

Associated Students Child Development Laboratory

California State University, Chico

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
WITH INDEPENDENT AUDITORS' REPORT

June 30, 2018



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Associated Students Child Development Laboratory

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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 Mr. David Buckley
Associated Students, CSU, Chico
Administration Office 757
400 W 1st Street
Chico, California 95929

Director of Financial Services Susan Jennings
6. Telephone number (530) 898-6815
7. Period covered by audit July 1, 2017, through June 30, 2018
8. Number of days of agency operation 158 Days
9. Scheduled hours of operation each day Monday through Friday, 7:45 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, 2018; the related statements of functional activities and changes in net assets, 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.

INDEPENDENT AUDITORS' REPORT

(Continued)

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, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary 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 13, 2018, 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.

KCoe Jam, LLP

November 13, 2018
Chico, California

FINANCIAL SECTION

Associated Students Child Development Laboratory

STATEMENT OF FINANCIAL POSITION

June 30, 2018	General Child Care and Development Program		Early Head Start Partnership		California State Preschool Program		Child Care Food Program		Total
ASSETS									
Current Assets									
Cash	\$	28,806	\$	68,453	\$	-	\$	720	\$ 97,979
Contracts receivable		4,883		-		4,025		-	8,908
Other accounts receivable		-		-		100		-	100
Total Current Assets		33,689		68,453		4,125		720	106,987
Furniture and Equipment		38,292		12,073		-		-	50,365
Accumulated depreciation		(38,292)		(1,436)		-		-	(39,728)
Furniture and Equipment - Net		-		10,637		-		-	10,637
TOTAL ASSETS	\$	33,689	\$	79,090	\$	4,125	\$	720	\$ 117,624
LIABILITIES AND NET ASSETS									
Current Liabilities									
Associated Students' payable	\$	-	\$	-	\$	1,828	\$	-	\$ 1,828
Accounts payable		14,680		2,741		2,297		720	20,438
Contract liability		-		65,712		-		-	65,712
Accrued liabilities		19,009		-		-		-	19,009
Total Liabilities		33,689		68,453		4,125		720	106,987
Net Assets - Unrestricted		-		10,637		-		-	10,637
TOTAL LIABILITIES AND NET ASSETS	\$	33,689	\$	79,090	\$	4,125	\$	720	\$ 117,624

The accompanying notes are an integral part of these financial statements.

Associated Students Child Development Laboratory

STATEMENT OF FUNCTIONAL ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended June 30, 2018	General Child Care and Development Program	Early Head Start Partnership	California State Preschool Program	Child Care Food Program	Total
SUPPORT AND REVENUE					
General child care program	\$ 160,134	\$ -	\$ -	\$ -	160,134
State preschool program	-	-	202,279	-	202,279
Child care food grant	-	-	-	34,363	34,363
Total Support	160,134	-	202,279	34,363	396,776
Family fees for certified children	816	-	5,015	-	5,831
Associated Students' contribution	194,985	-	172,996	-	367,981
CSU, Chico contribution	23,413	-	23,412	-	46,825
Early head start child development partnership	-	225,513	-	-	225,513
Contributions and other revenue	1,844	-	1,843	-	3,687
TOTAL SUPPORT AND REVENUE	381,192	225,513	405,545	34,363	1,046,613
EXPENSES					
Program Services					
Certificated salaries:					
Teachers	119,085	27,204	121,087	-	267,376
Supervisors	51,412	4,862	51,412	-	107,686
Classified salaries:					
Instructional aides	57,572	11,649	80,266	-	149,487
Clerical personnel	6,435	-	6,435	-	12,870
Food service personnel	-	-	-	25,739	25,739
Employee benefits	101,634	17,843	102,934	2,202	224,613
Instructional supplies	1,167	30,323	3,516	-	35,006
Other supplies	690	-	690	-	1,380
Food services:					
Food costs	3,137	1,676	6,618	3,320	14,751
Food supplies	377	-	543	1,157	2,077
Travel, conference, and other expenses	7,853	85,347	8,122	-	101,322
Utilities	2,088	-	2,088	-	4,176
Audit expenses	6,850	-	6,850	-	13,700
Equipment / capital outlay	-	21,973	-	-	21,973
Depreciation expense	-	1,436	-	-	1,436
Indirect cost - administration	11,862	12,563	14,984	1,945	41,354
TOTAL EXPENSES	370,162	214,876	405,545	34,363	1,024,946
Net Change in Unrestricted Assets	11,030	10,637	-	-	21,667
Net Unrestricted Assets (Deficit) - Beginning of Year	(11,030)	-	-	-	(11,030)
Net Unrestricted Assets - End of Year	\$ -	\$ 10,637	\$ -	\$ -	10,637

The accompanying notes are an integral part of these financial statements.

Associated Students Child Development Laboratory

STATEMENT OF CASH FLOWS

Year Ended June 30, 2018

CASH FLOWS FROM OPERATING ACTIVITIES

Cash Received From

State apportionments	\$	499,812
Child care food program		34,363
Federal programs		106,873
Associated Students		371,668

Subtotal		1,012,716
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Cash Disbursed To

General child care program		400,001
State preschool program		373,500
Child care food program		32,418
Support services		205,618

Subtotal		1,011,537
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NET CASH PROVIDED BY OPERATING ACTIVITIES		1,179
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CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of fixed assets		(12,073)
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CASH FLOWS FROM FINANCING ACTIVITIES

Change in Associated Students' payable		(15,312)
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Net Change in Cash		(26,206)
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Cash - Beginning of Year		124,185
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Cash - End of Year	\$	97,979
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RECONCILIATION OF NET CHANGE IN UNRESTRICTED NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Net change in net unrestricted assets	\$	21,667
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Adjustments to reconcile net change in unrestricted net assets to
net cash provided by operating activities:

Depreciation expense		1,436
Changes in:		
Contracts receivable		13,480
Other accounts receivable		(100)
Contract liability		(47,277)
Accounts payable		6,780
Accrued liabilities		5,193

Total Adjustments		(20,488)
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NET CASH PROVIDED BY OPERATING ACTIVITIES	\$	1,179
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The accompanying notes are an integral part of these financial statements.

Associated Students Child Development Laboratory

NOTES TO THE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of significant accounting policies followed in the preparation of the financial statements.

Organization 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.

Basis of Presentation The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Development Lab and changes therein are classified and reported as follows:

Unrestricted Net Assets: Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets: Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Development Lab and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently Restricted Net Assets: Net assets subject to donor-imposed stipulations that they be maintained permanently by the Development Lab.

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 \$2.5 million.

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, 2018, 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 \$2,500 are capitalized. Depreciation expense was \$1,436 for the year ended June 30, 2018.

Support and Revenue 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. Government contracts accounted for 63% of the Development Lab's revenue and 99% of accounts receivable for the year ended June 30, 2018.

Associated Students Child Development Laboratory

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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 not required to file tax returns since the Associated Students files tax returns which include all programs and funds under its control. The Associated Students is an exempt organization under Section 501(c)(3) of the *Internal Revenue Code* and Section 23701(d) of the *California Revenue and Taxation Code* and files exempt organization returns in the U.S. federal and California jurisdictions. The federal returns for tax years 2014 and beyond, and the California returns for tax years 2013 and beyond, remain subject to examination by the taxing authorities.

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.

Evaluation of Subsequent Events Management has evaluated subsequent events through November 13, 2018, the date the report was available to be issued.

2. CONTRACTS RECEIVABLE

Contracts receivable is composed of the following amount:

June 30, 2018

California Department of Education	\$	8,908
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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 \$17,509 at June 30, 2018.

Associated Students Child Development Laboratory

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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 supplementary 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, Associate Students FSO – Office 248, Chico, California, 95929, and from as.csuchico.edu. The Development Lab's expense recognized for CalPERS amounted to \$55,039 for the year ended June 30, 2018.

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 2018. 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 \$2,723 for the year ended June 30, 2018.

The Development Lab participates in the Associated Students' defined benefit postretirement plan that covers both salaried and nonsalaried career employees. The Development Lab's expense recognized for postretirement benefits amounted to \$1,764 for the year ended June 30, 2018. The liability for postretirement benefits is maintained by the Associated Students.

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.

Associated Students Child Development Laboratory

NOTES TO THE FINANCIAL STATEMENTS

(Continued)

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 supplementary 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.

7. NEW ACCOUNTING PRONOUNCEMENT

In August 2016, Financial Accounting Standards Board issued Accounting Standards Update 2016-14, *Presentation of Not-for-Profit Entities*. This amendment will improve the current net asset classification requirements and the information presented in financial statements and notes regarding not-for-profit entities' liquidity, financial performance, and cash flows. The Development Lab's management has not yet determined the impact that implementation of this amendment, which was required July 1, 2018, will have on the financial statements, if any.

SUPPLEMENTARY INFORMATION SECTION

Associated Students Child Development Laboratory
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended June 30, 2018

	Federal Catalog Number	Pass- Through 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	\$ 34,363	\$ 34,363	\$ 34,363
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-7018	51,721	51,721	51,721
California state preschool program	93.596	CSPP-7037	21,502	21,502	21,502
Subtotal of CFDA No. 93.596			73,223	73,223	73,223
General child care and development program	93.575	CCTR-7018	23,774	23,774	23,774
California state preschool program	93.575	CSPP-7037	9,876	9,876	9,876
Subtotal of CFDA No. 93.575			33,650	33,650	33,650
Total U.S. Department of Health and Human Services			106,873	106,873	106,873
TOTAL FEDERAL AWARDS			\$ 141,236	\$ 141,236	\$ 141,236
STATE					
California Department of Education					
Child Development Division					
General child care and development program		CCTR-7018	\$ 126,440	\$ 84,639	\$ 84,639
California state preschool program		CSPP-7037	178,523	170,901	170,901
Early head start partnership - base grant		17-15291-E547	96,763	81,322	81,322
Early head start partnership - base grant (T&A)		17-15292-E547	957	957	957
Early head start partnership - start up rollover		16-15291-E547	111,219	86,828	86,828
Early head start partnership - base grant rollover		16-15291-E547	12,816	489	489
Early head start partnership - wish list rollover		16-15291-E547	79,351	55,917	55,917
CSU, Chico		69621	46,825	46,825	46,825
TOTAL STATE AWARDS			\$ 652,894	\$ 527,878	\$ 527,878

See the accompanying notes to the supplementary information.

Associated Students Child Development Laboratory

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES

Year Ended June 30, 2018

Expenditures		General Child Care and Development Program	Early Head Start Partnership	California State Preschool Program	Child Care Food Program	Total
1000	Certificated salaries	\$ 170,497	\$ 32,066	\$ 172,499	\$ -	\$ 375,062
2000	Classified salaries	64,007	11,649	86,701	25,739	188,096
3000	Employee benefits	101,634	17,843	102,934	2,202	224,613
4000	Books and supplies	5,371	35,834	11,367	4,477	57,049
5000	Services and other operating expenses	16,791	85,347	17,060	-	119,198
6000	Equipment / capital outlay	-	30,211	-	-	30,211
	Indirect costs	11,862	12,563	14,984	1,945	41,354
Total Expenses Claimed for Reimbursement		\$ 370,162	\$ 225,513	\$ 405,545	\$ 34,363	\$ 1,035,583

See the accompanying notes to the supplementary information.

Associated Students Child Development Laboratory

RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING

Year Ended June 30, 2018

	General Child Care and Development Program		Early Head Start Partnership		California State Preschool Program		Child Care Food Program		Total
Schedule of Expenditures by State Categories (CDE)	\$	370,162	\$	225,513	\$	405,545	\$	34,363	\$ 1,035,583
Adjustments to Reconcile Differences in Reporting:									
Capitalized equipment / capital outlay expensed on supplemental AUD 9500		-		(8,238)		-		-	(8,238)
Capitalized books and supplies expensed on supplemental AUD 9500		-		(3,835)		-		-	(3,835)
Depreciation on equipment funded by government funds		-		1,436		-		-	1,436
Combining Statement of Activities (GAAP)	\$	370,162	\$	214,876	\$	405,545	\$	34,363	\$ 1,024,946

See the accompanying notes to the supplementary information.

Associated Students Child Development Laboratory

SCHEDULE OF REIMBURSABLE ADMINISTRATIVE COSTS

Year Ended June 30, 2018

	General Child Care and Development Program		Early Head Start Partnership		California State Preschool Program		Child Care Food Program		Total
Indirect costs	\$	11,862	\$	12,563	\$	14,984	\$	1,945	\$ 41,354
Audit fee		6,850		-		6,850		-	13,700
Total Administration Fees	\$	18,712	\$	12,563	\$	21,834	\$	1,945	\$ 55,054

See the accompanying notes to the supplementary information.

Associated Students Child Development Laboratory

SCHEDULE OF REIMBURSABLE EQUIPMENT AND RENOVATION AND REPAIR EXPENDITURES

EQUIPMENT EXPENDITURES					
	Unit Cost Under \$7,500		Unit Cost Over \$7,500 With CDE Approval		Unit Cost Over \$7,500 Without CDE Approval
Grant	Cost	Item	Cost	Item	Cost Item
CCTR-7018 with Early Head Start (EHS) supplemental funds	\$3,835	(A) Play Structure	\$8,238	(B) Climbing Structure	None.
			\$21,973	(C) Shade Structure	
RENOVATION AND REPAIR EXPENDITURES					
	Unit Cost Under \$7,500		Unit Cost Over \$7,500 With CDE Approval		Unit Cost Over \$7,500 Without CDE Approval
Grant	Cost	Item	Cost	Item	Cost Item
		None.		None.	None.
Comments:					
<p>(A) The play structure is below the EHS capitalization threshold of \$5,000; however, is above the Development Lab’s capitalization threshold of \$2,500. The play structure is included in furniture and equipment on the Statement of Financial Position and is included in books and supplies in the Schedule of Expenditures by State Category and the AUD 9500 – Audited Attendance and Fiscal Report.</p> <p>(B) The climbing structure is above both the EHS and Development Lab’s capitalization threshold. The climbing structure has been included in furniture and equipment on the Statement of Financial Position and is included in equipment / capital outlay in the Schedule of Expenditures by State Category and the AUD 9500 – Audited Attendance and Fiscal Report.</p> <p>(C) The shade structure was constructed as an attachment to facilities owned by CSU, Chico. The shade structure is considered a contribution from the Development Lab to CSU, Chico and has been included in equipment / capital outlay in the Statement of Functional Activities and Changes in Net Assets, Schedule of Expenditures by State Categories, and the AUD 9500 – Audited Attendance and Fiscal Report.</p>					

See the accompanying notes to the supplementary information.

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED ATTENDANCE
AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS
A U D 9500 Page 1 of 10 (09/18)

Fiscal Year Ending June 30, 2018

Contract Number CCTR-7018

Vendor Code E547-00-7

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				2.006	0
Infants (up to 18 months) Full-time	488		488	1.700	829.6
Infants (up to 18 months) Three-quarters-time	195		195	1.275	248.625
Infants (up to 18 months) One-half-time	18		18	0.935	16.83
FCCH Infants (up to 18 months) Full-time-plus				1.652	0
FCCH Infants (up to 18 months) Full-time				1.400	0
FCCH Infants (up to 18 months) Three-quarters-time				1.050	0
FCCH Infants (up to 18 months) One-half-time				0.770	0
Toddlers (18 up to 36 months) Full-time-plus				1.652	0
Toddlers (18 up to 36 months) Full-time	1,210		1,210	1.400	1,694
Toddlers (18 up to 36 months) Three-quarters-time	359		359	1.050	376.95
Toddlers (18 up to 36 months) One-half-time	39		39	0.770	30.03
Three Years and Older Full-time-plus				1.180	0
Three Years and Older Full-time	322		322	1.000	322
Three Years and Older Three-quarters-time	32		32	0.750	24
Three Years and Older One-half-time				0.550	0

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
A U D 9500 Page 2 of 10 (09/18)

Fiscal Year Ending	June 30, 2018
Contract Number	CCTR-7018
Vendor Code	E547-00-7

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
Exceptional Needs Full-time-plus				1.416	0
Exceptional Needs Full-time				1.200	0
Exceptional Needs Three-quarters-time				0.900	0
Exceptional Needs One-half-time				0.660	0
Limited and Non-English Proficient Full-time-plus				1.298	0
Limited and Non-English Proficient Full-time				1.100	0
Limited and Non-English Proficient Three-quarters-time				0.825	0
Limited and Non-English Proficient One-half-time				0.605	0
At Risk of Abuse or Neglect Full-time-plus				1.298	0
At Risk of Abuse or Neglect Full-time				1.100	0
At Risk of Abuse or Neglect Three-quarters-time				0.825	0
At Risk of Abuse or Neglect One-half-time				0.605	0

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT
FOR CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending	June 30, 2018
Contract Number	CCTR-7018
Vendor Code	E547-00-7

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
Severely Disabled Full-time-plus				1.770	0
Severely Disabled Full-time				1.500	0
Severely Disabled Three-quarters-time				1.125	0
Severely Disabled One-half-time				0.825	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	2,663		2,663	N/A	3,542.035
DAYS OF OPERATION	158		158	N/A	N/A
DAYS OF ATTENDANCE	2,663		2,663	N/A	N/A

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

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CCTR-7018

Vendor Code E547-00-7

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	11,683		11,683
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: Campus Support	23,413		23,413
Restricted Income - Subtotal	35,096		35,096
Transfer From Reserve			
Family Fees for Certified Children	816		816
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Unrestricted Income - Other AS Contribution, Donations, Other	185,799	11,030	196,829
Total Revenue	221,711	11,030	232,741

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending

Contract Number

Vendor Code

Full Name of Contractor

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	170,497		170,497
2000 Classified Salaries	72,759		72,759
3000 Employee Benefits	102,382		102,382
4000 Books and Supplies	6,893		6,893
5000 Services and Other Operating Expenses	16,791		16,791
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)	12,523		12,523
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	381,845		381,845
Total Administrative Cost (included in Section 4)	12,523		12,523

Approved Indirect Cost Rate:

Comments:

☐ No Supplemental Revenue check this box and omit Page 9.

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT
FOR CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CCTR-7018

Vendor Code E547-00-7

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	225,513		225,513
Other:			
Total Supplemental Revenue	225,513		225,513
Section 6 - Supplemental Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
1000 Certificated Salaries	32,066		32,066
2000 Classified Salaries	11,649		11,649
3000 Employee Benefits	17,843		17,843
4000 Books and Supplies	14,200	21,634	35,834
5000 Services and Other Operating Expenses	137,192	-51,845	85,347
6000 Equipment/Capital Outlay		30,211	30,211
Depreciation or Use Allowance			
Indirect Costs	12,563		12,563
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay			
Total Supplemental Expenses	225,513	0	225,513

Associated Students Child Development Laboratory

AUD 9500 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CCTR-7018

Vendor Code E547-00-7

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

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Adjusted Days of Enrollment	2,663		2,663
Days of Operation	158		158
Days of Attendance	2,663		2,663
Total Non-Certified Days of Enrollment			
Restricted Program Income	35,096		35,096
Transfer from Reserve			
Family Fees for Certified Children	816		816
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	381,845		381,845
Total Administrative Cost	12,523		12,523

Total Certified Adjusted
Days of Enrollment 3,542.035

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 (formerly Early Education and Support Division):

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

☒ Yes

☐ No

Reimbursable expenses claimed above 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.

Associated Students Child Development Laboratory

AUD 8501 – AUDITED ATTENDANCE AND FISCAL REPORT

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 1 of 9 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CSPP-7037

Vendor Code

E547-00-7

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 and Four Year Olds Full-time-plus				1.1800	0
Three and Four Year Olds Full-time	3,327		3,327	1.0000	3,327
Three and Four Year Olds Three-quarters-time	953		953	0.7500	714.75
Three and Four Year Olds One-half-time	489		489	0.6193	302.8377
Exceptional Needs Full-time-plus				1.4160	0
Exceptional Needs Full-time	157		157	1.2000	188.4
Exceptional Needs Three-quarters-time				0.9000	0
Exceptional Needs One-half-time				0.6193	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Associated Students Child Development Laboratory

AUD 8501 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
A U D 8501 Page 2 of 9 (09/18)

Fiscal Year Ending June 30, 2018

Contract Number CSPP-7037

Vendor Code E547-00-7

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
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				1.7700	0
Severely Disabled Full-time				1.5000	0
Severely Disabled Three-quarters-time				1.1250	0
Severely Disabled One-half-time				0.6193	0
TOTAL DAYS OF ENROLLMENT	4,926		4,926	N/A	4,532.9877
DAYS OF OPERATION	158		158	N/A	N/A
DAYS OF ATTENDANCE	4,926		4,926	N/A	N/A

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

Associated Students Child Development Laboratory

AUD 8501 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CSPP-7037

Vendor Code E547-00-7

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	22,680		22,680
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other: Campus Support	23,412		23,412
Restricted Income - Subtotal	46,092		46,092
Transfer from Reserve General			
Transfer from Reserve Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	5,015		5,015
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Unrestricted Income - Other: AS Contribution, Donations, Other	174,839		174,839
Total Revenue	225,946		225,946

Associated Students Child Development Laboratory

AUD 8501 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

CALIFORNIA DEPARTMENT OF EDUCATION
AUDITED ATTENDANCE AND FISCAL REPORT FOR
CALIFORNIA STATE PRESCHOOL PROGRAMS
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Fiscal Year Ending June 30, 2018

Contract Number CSPP-7037

Vendor Code E547-00-7

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	172,499		172,499
2000 Classified Salaries	103,688		103,688
3000 Employee Benefits	104,388		104,388
4000 Books and Supplies	14,322		14,322
5000 Services and Other Operating Expenses	17,060		17,060
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)	16,268		16,268
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	428,225		428,225
Total Administrative Cost (included in section 4 above)	16,268		16,268

Approved Indirect Cost Rate: 8.0%

Comments:

☒ No Supplemental Revenue check this box and omit Page 8.

Associated Students Child Development Laboratory

AUD 8501 – AUDITED ATTENDANCE AND FISCAL REPORT

(Continued)

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

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	4,926		4926
Days of Operation	158		158
Days of Attendance	4,926		4,926
Total Non-Certified Days of Enrollment			
Restricted Program Income	46,092		46,092
Transfer from Reserve			
Family Fees for Certified Children	5,015		5,015
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	428,225		428,225
Total Administrative Cost	16,268		16,268

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 (formerly Early Education and Support Division):

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

☒ Yes

☐ No

Reimbursable expenses claimed above 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 Child Development Laboratory

NOTES TO THE SUPPLEMENTARY INFORMATION

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.

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.

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 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 (the Development Lab), which comprise the statement of financial position as of June 30, 2018; the statements (includes cash flows) of functional activities and changes in net deficit, and cash flows for the year then ended; and the related notes to the financial statements and have issued our report thereon dated November 13, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Development Lab'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 Development Lab's internal control. Accordingly, we do not express an opinion on the effectiveness of the Development Lab'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 Development Lab'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.

**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)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Development Lab'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*.

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 Development Lab'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 Development Lab's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KCoe Jam, LLP

November 13, 2018
Chico, California

FINDINGS AND RECOMMENDATIONS SECTION

Associated Students Child Development Laboratory

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

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

Associated Students Child Development Laboratory

SCHEDULE OF FINDINGS AND RECOMMENDATIONS

(Continued)

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

None.