

Associated Students Child Development Laboratory

Financial Statements and Supplemental Information

Year Ended June 30, 2020



ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Financial Statements and Supplemental Information
Year Ended June 30, 2020

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ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

General Information

1. Full official name of agency:
 - Associated Students Child Development Laboratory
California State University, Chico

2. Program names:
 - General Center Child Care and Development Program
 - Early Head Start Child Development Partnership
 - California State Preschool Program
 - Child Care Food Program

3. Type of agency:
 - Campus Center

4. Agency address:
 - California State University, Chico
Child Development Lab, Office 395
400 W 1st Street
Chico, California 95929

5. Name and address of General Manager and name of Financial Manager:
 - Executive Director:
 - Ms. Jamie Camaren
Associated Students, CSU, Chico
Administration Office 757
400 W 1st Street
Chico, California 95929

 - Financial Director:
 - Susan Jennings

6. Telephone number:
 - (530) 898-6815

7. Period covered audit:
 - July 1, 2019, through June 30, 2020

8. Number of days of agency operation:
 - 172 Days

9. Scheduled hours of operation each day:
 - Monday, 7:30 A.M. – 5:15 P.M. and Tuesday through Friday, 7:30 A.M. – 5:30 P.M.

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Associated Students Child Development Laboratory
California State University, Chico
Chico, California

Report on the Financial Statements

We have audited the accompanying financial statements of Associated Students Child Development Laboratory (the Development Lab), which comprise the statement of financial position as of June 30, 2020; the related statements of activities, functional expenses, 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, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, and the California Department of Education *Audit Guide*. 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 Development Lab'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 Development Lab's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Development Lab as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

Change in Accounting Principle

As discussed in Note 1 to the financial statements, in 2020, Associated Students Child Development Laboratory adopted Accounting Standards Update (ASU) ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASC Topic 958)*. Our opinion is not modified with respect to this matter.

**INDEPENDENT AUDITORS' REPORT,
CONTINUED**

Emphasis-of-Matter, continued

COVID-19 Pandemic

As described in Note 1 to the financial statements, on March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is unmodified with respect to that matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental information, as reflected in the table of contents is presented for purposes of additional analysis as required by the California Department of Education's *Audit Guide*, issued 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 in conformity with the California Department of Education *Audit Guide*. 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 November 6, 2020, on our consideration of the Development Lab's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance, and the results of that testing, and not to provide an opinion on the 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 Development Lab's internal control over financial reporting and compliance.

Aldrich CPAs + Advisors LLP

San Diego, California
November 6, 2020

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Statement of Financial Position
June 30, 2020

ASSETS

Current Assets:

Cash	\$	47,930
Contracts receivable		29,092
Other accounts receivable		<u>2,627</u>

Total Current Assets 79,649

Non-Current Assets:

Furniture and equipment, net		<u>2,588</u>
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Total Assets \$ 82,237

LIABILITIES AND NET ASSETS

Current Liabilities:

Accounts payable	\$	30,153
Contract liability		20,859
Accrued liabilities		<u>28,637</u>

Total Liabilities 79,649

Net Assets:

Without donor restrictions		<u>2,588</u>
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Total Liabilities and Net Assets \$ 82,237

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

Statement of Activities

Year Ended June 30, 2020

Revenue and Support Without Donor Restriction:

General child care program	\$	235,249
Preschool program		228,720
Child Care Access Means Parents in School grant		163,709
Associated Students' contribution		158,415
Child care food grant		23,913

Total Support 810,006

Early Head Start child development partnership		94,765
Family fees for certified children		7,822
Butte County Office of Education - Steps to Quality funding		6,000
Contributions and other revenue		1,742

Total Revenue and Support Without Donor Restriction 920,335

Expenses:

Program services:		
General child development programs		440,166
Preschool programs		428,150
Supporting services:		
Management and general		56,044

Total Program and Supporting Services Expenses 924,360

Change in Net Assets (4,025)

Net Assets Without Donor Restrictions - Beginning of Year 6,613

Net Assets Without Donor Restrictions - End of Year \$ 2,588

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Statement of Functional Expenses
Year Ended June 30, 2020

	Program Services			Supporting Activities	Total Expenses
	General Child Development Programs	Preschool Programs	Total Program Services	Management and General	
Expenses:					
Certificated salaries:					
Teachers	\$ 141,357	\$ 132,951	\$ 274,308	\$ -	\$ 274,308
Supervisors	58,068	55,646	113,714	-	113,714
Employee benefits	134,726	130,438	265,164	-	265,164
Classified salaries:					
Instructional aides	48,560	56,142	104,702	-	104,702
Clerical personnel	14,487	14,487	28,974	-	28,974
Food service personnel	7,258	10,196	17,454	-	17,454
Indirect cost - administration	-	-	-	42,719	42,719
Other supplies	10,792	8,242	19,034	-	19,034
Food services:					
Food costs	5,309	11,281	16,590	-	16,590
Food supplies	647	1,375	2,022	-	2,022
Audit	-	-	-	13,325	13,325
Other	3,850	3,853	7,703	-	7,703
Instructional supplies	4,902	1,556	6,458	-	6,458
Travel and conferences	4,310	108	4,418	-	4,418
Depreciation	4,025	-	4,025	-	4,025
Communications	1,875	1,875	3,750	-	3,750
Total Program and Supporting Services Expenses	\$ 440,166	\$ 428,150	\$ 868,316	\$ 56,044	\$ 924,360

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Statement of Cash Flow
Year Ended June 30, 2020

Cash Flows from Operating Activities		
Change in net assets	\$	(4,025)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:		
Depreciation		4,025
Changes in operating assets and liabilities:		
Contracts receivable		11,214
Other receivables		(2,627)
Associated Students' payable		(23,278)
Accounts payable		3,072
Contract liability		14,594
Accrued liabilities		6,768
		<hr/>
Net Cash Provided by Operating Activities		9,743
Cash - Beginning of the Year		<hr/> 38,187
Cash - End of the Year	\$	<hr/> <hr/> 47,930

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

Notes to Financial Statements

Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies

Nature of Activities

The Associated Students Child Development Laboratory (the Development Lab) is a campus-based child care center administered by the Associated Students, California State University Chico (Associated Students), which has contracted with the California Department of Education for grant funds to provide child development and preschool services. The Development Lab also receives funds from other agencies, private donations, and family fees.

New Accounting Pronouncement

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (ASC Topic 958)*. This standard update, along with related subsequently issued updates, clarifies and improves the scope and the accounting guidance for contributions received and contributions made under US GAAP. During the year ended June 30, 2020, the Development Lab adopted ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made (Topic 958)*.

Management analyzed the provisions of ASC Topic 958 and has concluded that no changes are necessary to conform with the new standard, the standard has not had a significant impact on the financial statements, and has implemented the new standard on a modified prospective basis.

Financial Statement Presentation

The financial statements of the Development Lab have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Development Lab to report information regarding its financial position and activities according to the following net asset classifications:

- *Net assets without donor restrictions* – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Development Lab. These net assets may be used at the discretion of the Development Lab's management and the board of directors.
- *Net assets with donor restrictions* – Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Development Lab or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Development Lab did not have any donor restrictions that were temporary or perpetual in nature as of June 30, 2020.

Cash

The Associated Students advances cash to provide funds as needed. Cash consists of bank deposits which are subject to the security provided to local public agencies up to \$2,500,000.

Contracts Receivable

Contracts receivable represent amounts due to the Development Lab for reimbursement of expenditures made under approved grant contracts. The majority of these grant contracts are with federal or state agencies. Based on past payment history, no allowance for doubtful accounts has been reflected at June 30, 2020, as management believes all amounts are fully collectible.

Furniture and Equipment

Furniture and equipment are stated at cost. Depreciation is provided in an amount sufficient to relate the cost of depreciable assets to operations over their estimated service lives using the straight-line method. Planned major maintenance is accounted for using the direct expense method. Expenditures for equipment costing over \$5,000 are capitalized.

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

Notes to Financial Statements

Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies, continued

Revenue and Support

The Development Lab receives a significant amount of its revenue in the form of federal and state grants and contracts for program operations. All revenue received is restricted in that it is only to be used for expenditures related to the Development Lab programs.

The Development Lab recognizes contributions when cash, securities or other assets; an unconditional promise to give; or a notification of a beneficial interest is received. Grants – that are, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met.

Contributions

All contributions are considered to be available for unrestricted use for any program related expenditure, unless specifically restricted by the donor.

Donated Facilities

The Development Lab receives the use of its indoor and outdoor space from California State University, Chico (CSU, Chico), for use by faculty and students to pursue educational goals. This support has not been included in the financial statements as fair rental value of the property has not been determined.

Income Taxes

The Development Lab 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. The Development Lab functionally supports CSU, Chico, and has been classified in accordance with Section 509(a)(3), Type III. The Development Lab has not entered into any activities that would jeopardize its tax-exempt status. Income from certain activities not directly related to the Development Lab's tax-exempt purpose is subject to taxation as unrelated business income. However, expenses associated with the unrelated business income exceed the income or are insignificant. Accordingly, no provision for income taxes is required.

The Development Lab accounts for income taxes in accordance with FASB ASC 740, Income Taxes, which clarifies the accounting for uncertainty in income taxes recognized in the Development Lab's financial statements and prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. FASB ASC 740, Income Taxes, also provides guidance on recognition and measurement of a tax position taken or expected to be taken in a tax return. Based on this analysis, a liability is recorded if uncertain tax benefits have been received. The Development Lab's practice is to recognize interest and penalties, if any, related to uncertain tax positions in the tax expense. There were no uncertain tax positions identified or related interest and penalties recorded as of June 30, 2020, and the Development Lab does not expect this to change significantly over the next 12 months.

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.

Subsequent Events

Management has evaluated subsequent events through November 6, 2020, the date the report was available to be issued.

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

Notes to Financial Statements

Year Ended June 30, 2020

Note 1 – Summary of Significant Accounting Policies, continued

Subsequent Events, continued

In December 2019, a novel strain of coronavirus (COVID-19) was reported in Wuhan, China. On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders, including California, where the Organization is headquartered. In response, the U.S. Government enacted the Coronavirus Aid, Relief, and Economic Security (CARES) Act, which includes significant provisions to provide relief and assistance to affected organizations. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of business closures, shelter-in-place orders, and the ultimate impact of the CARES Act and other governmental initiatives. It is at least reasonably possible that this matter will negatively impact the Organization. However, the financial impact and duration cannot be reasonably estimated at this time.

Note 2 – Contracts Receivable

Contracts receivable is composed of the following amount:

California Department of Education	\$	373
Chico State Enterprises		<u>28,719</u>
Total	\$	<u>29,092</u>

Note 3 – Compensated Absences

Employees of the Development Lab are entitled to paid vacation days based on length of service and other factors. Sick leave benefits are accumulated for each employee; however, the employees are not vested in these benefits. Therefore, sick leave benefits are recognized as an expense when incurred and no liability has been recorded. Accumulated vacation benefits are vested by the employees; therefore, a liability has been recorded and amounted to \$28,637 at June 30, 2020.

Note 4 – Retirement and Benefit Plans

As part of the Associated Students, Development Lab employees participate in the multi-employer public employee retirement system defined benefit pension plans administered by California Public Employees' Retirement System (CalPERS). The Associated Students has two CalPERS plans, one for those hired prior to 2013 (Classic) and one for those hired in 2013 or later (PEPRA). The plans provide retirement, disability benefits, and death benefits to plan members and beneficiaries. Benefit provisions are established by state statute, as legislatively amended, within the Public Employees' Retirement Law. CalPERS issues a publicly available Comprehensive Annual Financial Report (CAFR) that includes financial statements and required supplemental information. Copies of the CAFR may be obtained from CalPERS, 400 Q Street, Sacramento, California, 95811, and from www.calpers.ca.gov. Furthermore, the Associated Students' financial statements provide additional disclosures and may be obtained from Associated Students of CSU, Chico, Associated Students FSO – Office 248, Chico, California, 95929, and from as.csuchico.edu. The Development Lab's expense recognized for CalPERS amounted to \$59,692 for the year ended June 30, 2020.

Development Lab employees participate in the Associated Students' 401(k) profit sharing plans (the Plans). The Associated Students sponsor two 401(k) profit sharing plans with one plan servicing exempt employees and one plan servicing non-exempt employees. The Plans cover substantially all employees who attained the age of 21 and completed a minimum of 1,000 hours of service per year. Employees may direct contributions from earnings into the Plans. Employer contributions into the Plans are at the discretion of the Associated Students' Board of Directors, and there were no contributions in 2019. The Associated Students' Board of Directors passed a Board Resolution to terminate both of the 401(k) profit sharing plans effective June 30, 2019. The Development Lab's expense recognized for the Plan's administration costs amounted to \$2,702 for the year ended June 30, 2020.

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY

Notes to Financial Statements

Year Ended June 30, 2020

Note 4 – Retirement and Benefit Plans, continued

The Development Lab participates in the Associated Students' defined benefit postretirement plan that covers both salaried and non-salaried career employees. The Development Lab recognized no expense for postretirement benefits for the year ended June 30, 2020. The liability for postretirement benefits is maintained by the Associated Students.

Note 5 – Contingencies

The Development Lab received state and federal funds for specific purposes that are subject to review and audit by the funding agencies. Such audits could generate expenditure disallowances and refunds payable under the terms of the grants and contracts. A loss of state and federal support would have a significant impact on the Development Lab's ability to provide its program services.

Note 6 – Nutrition Program

The Development Lab has a nutrition agreement with the California Department of Education for a child care food program as reported in the schedule of expenditures of federal and state awards. The monthly claims for reimbursement were prepared using actual daily meal counts. The nutrition audit report schedules are not included as part of the supplemental schedules because: (1) the audit disclosed no nutrition overpayments, underpayments, or program findings; (2) the contractor did not request reimbursement of audit costs; and (3) the audit is not a program-specific nutrition audit.

SUPPLEMENTAL INFORMATION SECTION

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2020

Program Name	Federal CFDA Number	Grantor's Number	Program or Award Amount	Revenue Recognized	Disbursements/ Expenditures
Federal					
U.S Department of Agriculture					
Passed through California Department of Education					
Child Nutrition and Food Distribution Division:					
Child and Adult Care Food Program	10.558	04-1155-0A	\$ 23,913	\$ 23,913	\$ 23,913
U.S. Department of Health and Human Services					
Passed through California Department of Education					
Child Care Cluster:					
General Child Care and Development Program	93.596	CCTR-9018	52,028	52,028	52,028
California State Preschool Program	93.596	CSPP-9037	-	-	-
Subtotal of CFDA No. 93.596			52,028	52,028	52,028
General Child Care and Development Program	93.575	CCTR-9018	23,918	23,918	23,918
California State Preschool Program	93.575	CSPP-9037	-	-	-
Subtotal of CFDA No. 93.575			23,918	23,918	23,918
Total U.S Department of Health and Human Services			75,946	75,946	75,946
U.S. Department of Education					
Passed through from Chico State Enterprises					
Child Care Access Means Parents in School	84.335A	P335A180211	206,730	157,939	157,939
Total Federal Awards			\$ 306,589	\$ 257,798	\$ 257,798

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Expenditures of Federal and State Awards, continued
Year Ended June 30, 2020

Program Name	Federal CFDA Number	Grantor's Number	Program or Award Amount	Revenue Recognized	Disbursements/ Expenditures
State					
California Department of Education					
Child Development Division:					
General Child Care and Development Program		CCTR-9018	\$ 206,537	\$ 159,303	\$ 159,303
California State Preschool Program		CSPP-9037	228,720	228,720	228,720
Early Head Start Partnership - Base Grant		19-15291-E547	108,480	78,200	78,200
Early Head Start Partnership - Base Grant (TT&A)		19-15291-E547	1,043	-	-
Early Head Start Partnership - Base Grant		18-15291-E547	11,868	11,380	11,380
Early Head Start Partnership - Base Grant Rollover		17-15291-E547	3,327	3,327	3,327
Early Head Start Partnership - Start Up Rollover		16-15291-E547	1,533	1,533	1,533
Early Head Start Partnership - Wish List Rollover		16-15291-E547	326	326	326
Total State Awards			561,834	482,789	482,789
Total Federal and State Awards			\$ 868,423	\$ 740,587	\$ 740,587

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Expenditures by State Categories
Year Ended June 30, 2020

	General Child Development Programs	Preschool Programs	Total
Expenditures:			
1000 Certificated salaries	\$ 155,893	\$ 188,597	\$ 344,490
2000 Classified salaries	70,306	80,825	151,131
3000 Employee benefits	108,897	130,438	239,335
4000 Books and supplies	7,443	16,455	23,898
5000 Services and other operating expenses	12,497	12,497	24,994
6000 Equipment/capital outlay	-	-	-
Indirect costs	17,859	17,863	35,722
Total Expenditures Claimed for Reimbursement	372,895	446,675	819,570
Total supplemental expenses	94,765	6,000	100,765
Total Expenditures	\$ <u>467,660</u>	\$ <u>452,675</u>	\$ <u>920,335</u>

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Reconciliation of CDE and GAAP Expense Reporting
Year Ended June 30, 2020

	General Child Development Programs	Preschool Programs	Total
	<u> </u>	<u> </u>	<u> </u>
Schedule of Expenditures by State Categories	\$ 467,660	\$ 452,675	\$ 920,335
Adjustments to Reconcile Differences in Reporting:			
Depreciation on non-CDE funded assets used in program	<u>4,025</u>	<u>-</u>	<u>4,025</u>
Combining Statement of Activities (GAAP)	<u>\$ 471,685</u>	<u>\$ 452,675</u>	<u>\$ 924,360</u>

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Reimbursable Administrative Costs
Year Ended June 30, 2020

	General Child Development Programs		Preschool Programs		Total
	<u> </u>		<u> </u>		<u> </u>
Indirect costs	\$ 24,856	\$	17,863	\$	42,719
Audit fees	<u>6,663</u>		<u>6,662</u>		<u>13,325</u>
 Total	 <u>\$ 31,519</u>	 <u>\$</u>	 <u>24,525</u>	 <u>\$</u>	 <u>56,044</u>

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Reimbursable Equipment and Renovation and Repair Expenditures
Year Ended June 30, 2020

EQUIPMENT EXPENDITURES					
Unit costs under \$5,000		Unit costs over \$5,000 with prior written approval		Unit costs over \$5,000 without prior approval	
Cost	Item	Cost	Item	Cost	Item
\$0.00	0	\$0.00	0	\$0.00	0
RENOVATION AND REPAIR EXPENDITURES					
Unit costs under \$5,000		Unit costs over \$5,000 with prior written approval		Unit costs over \$5,000 without CDE approval	
Cost	Item	Cost	Item	Cost	Item
\$0.00	0	\$0.00	0	\$0.00	0
Comments:					
None.					

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 Child Development Programs
 A U D 9500 Page 1 of 8

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CCTR-9018
04-E547-00-9

Full Name of Contractor

Associated Students of California State University, Chico

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Infants (up to 18 months) Full-time-plus				2.8792	0
Infants (up to 18 months) Full-time	640		640	2.4400	1,561.6
Infants (up to 18 months) Three-quarters-time	192		192	1.8300	351.36
Infants (up to 18 months) One-half-time	47		47	1.3420	63.074
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time	1,259		1,259	1.8000	2,266.2
Toddlers (18 up to 36 months) Three-quarters-time	267		267	1.3500	360.45
Toddlers (18 up to 36 months) One-half-time	146		146	0.9900	144.54
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	3		3	1.0000	3
Three Years and Older Three-quarters-time	16		16	0.7500	12
Three Years and Older One-half-time	4		4	0.5500	2.2
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 Child Development Programs
 A U D 9500 Page 2 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CCTR-9018
Vendor Code	04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 1 - Days of Enrollment Certified Children (continued)	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	2,574		2,574	N/A	4,764.424
DAYS OF OPERATION	172		172	N/A	N/A
DAYS OF ATTENDANCE	2,532		2,532	N/A	N/A

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

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
Audited Attendance and Fiscal Report for
Child Development Programs
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Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CCTR-9018
04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 3 - Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	7,652		7,652
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: CCAMPIS Grant, CCAMPIS Pd. Cert. Parent Fees	82,026		82,026
Restricted Income - Subtotal	89,678		89,678
Transfer from Reserve			
Family Fees for Certified Children	781		781
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Unrestricted Income - Other: AUX ORG CONTRIB,DONATIONS OTHR	47,187		47,187
Total Revenue	137,646		137,646

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
Audited Attendance and Fiscal Report for
Child Development Programs
A U D 9500 Page 6 of 8

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CCTR-9018
04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	155,893		155,893
2000 Classified Salaries	70,306		70,306
3000 Employee Benefits	108,897		108,897
4000 Books and Supplies	7,443		7,443
5000 Services and Other Operating Expenses	12,497		12,497
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 Administrative Cost)	17,859		17,859
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	372,895		372,895
Total Administrative Cost (included in section 4 above)	24,522		24,522
Total Staff Training Cost (included in section above)			

Approved Indirect Cost Rate: 8.0%

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 Child Development Programs
 A U D 9500 Page 7 of 8

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CCTR-9018
04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 5 - Supplemental Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Early Head Start Partnership	94,765		94,765
Other:			
Total Supplemental Revenue	94,765		94,765

Section 6 - Supplemental Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	43,532		43,532
2000 Classified Salaries			
3000 Employee Benefits	25,829		25,829
4000 Books and Supplies	16,916		16,916
5000 Services and Other Operating Expenses	1,491		1,491
6000 Equipment/Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs	6,997		6,997
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay			
Total Supplemental Expenses	94,765		94,765

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 9500 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

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

A U D 9500 Page 8 of 8

Full Name of Contractor

Associated Students of California State University, Chico

Fiscal Year Ending

June 30, 2020

Contract Number

CCTR-9018

Vendor Code

04-E547-00-9

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	2,574		2,574
Days of Operation	172		172
Days of Attendance	2,532		2,532
Restricted Program Income	89,578		89,578
Transfer from Reserve			
Family Fees for Certified Children	781		781
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	372,895		372,895
Total Administrative Cost	24,522		24,522
Total Staff Training Cost			

Total Certified
Adjusted Days of
Enrollment

4,764.424

Total Non-Certified
Adjusted Days of
Enrollment

0

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

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

YES

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

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
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Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CSP-9037
04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	3920		3920	1.0000	3,920
Three Years and Older Three-quarters-time	496		496	0.7500	372
Three Years and Older One-half-time	545		545	0.6193	337.5185
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	31		31	1.5400	47.74
Exceptional Needs Three-quarters-time	137		137	1.1550	158.235
Exceptional Needs One-half-time	4		4	0.9537	3.8148
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 2 of 8

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CSP-9037
04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 1 - Days of Enrollment Certified Children (continued)	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	5,133		5,133	N/A	4,839.3083
DAYS OF OPERATION	172		172	N/A	N/A
DAYS OF ATTENDANCE	5,130		5,130	N/A	N/A

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

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 6 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CSPP-9037
Vendor Code	04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 3 - Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	16,261		16,261
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: CCAMPIS Grant, CCAMPIS Pd. Cert. Parent Fees	81,683		81,683
Restricted Income - Subtotal	97,944		97,944
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	7,041		7,041
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other: Aux. Organization Contribution, Donations, Other	112,970		112,970
Total Revenue	217,955		217,955

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 7 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CSPP-9037
Vendor Code	04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	188,597		188,597
2000 Classified Salaries	80,825		80,825
3000 Employee Benefits	130,438		130,438
4000 Books and Supplies	16,455		16,455
5000 Services and Other Operating Expenses	12,497		12,497
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)	17,863		17,863
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	446,675		446,675
Total Administrative Cost (included in section 4 above)	24,525		24,525
Total Staff-Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 8.0%

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

California Department of Education
 Audited Attendance and Fiscal Report for
 California State Preschool Programs
 A U D 8501 Page 7 of 8

Fiscal Year Ending	June 30, 2020
Contract Number	CSPP-9037
Vendor Code	04-E547-00-9

Full Name of Contractor Associated Students of California State University, Chico

Section 5 - Supplemental Revenue	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Butte Co. Office of Education - Steps to Quality funding	6,000		6,000
Total Supplemental Revenue	6,000		6,000

Section 6 - Supplemental Expenses	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies	6,000		6,000
5000 Services and Other Operating Expenses			
6000 Equipment/Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-reimbursable Expenses			
Total Supplemental Expenses	6,000		6,000

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
AUD 8501 – Audited Attendance and Fiscal Report (continued)
 Year Ended June 30, 2020

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

Associated Students of California State University, Chico

Fiscal Year Ending
 Contract Number
 Vendor Code

June 30, 2020
CSP-9037
04-E547-00-9

Section 7 - Summary	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	5,133		5,133
Days of Operation	172		172
Days of Attendance	5,130		5,130
Restricted Program Income	97,944		97,944
Transfer from Reserve			
Family Fees for Certified Children	7,041		7,041
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	446,675		446,675
Total Administrative Cost	24,525		24,525
Total Staff Training Cost			

Total Certified
Adjusted Days of
Enrollment

4,839.3083

Total Non-Certified
Adjusted Days of
Enrollment

0

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):

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

Include any comments in the comments box on page 6. If necessary, attach additional sheets to explain adjustments.

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Notes to Supplemental Information
Year Ended June 30, 2020

Note 1 – Schedule of Expenditures of Federal and State Awards

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the Development Lab and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Associated Students, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of the Associated Students. Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The Organization has elected not to use the 10-percent de minimus indirect cost rate allowed under the Uniform Guidance.

Note 2 – Schedule of Expenditures by State Category

We have examined the claims filed for reimbursement and the original supporting records covering the transactions under the contracts to an extent considered necessary to assure us that the amounts claimed by the Development Lab were proper. Expenses related to the food program have been allocated to the child care and preschool contracts based on meal counts.

Note 3 – Allowable Indirect Costs

Indirect costs are only applicable to the 1000-5000 series of general ledger expenditure accounts in the *California School Accounting Manual*. In accordance with the California Department of Education's Funding Terms and Conditions (FT&C), indirect costs cannot be charged on capital outlay expenditures in the 6000 series accounts. Indirect costs and the audit fee are the only administrative costs allocated to the programs.

OTHER REPORT SECTION

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 Board of Directors
Associated Students Child Development Laboratory
California State University, Chico
Chico, California

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 Child Development Laboratory (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 6, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Associated Students Child Development Laboratory 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 Associated Students Child Development Laboratory internal control. Accordingly, we do not express an opinion on the effectiveness of Associated Students Child Development Laboratory 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 Associated Students Child Development Laboratory 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

November 6, 2020

FINDINGS AND RECOMMENDATIONS SECTION

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Schedule of Findings and Recommendations
Year Ended June 30, 2020

Section I – Summary of Audit Results

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weaknesses identified? No
Significant deficiency identified not considered to be material weakness? None Reported
Noncompliance material to financial statements noted? No

Section II – Findings

Financial Statement Audit None

Section III – Findings

State Awards Audit None

ASSOCIATED STUDENTS CHILD DEVELOPMENT LABORATORY
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2020

Section IV – Schedule of Prior year Findings

None