

**CAL POLY POMONA FOUNDATION, INC.**  
**AUDIT COMMITTEE**  
**Wednesday, September 14, 2022**  
**2:30-4:00 p.m.**  
**Join Zoom Meeting**  
<https://cpp.zoom.us/j/81325431392>  
**Meeting ID: 813 2543 1392**  
**AGENDA**

Committee Chair: Dr. David Speak

Members: Daniel Foncello, April M. Jimenez, John McGuthry, Stephanie Pastor, Ruby Suchecki, Joice Xiong

Staff: Claudia Burciaga-Ramos, Jared Ceja, Yvette Lane, and Joanne Mathew

Guests: Michael J. Goodman and Jackie Richman

I. **ACKNOWLEDGEMENT OF MEMBERS OF THE PUBLIC** Who may or may not be commenting on a specific item or making a general comment.

II. **CONSENSUS ACTION ITEMS**

*Items in this section are considered to be routine and acted on by the committee in one motion. Each item of the Consent agenda approved by the committee shall be deemed to have been considered in full and adopted as recommended. Any committee member may request that a consent item be removed from the consent agenda to be considered as a separate action item. If no additional information is requested, the approval vote will be taken without discussion. An "A" distinguishes items requiring approval.*

**Page**

1. Approval of Audit Committee Minutes – February 01, 2022 ACTION: Approval	Dr. David Speak, Chair	2 – 4
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III. **GENERAL UPDATES**

2. Executive Director's Report (attachment)	Jared Ceja, Executive Director/CEO	5 – 6
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IV. **INFORMATION & DISCUSSION ITEMS**

3. Introduction of New Committee Members	Jared Ceja	
4. Facilities Audit Results	Joanne Mathew, Director/CFO	

V. **ACTION ITEMS**

5. 2021-2022 External Child Care Center Audit (time certain 3:00 p.m.) ACTION: Approval	Joanne Mathew Michael J. Goodman, <i>Cohnreznick LLP</i> Jackie Richman, <i>Cohnreznick LLP</i>	7 – 65
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I. **OPEN FORUM**

VII. **ADJOURNMENT**

Dr. David Speak

**CAL POLY POMONA FOUNDATION, INC.**  
**Audit Committee Meeting Minutes**  
**February 1, 2022 at 2:00 p.m.**

**Zoom**

*Notice is hereby given that a regular meeting of the Audit Committee was held by video conference/teleconference on Tuesday February 1, 2022 at 2:00 p.m. to discuss matters on the posted agenda. The meeting notice in its entirety was posted on the internet at <https://foundation.cpp.edu/meetingpackets.aspx>.*

Present: Dr. David Speak, Daniel Foncello, John McGuthry, Cynthia Nelson, Stephanie Pastor, Ruby Suchecki and April Jimenez

Absent: Lowell Overton, Joice Xiong, Joseph Simoneschi

Staff: Claudia Burciaga-Ramos, Jared Ceja, Joanne Mathew and David Laxamana

**CALL TO ORDER**

The meeting was called to order at 2:02 p.m.

**CONSENSUS ACTION ITEMS**

1. Approval of November 2, 2021 Minutes

A motion was made to approve the minutes as corrected; no opposition, the minutes were approved.

**GENERAL UPDATES**

2. Executive Director's Report

Jared Ceja presented and overview of the impact of the spike in COVID-19 from December through January; the Foundation lifted the 2-day per week telecommuting cap and approved more days that employees would be able to work from home; Housing was reported at full capacity which will help exceed budget in both Residential Dining and University Village; Campus South filming brought in about \$40K; IBW received great student reviews and is listed as one of the 'Best Things to Do' in Pomona attractions; and Poly Fresh introduced self-check-out. Jared spoke of the new enacted supplemental paid sick leave requiring employers with more than 25 employees to provide up to 80 hours of paid leave for specific COVID-19 related reasons, effective February 19, 2022 retroactive to January 1, 2022, and expires September 30, 2022.

**ACTION ITEMS**

3. Selection of CPA Firm – Financial, Single, and California Department of Education (CDE) Grant Audits

Joanne Mathew gave a quick summary of the process: Management issued a Request for Proposals (RFP) to perform the CDE, Financial, and Single audits for fiscal years 2021-2022 (CDE audit only) and 2022-2023 through 2026-2027 (Financial and Single audits) to nine audit firms. Responses were received from five firms, two of which were Aldrich CPAs & Advisors and GYL CPAs & Advisors, who are currently engaged in the single and financial audits, and the CDE audit respectively. A Selection Committee consisting of Chair David Speak, Ruby Suchecki, Jared Ceja, Lilia Maciel and Joanne Mathew interviewed and evaluated each firm based on the firms' demonstrated experience with public agencies and not-for-profit organizations under GASB, as well as compliance standards 2 CFR 200 relating to federal programs and single audit requirements, and the California Department of Education audit guide. Jared Ceja and Joanne Mathew performed reference checks of the Selection Committee's top choice - CohnReznick LLP. Responses received were outstanding and consistent with the impression left on the Selection Committee.

Moved and seconded by Cynthia Nelson and John McGuthry that the Audit Committee approves retaining the services of CohnReznick LLP to perform the financial and single audits for fiscal years 2022-2023 through 2026-2027 and the CDE Grant Audit for fiscal years 2021-2022 through 2026-2027 and shall forward said recommendation for review and approval by the Board of Directors at its next regularly scheduled meeting.

**INFORMATION ITEMS & DISCUSSION ITEMS**

4. Updated Response to Single Audit

Joanne Mathew reviewed the three significant findings for the year 2021:

Deficiency over preparation of the SEFA and grants and contracts reporting: Grants staff completed a Post-Award Intensive training course from November 2-16 conducted by the Society of Research Administrators International, and a four-day virtual seminar on program funding and grants administration conducted by the National Institute of Health. Other virtual seminars and trainings will also be taken on an ongoing basis to ensure staff remain current on 2 CFR 200 – Uniform Guidance for Federal Awards.

Deficiency over compliance in allowable costs: As per the recommendations specified in the audit finding, the payroll system in use at the Foundation has been modified to accommodate an update approval process. In addition, a new form has been developed titled 'Agreement and Authorization to Delegate Approver'. This form documents delegation of authority with signature from the program administrator.

Deficiency over Compliance in equipment and real property management - A full physical inventory of all property and equipment purchased using Federal funds was conducted in September 2021 and reconciled to the general ledger and dates of the physical count as performed, along with approval has been duly documented.

5. Village Housing Audit Recommendations

Jared Ceja gave an overview of audit administered by the Chancellor's Office which focused on University Village Housing operations, admin, and controls. The University Internal Auditor acts as a liaison to the Chancellors office, provides support, yields recommendations and allows for six months to complete enhancement efforts; this is the first time the Village has been audited.

The recommendations and findings on the audit included additional licensing agreement compliance, increased resident fee monitoring and reconciliation, physical access checks and monitoring, and system access administration and documentation.

Dr. David Speak thanked staff for the detail of information provided on the CSU audit process and results, and for helping the committee understand the differences between Foundation housing and University housing. John McGuthry and April Jimenez congratulated the Foundation on how they have been operating.

**ADJOURNMENT**

The meeting was adjourned by Dr. David Speak at 3:22 p.m.

Respectfully submitted

\_\_\_\_\_  
Dr. David Speak, Chair  
Audit Committee



# Executive Director/CEO's Report

September 14, 2022

Audit Committee

# Information & Discussion Items

- ▶ Audits Recap - 21/22
- ▶ Retreat Recap
  - ▶ Strategic Priorities
- ▶ Communication to Staff & Leadership on Audits
- ▶ Pumpkin Fest 2022

# Memorandum



Date: September 15, 2022

To: Audit Committee  
Cal Poly Pomona Foundation, Inc.

From: Joanne Mathew  
Director of Financial Services/CFO

Subject: **2021-2022 Financial & Single Audit Report**

Aldrich CPAs + Advisors has completed the financial and single audits of Cal Poly Pomona Foundation for the fiscal year ended June 30, 2022. The Foundation received an unmodified financial statement opinion on both reports.

Andy Maffia, Partner at Aldrich, will present the following reports along with their required disclosures:

- Independent Auditors' Report and Financial Statements
- Single Audit Reports

## **PROPOSED ACTION:**

Management is requesting the Audit Committee accept Aldrich's unmodified opinion upon the Foundation's Financial and Single Audit Reports for the fiscal year ended June 30, 2022 and requests the above reports be presented to the Board at its next regularly scheduled meeting.

**BE IT RESOLVED** that the Audit Committee accepts Aldrich's unmodified opinion of the Foundation's Financial and Single Audit Reports and forwards the Reports to the Board of Directors for review and approval at its next regularly scheduled meeting.

**Passed and adopted this 15<sup>th</sup> day of September 2022.**

By: \_\_\_\_\_  
Dr. David Speak, Chair  
Audit Committee

{DATE}

To the Board of Directors  
Cal Poly Pomona Foundation, Inc.

We have audited the financial statements of Cal Poly Pomona Foundation, Inc. (the "Foundation") State Preschool, General Child Care and Prekindergarten Programs (the "Child Care Programs"), as of and for the year ended June 30, 2022, and have issued our report thereon dated {DATE}. Professional standards require that we advise you of the following matters relating to our audit.

*Our Responsibility in Relation to the Financial Statement Audit*

As communicated in our engagement letter dated May 11, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's Child Care Program's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Foundation's Child Care Program solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

We audited the compliance of the Foundation's Child Care Programs in accordance with the California Department of Education's *Audit Guide for Audits of Child Development and Nutrition Programs*.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

*Planned Scope and Timing of the Audit*

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

*Compliance with All Ethics Requirements Regarding Independence*

The engagement team, others in our firm and our firm have complied with all relevant ethical requirements regarding independence.

### *Significant Risks Identified*

During the normal course of our audit planning and preliminary risk assessment, we identified the following risks: revenue recognition, management override of controls and compliance over major programs. No additional significant risks were identified that required specific audit consideration.

### *Qualitative Aspects of the Foundation's Significant Accounting Practices*

#### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Foundation is included in Note 1 to the financial statements.

No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

#### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements were:

- Management's estimate of the collectability of grants and contracts receivable is based on past-experience and current performance of aging receivables. We evaluated the key factors and assumptions in determining that it is reasonable in relation to the financial statements taken as a whole.
- The Foundation also had various estimates related to the allocation of functional expenses and management's evaluation of the continuing impact of COVID-19. We evaluated the key factors and assumptions in determining that the additional estimates are reasonable in relation to the financial statements taken as a whole.

#### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The financial statement disclosures are neutral, consistent and clear.

#### *Significant Unusual Transactions*

For purposes of this communication, professional standards require us to communicate to your significant unusual transactions identified during our audit. There were no significant or unusual transactions identified as a result of our audit procedures that were brought to the attention of management.

#### *Identified or Suspected Fraud*

We have not identified or obtained any information that indicates fraud has occurred.



*Significant Difficulties Encountered during the Audit*

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

*Uncorrected and Corrected Misstatements*

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected financial statement misstatements.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the Foundation's Child Care Program's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

*Circumstances that Affect the Form and Content of the Auditor's Report*

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances affecting the form and content of the audit opinion.

*Representations Requested from Management*

We have requested certain written representations from management that are included in the management representation letter.

*Management's Consultations with Other Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

*Other Significant Matters, Findings or Issues*

In the normal course of our professional association with the Foundation, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating conditions affecting the Foundation's Child Care Programs, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Foundation's Child Care Program's auditors.

This letter is intended solely for the use of the Board of Directors, Audit Committee, and management of the Foundation and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Financial Statements  
(With Supplementary Information)  
and Independent Auditor's Reports**

**June 30, 2022**

DRAFT

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

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**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

General Information

Full Official Name of the Agency:

Cal Poly Pomona Foundation, Inc.

Project Numbers:

State Preschool (CSPP-1162)

General Child Care & Development (CCTR-1075)

Prekindergarten and Family Literacy Support (CPKS-1024)

Type of Agency:

Nonprofit, State of California foundation, tax-exempt organization

Address of Agency Headquarters:

3801 W. Temple Avenue, Building 116

Pomona, California 91768

Name and Address of Grants and Contracts Manager:

Lilia Maciel

3801 W. Temple Avenue, Building 55

Pomona, California 91768

Name of Preschool Director:

Celeste Salinas

Telephone Number:

Foundation Office (909) 869-4844

State Preschool Office (909) 869-2284

Period Covered by Audit:

July 1, 2021 to June 30, 2022

Number of Days of Agency Operation - On-Site:

234 days CSPP-1162

229 days CCTR-1075

Scheduled Hours of Operation Each Day - On-Site:

Monday through Friday

7:00 a.m. – 6:00 p.m.

Independent Auditor's Report

The Board of Directors  
Cal Poly Pomona Foundation, Inc.  
(A California State University Auxiliary Organization)

Report on the Audit of the Financial Statements

*Opinion*

We have audited the financial statements of Cal Poly Pomona Foundation, Inc. (the "Foundation") State Preschool, General Child Care and Prekindergarten Programs (the "Child Care Programs"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation's Child Care Programs as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

*Basis for Opinion*

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

*Responsibilities of Management for the Financial Statements*

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

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

*Auditor's Responsibilities for the Audit of the Financial Statements*

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government*

*Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

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

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

#### *Report on Summarized Comparative Information*

The financial statements of the Foundation's Child Care Programs as of June 30, 2021 and for the year then ended were audited by other auditors whose report dated September 7, 2021 expressed an unmodified opinion on those statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### *Report on Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 15-52 is presented for purposes of additional analysis 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. 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 [Date] on our consideration of the Foundation's Child Care Programs' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Foundation's Child Care Programs' 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 Foundation's Child Care Programs' internal control over financial reporting and compliance.

Los Angeles, California

[Date]

DRAFT

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Statement of Financial Position  
June 30, 2022  
With Summarized Totals at June 30, 2021**

	<u>Assets</u>	
	2022	2021
Current assets		
Claims on cash	\$ -	\$ 320,714
Grants and contracts receivable	160,350	24,132
Due from affiliate	70,556	93,784
Total current assets	230,906	438,630
Reserves	14,768	14,545
Total	\$ 245,674	\$ 453,175
	<u>Liabilities and Net Assets</u>	
Current liabilities		
Claims on cash	\$ 31,756	\$ -
Accounts payable	182,235	378,716
Accrued expenses	13,000	16,000
Grants and contracts payable	3,915	43,914
Reserves	14,768	14,545
Total current liabilities	245,674	453,175
Commitments and contingencies		
Net assets		
Without donor restrictions	-	-
Total	\$ 245,674	\$ 453,175

See Notes to Financial Statements.



**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Statement of Activities  
Year Ended June 30, 2022  
With Summarized Totals for the Year Ended June 30, 2021**

	2022	2021
Operating revenues		
State apportionments	\$ 486,582	\$ 315,176
Federal awards	78,028	32,804
Federal food program	9,478	-
Parent fees - non certified	6,336	-
Contribution from ASI	66,580	93,784
Interest income	809	2,984
	647,813	444,748
Total operating revenue		
Operating expenses		
Program services - child care services	563,836	379,146
Support services - administrative	83,977	65,602
	647,813	444,748
Total operating expenses		
Change in net assets	-	-
Net assets, beginning	-	-
Net assets, end	\$ -	\$ -

See Notes to Financial Statements.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Statement of Functional Expenses  
Year Ended June 30, 2022  
With Summarized Totals for the Year Ended June 30, 2021**

	2022			2021
	Program services	Support services	Total	
Salaries	\$ 389,490	\$ -	\$ 389,490	\$ 240,404
Payroll taxes and benefits	138,932	-	138,932	136,052
Audit	-	26,000	26,000	16,000
Dues and memberships	90	-	90	2,262
Equipment	9,875	-	9,875	-
Instructional materials	11,530	-	11,530	358
Food supplies	12,995	-	12,995	-
Indirect costs	-	57,977	57,977	49,602
Other	924	-	924	70
<b>Total operating expenses</b>	<b>\$ 563,836</b>	<b>\$ 83,977</b>	<b>\$ 647,813</b>	<b>\$ 444,748</b>

DRAFT

See Notes to Financial Statements.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Statement of Cash Flows  
Year Ended June 30, 2022  
With Summarized Totals for the Year Ended June 30, 2021**

	2022	2021
Cash flows from operating activities		
Change in net assets	\$ -	\$ -
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Changes in operating assets and liabilities		
Grants and contracts receivable	(136,218)	197,092
Due from affiliate	23,228	(90,748)
Accounts payable	(164,725)	169,501
Accrued expenses	(3,000)	955
Grants and contracts payable	(39,999)	43,914
CDE reserves	223	5,132
	(320,491)	325,846
Net cash provided by (used in) operating activities	(320,491)	325,846
Net increase (decrease) in cash and cash equivalents	(320,491)	325,846
Cash and cash equivalents, beginning	335,259	9,413
Cash and cash equivalents, end	\$ 14,768	\$ 335,259
 Cash and cash equivalents consist of the following		
Cash and cash equivalents consist of the following	\$ -	\$ 320,714
CDE reserves	14,768	14,545
	\$ 14,768	\$ 335,259

See Notes to Financial Statements.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Notes to Financial Statements  
June 30, 2022**

**Note 1 - Business activity and summary of significant accounting policies**

**Business activity**

The State Preschool, General Child Care and Prekindergarten Programs (the "Child Care Programs"), component units of Cal Poly Pomona Foundation, Inc. (the "Foundation"), are funded by the California Department of Education ("CDE"). The purpose of the Child Care Programs is to provide day care and child development services.

**Basis of accounting**

The accompanying financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP") and the accounting disclosures prescribed in the *California Department of Education Audit Guide* issued by the California Department of Education.

**Financial statement presentation**

The Foundation's Child Care Programs are required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and new assets with donor restriction, which are described as follows:

- *Net assets without donor restrictions* – Net assets for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets may be designated for specific purposes by action of the Board.
- *Net assets with donor restrictions* – Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time, purpose or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. At June 30, 2022, the Child Care Programs had no net assets with donor restrictions.

**Cash and cash equivalents**

The Child Care Programs are affiliated and integrated with the Foundation, who performs a number of fiscal services on behalf of the Child Care Programs, including the management of cash. Therefore, the cash and cash equivalents are displayed as claims on cash in the accompanying statement of financial position.

**Grants and contracts receivable**

Grants and contracts receivable generally consist of amounts due from federal and state granting agencies. The Child Care Programs consider all accounts receivable to be fully collectible and, as such, an allowance for doubtful accounts is not considered necessary.

**Property and equipment**

Property and equipment are stated at cost less accumulated depreciation. Depreciation is computed using the straight-line method over the estimated useful lives. Repairs and maintenance are charged to expense as incurred. It is the Foundation's policy to capitalize property and equipment with a cost of \$5,000 or greater.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Notes to Financial Statements  
June 30, 2022**

Property and equipment acquired by the Foundation's Child Care Programs are considered owned by the Foundation. However, government funding sources maintain an equitable interest in the property and equipment purchased with grant monies as well as the right to determine the use of any proceeds from the sale of the assets.

**Revenue recognition**

State apportionments and federal grants are conditioned upon the Child Care Programs incurring qualifying costs. Accordingly, grant revenue is recognized to the extent that allowable expenses have been incurred, up to the maximum funding provided by the grant. Parent fees are recognized as revenue as services are performed. Grants payable consists of amounts received which have not been earned. These amounts are transferred to revenue when earned.

Under CDE programs, families may be responsible for paying a portion of the childcare, referred to as parent fees. Parent fees are determined based on the family's income and size. The Foundation collects parent fees on the first day of every month and recognizes as revenue when services have been provided.

Contributions received are recorded as support without donor restrictions or support with donor restrictions depending on the existence or nature of any donor restrictions. Contributions for which donors have imposed restrictions which limit the use of the donated assets are reported as restricted support if the restrictions are not met in the same reporting period. When such donor-imposed restrictions are met in subsequent reporting periods, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from restrictions. Contributions for which donors have not stipulated restrictions, as well as contributions for which donors have stipulated restrictions that are met within the same reporting period are reported as support without donor restrictions. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return to the donor, are not recognized until the conditions on which they depend have been substantially met.

**Income taxes**

The Foundation is a not-for-profit organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and the Foundation qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). Accordingly, no provision for income taxes is included in the accompanying financial statements.

The Foundation has no unrecognized tax benefits at June 30, 2022. The Foundation's federal and state income tax returns prior to 2019 and 2018, respectively, are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

If applicable, the Foundation recognizes interest and penalties associated with tax matters as part of income tax expense and includes accrued interest and penalties with accrued expenses in the statement of financial position.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Notes to Financial Statements  
June 30, 2022**

**Functional allocation expenses**

The costs of providing programs and activities have been summarized on a functional basis in the statement of activities. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the various functions benefited based on total expenses.

**Use of estimates**

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may differ from these estimates.

**Comparative totals**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Child Care Programs' financial statements for the year ended June 30, 2021, from which the summarized information was derived.

**Subsequent events**

The Child Care Programs have evaluated subsequent events through {DATE}, which is the date these financial statements were available to be issued.

**Note 2 - Liquidity and availability**

The Child Care Programs regularly monitor liquidity required to meet their operating needs and other contractual commitments, while also striving to maximize the investment of their available funds. The Child Care Programs have various sources of liquidity at their disposal including cash and cash equivalents and receivables. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Child Care Programs consider all expenditures related to their ongoing activities as well as the conduct of services undertaken to support those activities to be general expenditures.

At June 30, 2022, the Child Care Programs had the following financial assets and liquidity resources available over the next 12 months:

Claims on cash	\$ -
Grants and contracts receivable	160,350
Due from affiliate	<u>70,556</u>
Total assets available	<u><u>\$ 230,906</u></u>

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Notes to Financial Statements  
June 30, 2022**

**Note 3 - Child development reserves**

The funding agreements with the California Department of Education allow the Child Care Programs to record reserves for the amounts not earned during the current year, up to certain amounts. These reserves are presented as a liability and restricted cash for financial statement purposes and are not included in the current year revenue. As of June 30, 2022, the balance of reserves was \$14,768.

**Note 4 - Related party transactions**

The Child Care Programs operate from facilities paid for by California State Polytechnic University, Pomona. The Foundation performs fiscal administration for the Child Care Programs. The Foundation's fee is 10% for fiscal administration.

The Child Care Programs' teaching staff consist of employees from Associated Students, Inc. California State Polytechnic University, Pomona ("ASI"). On a monthly basis, the Child Care Programs reimburse ASI for salaries, benefits, and pension costs. All expenses not covered by contract revenues are covered by ASI, thus, resulting in a contribution.

**Note 5 - Contingencies**

**State contracts**

The Child Care Programs have received grant funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, management believes that any required reimbursements will not be material.

**Coronavirus**

On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. There has been significant disruption to services since the start of the pandemic. Over the past year, services have had a slow return to normalcy. The full extent of the financial impact and duration cannot be reasonably estimated at this time.

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**Supplementary Information**



**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Schedule of Expenditures of Federal and State Awards  
Year Ended June 30, 2022**

<u>Program Name</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-through Grantor's Number</u>	<u>Program or award amount</u>	<u>Expenditures</u>
Federal programs:				
Department of Agriculture Passed through the State of California Department of Education Child Care Food Program	10.558	CACFP-22	\$ 36,300	\$ 9,478
Department of Health and Human Services Passed through the State of California Department of Education Child Care and Development Fund CCDF General Child Care and Development Program - CCDF Cluster	93.575 / 93.596	CCTR-1075	96,900	78,028
Total Federal awards			<u>133,200</u>	<u>87,506</u>
State programs:				
California State Department of Education Child Development Services State Preschool		CSPP-1162	442,041	347,542
State Preschool		CSPP-0166	383,614	496
General Child Care & Development		CCTR-1075	170,181	136,954
General Child Care & Development		CCTR-0071	231,695	83
Prekindergarten and Family Literacy Support		CPKS-1024	2,500	1,507
Total State awards			<u>1,230,031</u>	<u>486,582</u>
Total Federal and State awards			<u>\$ 1,363,231</u>	<u>\$ 574,088</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Combining Statement of Activities  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CTTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
<b>Revenue:</b>				
State apportionments	\$ 348,038	\$ 137,037	\$ 1,507	\$ 486,582
Federal awards	-	78,028	-	78,028
Federal food program	9,478	-	-	9,478
Parent fees - non certified	5,904	432	-	6,336
Contribution from ASI	57,549	9,031	-	66,580
Interest income	419	389	1	809
Total revenue	<u>421,388</u>	<u>224,917</u>	<u>1,508</u>	<u>647,813</u>
<b>Program expenses:</b>				
Salaries	255,928	133,562	-	389,490
Employee benefits	95,633	43,299	-	138,932
Books and supplies	14,131	9,023	1,371	24,525
Equipment	4,281	5,594	-	9,875
Services and other operating expenses	14,014	13,000	-	27,014
Indirect costs	37,401	20,439	137	57,977
Total program expenses	<u>421,388</u>	<u>224,917</u>	<u>1,508</u>	<u>647,813</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Combining Schedule of Expenditures by State Categories  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CTTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
State Expense category:				
1000 Certificated salaries	\$ 14,568	\$ 3,625	\$ -	\$ 18,193
2000 Classified salaries	241,360	129,937	-	371,297
3000 Employee benefits	95,633	43,299	-	138,932
4000 Books, supplies and equipment	14,131	9,023	1,371	24,525
5000 Services & other operating	14,014	13,000	-	27,014
6000 Capital outlay	4,281	5,594	-	9,875
Indirect costs	37,401	20,439	137	57,977
Total expenses claimed for reimbursement	<u>421,388</u>	<u>224,917</u>	<u>1,508</u>	<u>647,813</u>
Total supplemental expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total</b>	<b><u>\$ 421,388</u></b>	<b><u>\$ 224,917</u></b>	<b><u>\$ 1,508</u></b>	<b><u>\$ 647,813</u></b>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Reconciliation of CDE and GAAP Expense Reporting  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CCTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
Schedule of Expenditures by State Categories (CDE)	\$ 421,388	\$ 224,917	\$ 1,508	\$ 647,813
Adjustments to Reconcile Differences in Reporting: Nonreimbursable expenses	-	-	-	-
Combining Statement of Activities (GAAP)	\$ 421,388	\$ 224,917	\$ 1,508	\$ 647,813

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Combining Schedule of Reimbursable Equipment Expenditures  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CCTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
Unit cost under \$5,000 item	\$ 4,281	\$ 5,594	\$ -	\$ 9,875
Unit cost over \$5,000 with approval	-	-	-	-
Unit cost over \$5,000 without approval	-	-	-	-
<b>Total expenses</b>	<b>\$ 4,281</b>	<b>\$ 5,594</b>	<b>\$ -</b>	<b>\$ 9,875</b>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Combining Schedule of Renovation and Repair Expenditures  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CCTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
Unit cost over \$10,000 with approval	\$ -	\$ -	\$ -	\$ -
Unit cost over \$10,000 without approval	-	-	-	-
<b>Total renovation and repair expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Combining Schedule of Reimbursable Administrative Costs  
Year Ended June 30, 2022**

	<b>State Preschool Program (CSPP-1162)</b>	<b>General Child Care &amp; Development Program (CCTR-1075)</b>	<b>Prekindergarten and Family Literacy Support (CPKS-1024)</b>	<b>Total</b>
Administrative expenses				
Indirect costs	\$ 37,401	\$ 20,439	\$ 137	\$ 57,977
Services/audit	13,000	13,000	-	26,000
	<u>\$ 50,401</u>	<u>\$ 33,439</u>	<u>\$ 137</u>	<u>\$ 83,977</u>

See Independent Auditor's Report and Notes to Schedule of Expenditures and Child Care and Development Program Supplemental Information.

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Notes to Schedule of Expenditures and  
Child Care and Development Program Supplemental Information  
June 30, 2022**

**Note 1 - General**

The accompanying schedule of expenditures of federal and state awards presents the activity of all federal and state award programs of the Child Care Programs for the year ended June 30, 2022. Such expenditures are recognized following the cost principles contained in the California Department of Education Audit Guide, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Note 2 - Basis of accounting**

The accompanying schedule of expenditures of federal and state awards is prepared on the accrual basis of accounting in conformity with GAAP as described in the notes to the financial statements.

**Note 3 - Allowable indirect costs**

The Foundation elected to use the 10-percent de minimis indirect cost rate as allowed under the California Department of Education Audit Guide.

**Note 4 - Allowable direct costs**

Interest expense is only allowable as a reimbursable cost in certain circumstance when it has been preapproved by the administering state department or relates to the lease, purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2022.

All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent transactions were claimed to a child development contract for the year ended June 30, 2022.

Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2022.

**Note 5 - Reconciliation of California Department of Education ("CDE") and GAAP expense reporting**

The supplementary combining statement of activities and basic financial statements present financial data in conformity with GAAP. The other supplementary financial data presented in the audit, including data in the combining schedule of expenditures by state categories, present expenditures according to CDE reporting requirements. Reporting differences arise because CDE contract funds must be expended during the contract period (usually one year). Specifically, program amounts that are capitalized and depreciated over multiple years under GAAP are expensed in the contract period under CDE requirements. To address such reporting differences, the audit report includes a reconciliation of CDE and GAAP expense reporting.



Contractor Name: Cal Poly Pomona Foundation, Inc.

Contract Number: CSPP-1162

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

Fiscal Year Ended: June 30, 2022

Vendor Code: E923

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

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

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

Total enrollment and attendance forms to attach: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	4,684	0	4,684	4,559.3860
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	4,380	0	4,380	N/A
Total Non-Certified Days of Enrollment	872	0	872	777.1110
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	234	0	234	N/A

**Section 3 – Revenue**

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	0	9,478	9,478
County Maintenance of Effort (EC Section 8279)	0	0	0
Other:	0	0	0
Other:	0	0	0
<b>TOTAL RESTRICTED INCOME</b>	<b>0</b>	<b>9,478</b>	<b>9,478</b>

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve	0	0	0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	28,681	0	28,681
Interest Earned on Child Development Apportionment Payments	0	419	419
Fees for Non-Certified Children	5,904	0	5,904
Unrestricted Income: Head Start	0	0	0
Other:	0	0	0
Other:	0	0	0

**Section 4 - Reimbursable Expenses**

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)	0	0	0
1000 Certificated Salaries	14,566	2	14,568
2000 Classified Salaries	241,360	0	241,360
3000 Employee Benefits	95,632	1	95,633
4000 Books and Supplies	2,591	11,540	14,131
5000 Services and Other Operating Expenses	15,579	(1,565)	14,014
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	4,281	0	4,281
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Indirect Costs (include in Total Administrative Cost)	36,805	596	37,401
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>410,814</b>	<b>10,574</b>	<b>421,388</b>

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

Approved Indirect Cost Rate: 10.0%

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	36,805	13,596	50,401
Total Staff Training Cost (included in Reimbursable Expenses)	435	129	564

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

**Section 5 - Supplemental Funding**

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	0	0	0
Other: Contribution from ASI	0	57,549	57,549
Other:	0	0	0
<b>TOTAL SUPPLEMENTAL REVENUE</b>	<b>0</b>	<b>57,549</b>	<b>57,549</b>

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	0	0	0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Books and Supplies	0	0	0
5000 Services and Other Operating Expenses	0	0	0
6000 Equipment / Capital Outlay	0	0	0
Depreciation or Use Allowance	0	0	0
Indirect Costs	0	0	0
Non-Reimbursable Supplemental Expenses	0	0	0
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Section 6 - Summary**

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	4,684	0	4,684
Days of Operation	234	0	234
Days of Attendance (including MHCS)	4,380	0	4,380
Total Certified Adjusted Days of Enrollment	N/A	N/A	4,559.3860
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	777.1110
Restricted Program Income	0	9,478	9,478
Transfer from Reserve	0	0	0
Interest Earned on Apportionment Payments	0	419	419
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	410,814	10,574	421,388
Total Administrative Cost	36,805	13,596	50,401
Total Staff Training Cost	435	129	564
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

**Section 7 – Auditor’s Assurances**

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

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

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

**Section 8 – Comments**

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

None.

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**California State Preschool Program – Form 1A  
 Certified Children Days of Enrollment and Attendance from July 2021 – December 2021**

**Pilot Program: None**

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Three Years and Older Full-time	1,554	0	1,554	1.0000	1,554.0000
Three Years and Older Three-quarters-time	576	0	576	0.7500	432.0000
Three Years and Older One-half-time	34	0	34	0.6193	21.0562
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.0000
Exceptional Needs Full-time	100	0	100	1.5400	154.0000
Exceptional Needs Three-quarters-time	21	0	21	1.1550	24.2550
Exceptional Needs One-half-time	2	0	2	0.9537	1.9074
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0.0000
Limited and Non-English Proficient Full-time	46	0	46	1.1000	50.6000
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0.0000
Limited and Non-English Proficient One-half-time	2	0	2	0.6193	1.2386

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0.0000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.0000
Severely Disabled Full-time	0	0	0	1.9300	0.0000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.0000
Severely Disabled One-half-time	0	0	0	1.1952	0.0000
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>2,335</b>	<b>0</b>	<b>2,335</b>	N/A	<b>2,239.0572</b>

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>	<b>2,321</b>	<b>0</b>	<b>2,321</b>	N/A	N/A

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

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



**California State Preschool Program – Form 1B  
 Certified Children Days of Enrollment and Attendance from January 2022 – June 2022**

**Service County: Los Angeles**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Three Years and Older Full-time	1,162	0	1,162	1.0000	1,162.0000
Three Years and Older One-half-time	289	0	289	0.6334	183.0526
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.0000
Exceptional Needs Full-time	120	0	120	1.5400	184.8000
Exceptional Needs One-half-time	0	0	0	0.9754	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.2980	0.0000
Dual Language Learner Full-time	638	0	638	1.1000	701.8000
Dual Language Learner One-half-time	140	0	140	0.6334	88.6760
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6334	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus	0	0	0	2.2774	0.0000
Severely Disabled Full-time	0	0	0	1.9300	0.0000
Severely Disabled One-half-time	0	0	0	1.2225	0.0000
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>2,349</b>	<b>0</b>	<b>2,349</b>	N/A	<b>2,320.3286</b>

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
<b>DAYS OF ATTENDANCE</b>	<b>2,059</b>	<b>0</b>	<b>2,059</b>	N/A	N/A

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

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

**California State Preschool Program – Form 3A  
Non-Certified Children Days of Enrollment from July 2021 – December 2021**

**Pilot Program: None**

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.8000	0.0000
Toddlers (18 up to 36 months) Three-quarters-time	0	0	0	1.3500	0.0000
Toddlers (18 up to 36 months) One-half-time	0	0	0	0.9900	0.0000
Three Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Three Years and Older Full-time	300	0	300	1.0000	300.0000
Three Years and Older Three-quarters-time	90	0	90	0.7500	67.5000
Three Years and Older One-half-time	90	0	90	0.6193	55.7370
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.0000
Exceptional Needs Full-time	0	0	0	1.5400	0.0000
Exceptional Needs Three-quarters-time	0	0	0	1.1550	0.0000
Exceptional Needs One-half-time	0	0	0	0.9537	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus	0	0	0	1.2980	0.0000
Limited and Non-English Proficient Full-time	0	0	0	1.1000	0.0000
Limited and Non-English Proficient Three-quarters-time	0	0	0	0.8250	0.0000
Limited and Non-English Proficient One-half-time	0	0	0	0.6193	0.0000
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect Three-quarters-time	0	0	0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6193	0.0000
Severely Disabled Full-time-plus	0	0	0	2.2774	0.0000
Severely Disabled Full-time	0	0	0	1.9300	0.0000
Severely Disabled Three-quarters-time	0	0	0	1.4475	0.0000
Severely Disabled One-half-time	0	0	0	1.1952	0.0000
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>	<b>480</b>	<b>0</b>	<b>480</b>	N/A	<b>423.2370</b>

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

**California State Preschool Program – Form 3B  
Non-Certified Children Days of Enrollment from January 2022 – June 2022**

**Service County: Los Angeles**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus	0	0	0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.8000	0.0000
Toddlers (18 up to 36 months) One-half-time	0	0	0	0.9900	0.0000
Three Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Three Years and Older Full-time	288	0	288	1.0000	288.0000
Three Years and Older One-half-time	104	0	104	0.6334	65.8736
Exceptional Needs Full-time-plus	0	0	0	1.8172	0.0000
Exceptional Needs Full-time	0	0	0	1.5400	0.0000
Exceptional Needs One-half-time	0	0	0	0.9754	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.2980	0.0000
Dual Language Learner Full-time	0	0	0	1.1000	0.0000
Dual Language Learner One-half-time	0	0	0	0.6334	0.0000
At Risk of Abuse or Neglect Full-time-plus	0	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect One-half-time	0	0	0	0.6334	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Severely Disabled Full-time-plus	0	0	0	2.2774	0.0000
Severely Disabled Full-time	0	0	0	1.9300	0.0000
Severely Disabled One-half-time	0	0	0	1.2225	0.0000
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>	<b>392</b>	<b>0</b>	<b>392</b>	N/A	<b>353.8736</b>

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

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**AUDITED ATTENDANCE AND FISCAL REPORT  
FOR CHILD DEVELOPMENT PROGRAMS**

Fiscal Year Ending **June 30, 2022**

Contract Number **CCTR-1075**

Vendor Code **E923**

Full Name of Contractor **Cal Poly Pomona Foundation, Inc.**

**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	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time	994		994	1.8000	1,789.2
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	88		88	1.3500	118.8
Toddlers (18 up to 36 months) One-half-time	61		61	0.9900	60.39
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time	222		222	1.0000	222
Three Years and Older Three-quarters-time (July to December 2021)	15		15	0.7500	11.25
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*	29		29	Direct Service Counties	18.3686
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**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	
Limited and Non-English Proficient Full-time	235		235	1.1000	258.5
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT</b>	<b>1,644</b>		<b>1,644</b>	<b>N/A</b>	<b>2,478.5086</b>
<b>DAYS OF OPERATION</b>	<b>229</b>		<b>229</b>	<b>N/A</b>	<b>N/A</b>
<b>DAYS OF ATTENDANCE</b>	<b>1,633</b>		<b>1,633</b>	<b>N/A</b>	<b>N/A</b>

\*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

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



**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**Section 2 - Days of Enrollment Non-Certified Children**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)		22	22	1.3500	29.7
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older Three-quarters-time (July to December 2021)		34	34	0.7500	25.5
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*		72	72	Direct Service Counties	45.6048
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

\*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

**Contract Number** **CCTR-1075**

**Full Name of Contractor** **Cal Poly Pomona Foundation, Inc.**

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

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT</b>		<b>128</b>	<b>128</b>	<b>N/A</b>	<b>100.8048</b>

**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**Section 3 - Revenue**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs			
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>			
Transfer From Reserve			
Waived Family Fees for Certified Children	21,443		21,443
Interest Earned on Child Development Apportionment Payments		389	389
Unrestricted Income - Fees for Non-Certified Children	432		432
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
<b>Total Revenue</b>	<b>432</b>	<b>389</b>	<b>821</b>

Comments:

**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**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	3,622	3	3,625
2000 Classified Salaries	129,937		129,937
3000 Employee Benefits	43,299		43,299
4000 Books and Supplies	8,308	715	9,023
5000 Services and Other Operating Expenses	13,590	-590	13,000
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	5,594		5,594
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)	19,885	554	20,439
Non-Reimbursable (State use only)			
<b>Total Reimbursable Expenses</b>	<b>224,235</b>	<b>682</b>	<b>224,917</b>
Total Administrative Cost (included in Section 4 above)	10,295	23,144	33,439
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: 10.0%

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

**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**Section 5 - Supplemental Revenue**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: Contribution from ASI		9,031	9,031
Other:			
<b>Total Supplemental Revenue</b>		<b>9,031</b>	<b>9,031</b>

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**Section 6 - Supplemental Expenses**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
<b>Total Supplemental Expenses</b>			

**Contract Number** CCTR-1075

**Full Name of Contractor** Cal Poly Pomona Foundation, Inc.

**Section 7 - Summary**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	1,644		1,644
Days of Operation	229		229
Days of Attendance	1,633		1,633
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children	21,443		21,443
Interest Earned on Child Development Apportionment Payments		389	389
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	224,235	682	224,917
Total Administrative Cost	10,295	23,144	33,439
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 2,478.5086

Total Non-Certified Adjusted Days of Enrollment 100.8048

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

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

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

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

**AUDITED DAYS OF ENROLLMENT FOR CHILD DEVELOPMENT PROGRAMS THREE YEARS AND OLDER ONE-HALF-TIME DIRECT SERVICE COUNTIES**

Fiscal Year Ending **June 30, 2022**

Contract Number **CCTR-1075**

Vendor Code **E923**

Full Name of Contractor **Cal Poly Pomona Foundation, Inc.**

**Days of Enrollment - Certified Children (Direct Service Counties)**

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles	29		29	0.6334	18.3686
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
<b>Total Certified Days Of Enrollment - Direct Service Counties</b>	<b>29</b>		<b>29</b>	<b>N/A</b>	<b>18.3686</b>

\*Total certified days of enrollment direct service counties for three years and older one-half-time must be reported on AUD9500 page 1 or AUD9500MHCS page 5

Contract Number

CCTR-1075

Full Name of Contractor **Cal Poly Pomona Foundation, Inc.****Days of Enrollment - Non-Certified Children (Direct Service Counties)**

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles	72		72	0.6334	45.6048
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
<b>Total Non-Certified Days Of Enrollment - Direct Service Counties</b>	<b>72</b>		<b>72</b>	<b>N/A</b>	<b>45.6048</b>

\*Total non-certified days of enrollment direct service counties for three years and older one-half-time must be reported on AUD9500 page 3 or AUD9500MHCS page 7



Contract Number

CCTR-1075

Full Name of Contractor **Cal Poly Pomona Foundation, Inc.**

**Days of Enrollment - Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (Direct Service Counties)**  
 Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles				0.6334	
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
<b>Total Certified Days of Enrollment with Mental Health Consultation Services Recipient(s) - Direct Service Counties</b>				<b>N/A</b>	

\*Total certified days of enrollment with mental health consultation service recipient(s) direct service counties for three years and older one-half-time must be reported on AUD9500MHCS page 1

Contract Number **CCTR-1075**

Full Name of Contractor **Cal Poly Pomona Foundation, Inc.**

**Days of Enrollment - Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (Direct Service Counties)**

Three Years and Older One-half-time (January 2022 through June 2022)

	Column A Cumulative Jan to Jun 2022	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Alameda				0.6014	
Contra Costa				0.6139	
El Dorado				0.6313	
Los Angeles				0.6334	
Marin				0.6040	
Mono				0.6140	
Napa				0.6528	
Orange				0.6541	
Placer				0.6567	
San Diego				0.6375	
San Francisco				0.6286	
San Mateo				0.6051	
Santa Barbara				0.6267	
Santa Clara				0.6036	
Santa Cruz				0.6402	
Sonoma				0.6507	
Ventura				0.6465	
Yolo				0.6312	
<b>Total Non-Certified Days of Enrollment with Mental Health Consultation Services Recipient(s) - Direct Service Counties</b>				<b>N/A</b>	

\*Total non-certified days of enrollment with mental health consultation service recipient(s) direct service counties for three years and older one-half-time must be reported on AUD9500MHCS page 3

**California Department of Education  
Audited Fiscal Report for  
California State Preschool Program Support Contracts**

**Section 1 – Revenue**

Restricted Income	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative per Audit
County Maintenance of Effort (EC Section 8279)	0	0	0
Other:	0	0	0
<b>TOTAL RESTRICTED INCOME</b>	<b>0</b>	<b>0</b>	<b>0</b>

Other Income	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative per Audit
Interest Earned on Apportionment Payments	0	2	2
Unrestricted Income – Other:	0	0	0

Comments:

**Section 2 – Reimbursable Expenses**

Cost Category	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	0	0	0
2000 Classified Salaries	0	0	0
3000 Employee Benefits	0	0	0
4000 Books and Supplies	1,371	0	1,371
5000 Services and Other Operating Expenses	0	0	0
6100/6200 Other Approved Capital Outlay	0	0	0
6400 New Equipment (program-related)	0	0	0
6500 Equipment Replacement (program-related)	0	0	0
Depreciation or Use Allowance	0	0	0
Indirect Costs (include in Total Administrative Cost)	137	0	137
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>1,508</b>	<b>0</b>	<b>1,508</b>

Specific Item of Reimbursable Expenses	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Administrative Cost (included in Reimbursable Expenses)	137	0	137

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

**Section 4 – Summary**

Description	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income	0	0	0
Interest Earned on Apportionment Payments	0	2	2
Total Reimbursable Expenses	1,508	0	1,508
Total Administrative Cost	137	0	137
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

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

Approved Indirect Cost Rate: 10.0%

California Department of Education  
 Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2022

Vendor Code: E923

Contractor Name: Cal Poly Pomona Foundation, Inc.

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

1. Beginning Balance (2020–21 AUD 9530A Ending Balance): 14,545

2. Plus Transfers to Reserve Account:

2020–21 Contract No.	Per 2020–21 Post-Audit CDFS 9530
<b>Total Transferred from 2020–21 Contracts</b>	<b>0</b>

3. Less Excess Reserve to be Billed:  

4. 2020–21 CDFS 9530 Reserve Balance After Billing: 14,545

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

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	223		223

6. Less Transfers to Contracts from Reserve:

2021–22 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
<b>Total Transferred to Contracts</b>	<b>0</b>	<b>0</b>	<b>0</b>

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2022	14,768	0	14,768

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

**Cal Poly Pomona Foundation, Inc.  
State Preschool, General Child Care  
and Prekindergarten Programs**

**Schedule of State Findings  
June 30, 2022**

There were no findings for the fiscal year ended June 30, 2022.

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Independent Auditor's 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*

The Board of Directors  
Cal Poly Pomona Foundation, Inc.  
(A California State University Auxiliary Organization)

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Cal Poly Pomona Foundation, Inc. (the "Foundation") State Preschool, General Child Care and Prekindergarten Programs (the "Child Care Programs"), which comprise the statement of financial position as of June 30, 2022, 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 [Date].

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Foundation's Child Care Programs' internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Foundation's Child Care Programs' internal control. Accordingly, we do not express an opinion on the effectiveness of the Foundation's Child Care Programs' 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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

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



## Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Los Angeles, California

[Date]

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