half-time	0	0	0	0.6193	0

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

A U D 8501 Page 4 of 9 (06/19)

Fiscal Year Ending June 30, 2019

Contract Number CSPP 8149

Vendor Code B776

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

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

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

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

Fiscal Year Ending	June 30, 2019	
Contract Number	CSPP	8149
Vendor Code	B776	

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

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus	0	0	0	2.0237	0
Severely Disabled Full-time	0	0	0	1.7150	0
Severely Disabled Three-quarters-time	0	0	0	1.2863	0
Severely Disabled One-half-time	0	0	0	0.6193	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	11,566	0	11,566	N/A	10,115.7382

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

Section 3 - Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	26,911	-1	26,910
Restricted Income - County Maintenance of Effort (EC Section 8279)	0	0	0
Restricted Income - Other:	0	0	0
Restricted Income - Subtotal	26,911	-1	26,910
Transfer from Reserve - General	0	0	0
Transfer from Reserve - Professional Development	0	0	0
Transfer from Reserve Total	0	0	0
Family Fees for Certified Children	4,307	0	4,307
Interest Earned on Child Development Apportionment Payments	0	0	0
Unrestricted Income: Fees for Non-Certified Children	371,678	0	371,678
Unrestricted Income: Head Start	0	0	0
Unrestricted Income - Other:	568,146	0	568,146
Total Revenue	971,042	-1	971,041

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

Fiscal Year Ending
 Contract Number
 Vendor Code

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

Full Name of Contractor

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	269,027	0	269,027
2000 Classified Salaries	433,119	0	433,119
3000 Employee Benefits	193,289	0	193,289
4000 Books and Supplies	49,555	0	49,555
5000 Services and Other Operating Expenses	69,997	0	69,997
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Budget Impasse Credit	0	0	0
Indirect Costs (Include in Administrative Cost)	0	0	0
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	1,014,987	0	1,014,987
Total Administrative Cost (included in section 4 above)			

Approved Indirect Cost Rate:

Comments:

NO SUPPLEMENTAL REVENUE Check this box and omit Page 8.

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

Fiscal Year Ending
 Contract Number
 Vendor Code

Full Name of Contractor

Section 7 - Summary	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment	3,123	0	3,123
Days of Operation	195	0	195
Days of Attendance	3,079	0	3,079
Total Non-Certified Days of Enrollment	11,566	0	11,566
Restricted Program Income	26,911	-1	26,910
Transfer from Reserve	0	0	0
Family Fees for Certified Children	4,307	0	4,307
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	1,014,987	0	1,014,987
Total Administrative Cost			

Total Certified Adjusted Days of Enrollment

Total Non-Certified Adjusted Days of Enrollment

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

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

- Yes
- No

Reimbursable expenses claimed on page 7 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

- Yes
- No

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

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

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Financial Reporting Findings

None reported.

Child Development Programs Findings

None reported.

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

Status of Corrective Action on Prior Year Findings
Year Ended June 30, 2019

None reported.