

COASTSIDE CHILDREN'S PROGRAMS, INC.
REPORT ON AUDIT OF FINANCIAL STATEMENTS AND
ADDITIONAL INFORMATION
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2018)

CONTENTS

	<u>Page</u>
GENERAL INFORMATION	1
INDEPENDENT AUDITOR'S REPORT	2-4
FINANCIAL STATEMENTS	
Statement of Financial Position	5
Statement of Activities	6
Statement of Cash Flows.....	7
Statement of Functional Expenses	8
NOTES TO FINANCIAL STATEMENTS	9-18
ADDITIONAL INFORMATION.....	19
Schedule of Expenditures of Federal, State, and County Awards	20
Schedule of Findings and Questioned Costs	21
ADDITIONAL REPORTS	22-24
SUPPLEMENTAL INFORMATION.....	25
Combining Statement of Financial Position	26
Combining Statement of Activities	27
Schedule of Expenditures by State Categories.....	28
Schedule of Administrative Expenditures by State Categories	29
Schedule of Renovation and Repair Expenditures	30
Schedule of Equipment Expenditures	31
Audited Attendance and Fiscal Reports.....	32-55
Audited Reserve Account and Activity Report	56

COASTSIDE CHILDREN'S PROGRAMS, INC.

GENERAL INFORMATION

YEAR ENDED JUNE 30, 2019

Agency Name: COASTSIDE CHILDREN'S PROGRAMS, INC.

Type of Agency: A CALIFORNIA NONPROFIT CORPORATION

**Child Development
Program Numbers:** CHILD DEVELOPMENT PROGRAMS:
CCTR-8243 GENERAL CHILD CARE CENTER
CSP-8257 STATE
PRESCHOOL

Address of Agency: P.O. BOX 576
494 MIRAMONTES AVENUE
HALF MOON BAY, CA 94019

Executive Director: ELISA MAGIDOFF

Period Covered: JULY 1, 2018 - JUNE 30, 2019

Hours of Operation: 7:00 a.m. to 6:00 p.m.

Number of Days Operating: 240

INDEPENDENT AUDITOR'S REPORT

November 12, 2019

Board of Directors
Coastside Children's Programs, Inc.
Half Moon Bay, California

Report on the Financial Statements

I have audited the accompanying financial statements of Coastside Children's Programs, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, cash flows, and functional expenses 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.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I 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 auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Coastside Children's Programs, Inc. as of June 30, 2019, 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 Matters

Other Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal, state and county awards, 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 my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Supplemental Information

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards and the supplementary reporting requirements of the California Department of Education as found on pages 26 through 56, are presented for purposes of additional analysis and are not a required component 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

Board of Directors
Coastside Children's Programs, Inc.
Page Three

procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

The Coastside Children's Programs, Inc.'s 2018 financial statements, were audited by me, and I expressed an unmodified audit opinion on those audited financial statements in my report dated September 10, 2018. In my opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated November 12, 2019, on my consideration of Coastside Children's Programs, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Coastside Children's Programs, Inc.'s internal control over financial reporting and compliance.


Healy and Associates
Concord, California

COASTSIDE CHILDREN'S PROGRAMS, INC.

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION AS OF JUNE 30, 2018)

	June 30	
<u>ASSETS</u>	<u>2019</u>	<u>2018</u>
CURRENT ASSETS:		
Cash and equivalents	\$ 348,428	\$ 352,808
Accounts and grants receivable	35,822	142,800
Investments	252,160	-
Prepaid expenses	18,145	9,071
TOTAL CURRENT ASSETS	<u>654,555</u>	<u>504,679</u>
 Property and equipment, net	 368,826	 384,214
 Deposits	 <u>17,094</u>	 <u>17,688</u>
 TOTAL ASSETS	 <u><u>\$1,040,475</u></u>	 <u><u>\$ 906,581</u></u>
 <u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES:		
Accounts payable and accrued expenses	\$ 127,691	\$ 129,555
Deferred revenue	55,806	47,915
SDE reserve fund	50,591	35,384
Lines of credit	-	-
TOTAL CURRENT LIABILITIES	<u>234,088</u>	<u>212,854</u>
 TOTAL LIABILITIES	 <u>234,088</u>	 <u>212,854</u>
 COMMITMENTS AND CONTINGENCIES		
 NET ASSETS:		
Without Donor Restrictions:		
General	749,466	641,678
Board Designated	50,000	25,000
With Donor Restrictions	<u>6,921</u>	<u>27,049</u>
 TOTAL NET ASSETS	 <u>806,387</u>	 <u>693,727</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$1,040,475</u></u>	 <u><u>\$ 906,581</u></u>

See Notes to Financial Statements

COASTSIDE CHILDREN'S PROGRAMS, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

	Without Donor Restrictions	With Donor Restrictions	Total All Funds	
			2019	2018
REVENUE AND SUPPORT				
Government grants and contracts	\$ 292,156	\$ -	\$ 292,156	\$ 334,468
County contract	28,880	-	28,880	28,880
Tuition and parent fees	1,048,837	-	1,048,837	888,527
Foundation and other grants	29,648	221,921	251,569	254,368
Donations	13,149	-	13,149	13,670
Interest	2,207	-	2,207	44
Other income	2,281	-	2,281	5,434
Fundraising	30,634	-	30,634	31,898
In-kind revenue	18,659	-	18,659	-
Net assets released from restrictions:	242,049	(242,049)	-	-
TOTAL REVENUE AND SUPPORT	1,708,500	(20,128)	1,688,372	1,557,289
EXPENSES				
Program services	1,295,105	-	1,295,105	1,292,703
Support services	269,812	-	269,812	226,710
Fundraising	10,795	-	10,795	7,199
TOTAL EXPENSES	1,575,712	-	1,575,712	1,526,612
CHANGE IN NET ASSETS	132,788	(20,128)	112,660	30,677
NET ASSETS, beginning of year	666,678	27,049	693,727	663,050
NET ASSETS, end of year	\$ 799,466	\$ 6,921	\$ 806,387	\$ 693,727

See Notes to Financial Statements

COASTSIDE CHILDREN'S PROGRAMS, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

	Total All Funds	
	<u>2019</u>	<u>2018</u>
Cash flows from operating activities		
Changes in net assets	\$ 112,660	\$ 30,677
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	34,388	50,072
Changes in assets and liabilities:		
Accounts and grants receivable	106,978	13,449
Deposits	594	4,135
Prepaid expenses	(9,074)	2,845
Accounts payable and accrued expenses	(1,864)	(11,006)
SDE reserve	15,207	5
Deferred revenue	7,891	9,430
Net cash provided by operating activities	<u>266,780</u>	<u>99,607</u>
Cash flows from investing activities		
Change in investments	(252,160)	-
Property and equipment purchases	(19,000)	(1,028)
Net cash used by investing activities	<u>(271,160)</u>	<u>(1,028)</u>
Net (decrease) increase in cash and equivalents	(4,380)	98,579
Cash and equivalents:		
Beginning of year	<u>352,808</u>	<u>254,229</u>
End of year	<u>\$ 348,428</u>	<u>\$ 352,808</u>

See Notes to Financial Statements

COASTSIDE CHILDREN'S PROGRAM
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019
(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

	Programs	Support Services	Fundraising	Total All Funds	
				2019	2018
Wage expense	\$ 914,622	\$178,958	\$ -	\$1,093,580	\$1,010,219
Payroll taxes	51,042	28,027	-	79,069	80,980
Employee benefits	50,764	11,250	-	62,014	63,557
Instructional supplies	85,328	647	-	85,975	106,902
Other supplies	4,775	4,921	-	9,696	11,232
Consultants and lecturers	13,098	8,426	-	21,524	30,126
Travel, conferences, and training	8,857	4,207	20	13,084	16,933
Dues, memberships, and licenses	8,748	2,832	-	11,580	15,518
Insurance	16,412	2,568	-	18,980	14,103
Utilities and housekeeping	46,686	6,486	-	53,172	46,864
Rentals, leases, and repairs	37,015	9,184	-	46,199	46,452
Other services and other operating	18,111	4,365	5,316	27,792	33,654
Depreciation and amortization	31,876	2,512	-	34,388	50,072
In-kind	7,771	5,429	5,459	18,659	-
TOTAL EXPENSES	\$1,295,105	\$269,812	\$ 10,795	\$1,575,712	\$1,526,612

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE A – GENERAL

General

Coastside Children's Programs, Inc. (formerly Family Council of Half Moon Bay, Inc.) (Agency) is a public benefit corporation established in November 1975 to develop and provide quality, educational programs serving the needs of San Mateo County coastside children, youth and families of all income levels and ethnic and cultural backgrounds.

The Agency operates five centers that are funded through the California State Department of Education (SDE), grants, private tuition, and donations. The centers are as follows:

- Coastside Children's Programs Half Moon Bay Before/After School Center provides full and part time childcare for children aged four and one-half years old to twelve years old. The center is funded primarily through general childcare grants through the SDE and private tuition.
- Coastside Children's Programs Montara Before/After School Center provides full and part time childcare for children aged four and one-half years to twelve years old. The center is funded primarily through childcare grants through the SDE and private tuition.
- Coastside Children's Programs Half Moon Bay Preschool Center provides full and part time childcare for children aged two and one-half years old to five years old. The center is funded primarily through childcare grants through the SDE and private tuition.
- Coastside Children's Programs Montara Preschool Center provides full and part time childcare for children aged two and one-half years old to five years old. The center is funded primarily through childcare grants through the SDE, other grants, and private tuition.
- Coastside Children's Programs El Granada Before/After School provides full and part time childcare for children aged four and one-half years old to twelve years old. The center is funded primarily through childcare grants through the SDE and private tuition.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Accounting Method and Basis of Presentation

The accounting records of the Agency are maintained on the accrual basis of accounting. The financial statements of the Agency have been prepared in accordance with ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, which require the Agency to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Agency. These net assets may be used at the discretion of the Agency's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities.

Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires the Agency to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than three months, which are neither held for nor restricted by donors for long term purposes. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Receivables and Collections

The Agency has experienced negligible losses with collecting its receivables. Management determines the allowance for uncollectable accounts receivable based on historical experience, an assessment of economic conditions, and a review of subsequent collections. As such, no allowance for doubtful accounts was deemed necessary in 2019.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments

The Agency's financial instruments includes cash, cash equivalents and investments. The carrying amount of these financial instruments has been estimated by management to approximate fair value. Fair value is defined as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." When determining the inputs used to measure fair value, the highest priority is given to observable inputs and lowest priority is given to unobservable inputs. Accounting Standards Codification (ASC) 820-10, *Fair Value Measurement*, establishes a fair value hierarchy to prioritize the inputs used in measuring fair value.

The fair value hierarchy is categorized into three levels based on the inputs as follows:

Level 1— Quoted prices for identical assets and liabilities in active markets.

Level 2—Observable inputs other than Level 1, which include quoted prices for similar assets or liabilities in active markets, quoted prices from those willing to trade in markets that are not active, or other inputs that are observable or can be corroborated by market data for the term of the instrument.

Level 3—Unobservable inputs that are supported by little or no market activity and that are significant to the fair values of the assets and liabilities.

The Agency measured the fair value of investments using Level 1 inputs.

Property and Equipment

As further discussed in Note E, property and equipment, purchased in excess of \$1,500, with unrestricted funds are recorded at cost and depreciated using the straight-line method over the estimated useful life of the related asset. Fixed asset purchases in connection with California State Department of Education (SDE) and City of Half Moon Bay monies are expensed during the grant period. Title to SDE assets are retained by the Agency but may be required to be returned to the funder in the event the Agency discontinues the contracts with SDE. Donated assets and assets acquired with other donor-restricted funds are recorded at cost, or fair market value at time of donation, and depreciated using the straight-line method over estimated life of the related asset.

Board Designated Net Assets

The governing board has designated, from net assets without donor restrictions, net assets for a major maintenance reserve. During the year ended June 30, 2019, the Board increased the reserve from \$25,000 to \$50,000.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition

The Agency is supported primarily through tuition, government grants, and contributions. In accordance with ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends, or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions. As permitted by ASC 958, donor-restricted contributions whose restrictions are met in the same year may be reported as unrestricted support.

Deferred Revenue

Performance revenue is recognized as earned. Amounts received (advances) but not yet earned are reported as deferred revenue.

Donated Equipment, Supplies, and Services (In-kind)

Support arising from services and donated assets contributed by certain businesses and individuals has been recognized in the accompanying financial statements at the fair value of the services performed or assets contributed. The value of in-kind revenue is \$18,659 and \$0 for the year ended June 30, 2019 and 2018, respectively.

Functional Allocation of Expenses

The costs of program activities and supporting services have been summarized on a functional basis in the statements of functional expenses. The statement presents the natural classification of detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Indirect costs such as general and administrative expenses include costs that are not directly identifiable with any specific program, but which provide the overall support and direction of the Agency. Such expenses which are common to multiple functions have been allocated among the various functions benefited either based upon detailed time records, child enrollment, and estimates prepared by management personnel.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Comparative Financial Information and Reclassifications

The accompanying financial statements include certain prior-year summarized comparative information in total but not by net asset class. Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2018, from which the summarized information was derived.

Change in Accounting Principles

During the year ended June 30, 2019, the Agency adopted the requirements of the Financial Accounting Standards Board's ("FASB") Accounting Standards Update ("ASU") No. 2016-14, *Not-for-Profit Entities* (Topic 958): *Presentation of Financial Statements of Not-for-Profit Entities* ("ASU 2016-14"), required for annual reporting periods beginning after December 15, 2018. This update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provide about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 are the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets with donor restrictions. A footnote on liquidity and availability has also been added.

Recent Accounting Pronouncements

In May 2014, as part of its ongoing efforts to assist in the convergence of U.S. GAAP and International Financial Reporting Standards ("IFRS"), the FASB issued 2014-09, *Revenue from Contracts with Customers* (Topic 606). The new guidance sets forth a new five-step revenue recognition model which replaces the prior revenue recognition guidance in its entirety and is intended to eliminate numerous industry-specific pieces of revenue recognition guidance that have historically existed in U.S. GAAP. The underlying principle of the new standard is that a business or other Agency will recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects what it expects in exchange for the goods or services. The standard also requires more detailed disclosures and provides additional guidance for transactions that were not addressed completely in the prior accounting guidance. The ASU provides alternative methods of initial adoption and will become effective for private companies for annual periods beginning after December 15, 2019. The FASB has issued several updates to the standard which i) defer the original effective date from January 1, 2019 to January 1, 2019, while allowing for early

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)

adoption as of January 1, 2019 (ASU 2015-14); ii) clarify the application of the principal versus agent guidance (ASU 2016-08); and iii) clarify the guidance on inconsequential and perfunctory promises and licensing (ASU 2016-10). In May 2016, the FASB issued ASU 2016-12, *Revenue from Contracts with Customers* (Topic 606) *Narrow-Scope Improvements and Practical Expedients*, to address certain narrow aspects of the guidance including collectability criterion, collection of sales taxes from customers, noncash consideration, contract modifications and completed contracts. This issuance does not change the core principle of the guidance in the initial topic issued in May 2014. The Agency is currently evaluating the impact of adopting this new guidance on its financial statements.

In February 2016, the FASB issued ASU 2016-02, *Leases* (ASU 2016-02). ASU 2016-02 establishes a comprehensive new lease accounting model. The new standard clarifies the definition of a lease and causes lessees to recognize leases on the balance sheet as a lease liability with a corresponding right-of-use asset for leases with a lease term of more than one year. ASU 2016-02 is effective for financial statements issued for fiscal years beginning after December 15, 2019, and interim periods within those fiscal years. Early adoption is permitted. The new standard requires a modified retrospective transition for capital or operating leases existing at or entered into after the beginning of the earliest comparative period presented in the financial statements, but it does not require transition accounting for leases that expire prior to the date of initial application. The Agency is currently evaluating impact of adopting this new guidance on its financial statements.

Tax Exempt Status

The Agency has received exempt status under section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the State of California Revenue and Taxation Code. The Agency is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS along with related state filings. The related tax returns are subject to examination by federal and state taxing authorities generally for three years after they are filed. The Agency has no unrelated business income, and Management has analyzed tax positions taken and has concluded that, as of June 30, 2019, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE C – ACCOUNTS AND GRANTS RECEIVABLE

Accounts and grants receivable as of June 30, 2019 and 2018 include the following:

	<u>2019</u>	<u>2018</u>
San Mateo County	\$ 7,220	\$ 7,220
California Department of Education	17,418	95,423
Other grants and parent fees	11,184	1,313
Big LIFT Grant	-	38,844
Total accounts and grants receivable	<u>\$ 35,822</u>	<u>\$ 142,800</u>

NOTE D – INVESTMENTS

The composition and fair value level used on investments at June 30, 2019 is as follows:

	<u>Fair Value</u>	<u>Level 1</u>
Certificates of deposit	\$252,160	\$252,160

Activity for the year ended June 30, 2019, included interest of \$2,160 in the accompanying financial statements.

NOTE E – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Furniture and equipment	\$ 101,972	\$ 101,972
Leasehold improvements	119,733	119,733
Building and improvements	1,176,638	1,157,638
Total property and equipment	<u>1,398,343</u>	<u>1,379,343</u>
Less: Accumulated depreciation/amortization	<u>(1,029,517)</u>	<u>(995,129)</u>
Property and equipment, net	<u>\$ 368,826</u>	<u>\$ 384,214</u>

Depreciation expense for the years ended June 30, 2019 and 2018 is \$34,388 and \$50,072, respectively.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE F – LINES OF CREDIT

The Agency has 2 unsecured revolving lines of credit with 2 banks for a total amount available of \$350,000. Bank advances on the credit lines are payable on demand and carry interest rates of prime plus 1%-1.75%. The total outstanding balance on the lines of credit is \$0 at June 30, 2019 and 2018.

NOTE G – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

Cash	\$ 348,428
Accounts and grants receivable	35,822
Investments	<u>252,160</u>
Total financial assets	<u>636,410</u>
Less:	
Net assets with purpose restrictions to be met in one year	(6,921)
Board designated net assets	<u>(50,000)</u>
	<u>(56,921)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><u>\$ 579,489</u></u>

As part of the Agency's liquidity management, the Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Agency invests cash in excess of daily requirements, if available, in short-term investments.

NOTE H – COMMITMENTS

Operating Leases

The Agency leases multiple classroom spaces in Santa Mateo County under various lease agreements. Total rent expense is \$28,728 and \$23,064 for the years ended June 30, 2019 and 2018, respectively. Future commitments relating to these leases are as follows:

<u>Year Ending June 30</u>	
2020	\$22,849
2021	\$23,516
2022	\$24,204
2023	\$24,912
2024	\$25,641

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE I – EMPLOYEE BENEFITS

The Agency offers its employees who elect medical insurance coverage and work 30 or more hours per week, \$240 per month in benefit coverage in a cafeteria plan. In addition, the Agency offers a 403(b) deferred compensation plan with no match. Employees of the Agency are entitled to paid vacation based on hours worked per week. Employees gain a vested right to accumulated vacation. Accrued vacation payable at June 30, 2019 and 2018 is \$54,474 and \$43,589, respectively, and is reflected in accrued expenses in the accompanying financial statements. Personal paid time-off benefits are accumulated for each employee, but employees do not gain a vested right to the accumulated personal paid time-off. Accumulated benefits are therefore not recognized as a liability by the Agency, and the benefits are recorded as expenditures in the period taken.

NOTE J – CONTINGENCIES

Grant awards require the fulfillment of certain conditions as set forth in the instrument of grant. Failure to fulfill the conditions could result in the return of the funds to the grants. The Agency deems this contingency remote since by accepting the grants and their terms, it has accommodated the objectives of the Agency to the provisions of the grants. The Agency's management is of the opinion that the Agency has complied with the terms of all grants.

NOTE K – CONCENTRATION OF CREDIT RISK

Several financial institutions hold the Agency's cash and cash equivalents. At June 30, 2019 and 2018, the amount exceeding federally insured limits was approximately \$106,544 and \$ 32,337 respectively. The Agency does not consider this a significant risk as the financial institutions are considered very substantial entities within the financial community.

The Agency receives a substantial amount of its support from the state, and local governments. A significant reduction in the level of this support could affect the Agency's ability to continue to provide services.

COASTSIDE CHILDREN'S PROGRAMS, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2018)

NOTE L – NET ASSETS WITH DONOR RESTRICTIONS

The Agency had the following activity in net assets with donor restrictions for the year ended June 30, 2019 and 2018:

	<u>6/30/18</u>	<u>Awards</u>	<u>Releases</u>	<u>6/30/19</u>
Programs	<u>\$27,049</u>	<u>\$221,921</u>	<u>(\$242,049)</u>	<u>\$ 6,921</u>
Total	<u>\$27,049</u>	<u>\$221,921</u>	<u>(\$242,049)</u>	<u>\$6,921</u>

NOTE M – SUBSEQUENT EVENTS

In accordance with FASB Accounting Standards Codification Topic 855, "Subsequent Events," the Agency has evaluated subsequent events through November 12, 2019, which is the date these financial statements were available to be issued.

ADDITIONAL INFORMATION

COASTSIDE CHILDREN'S PROGRAMS, INC.**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND COUNTY AWARDS**

YEAR ENDED JUNE 30, 2019

<u>Program Name</u>	<u>Federal CFDA Number</u>	<u>Passthrough Grantor's Number</u>	<u>Award Amount</u>	<u>Disbursements Expenditures</u>
Federal:				
Passed through:				
California Department of Education:				
General Childcare and Development	93.575 & 93.596	CCTR-8243	\$ 86,098	\$ 85,736
California State Preschool Program	93.575 & 93.596	CSPP-8257	16,030	8,642
Total Federal Awards			<u>102,128</u>	<u>94,378</u>
State:				
California Department of Education:				
General Childcare and Development		CCTR-8243	156,674	156,014
California State Preschool Program		CSPP-8257	77,471	41,764
Total State Awards			<u>234,145</u>	<u>197,778</u>
County				
Human Services Agency - San Mateo County		73600-08-C005	28,880	28,880
Total County Awards			<u>28,880</u>	<u>28,880</u>
Total Awards			<u>\$ 365,153</u>	<u>\$ 321,036</u>

Basis of Presentation

The accompanying Schedule of Federal, State, and County Awards includes the expenditures of federal, state, and county awards of Coastside Children's Programs, Inc. These expenditures are presented on the accrual basis of accounting. Some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

COASTSIDE CHILDREN'S PROGRAMS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of *Coastside Children's Programs, Inc.*
2. There were no reportable conditions relating to the audit of the financial statements as discussed in the Independent Auditor's Report on Organization's Compliance and Internal Control over Financial Reporting.
3. No instances of noncompliance material to the financial statements of *Coastside Children's Programs, Inc.* were disclosed during the audit.

B. FINDINGS-FINANCIAL STATEMENTS AUDIT

Current year – None

Prior year - None

ADDITIONAL REPORTS

COASTSIDE CHILDREN'S PROGRAMS INC.

**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**

November 12, 2019

Board of Directors
Coastside Children's Programs, Inc.
Half Moon Bay, California

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Coastside Children's Programs, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued my report thereon dated November 12, 2019.

Internal Control Over Financial Reporting

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

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

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coastside Children's Programs, Inc.'s financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


Healy and Associates
Concord, California

SUPPLEMENTAL INFORMATION

COASTSIDE CHILDREN'S PROGRAMS, INC.
COMBINING STATEMENT OF FINANCIAL POSITION
JUNE 30, 2019

	Non-CDE Programs			Total
	CDE Programs	General Fund	Property & Equipment	
ASSETS				
CURRENT ASSETS:				
Cash and equivalents	\$ 50,591	\$ 297,837	\$ -	\$ 348,428
Accounts and grants receivable	17,418	18,404	-	35,822
Investments	-	252,160	-	252,160
Prepaid expenses	-	18,145	-	18,145
Due (to)/from other fund	(17,418)	17,418	-	-
TOTAL CURRENT ASSETS	50,591	603,964	-	654,555
Property and equipment, net	-	-	368,826	368,826
Deposits	-	17,094	-	17,094
TOTAL ASSETS	\$ 50,591	\$ 621,058	\$ 368,826	\$1,040,475
 LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES:				
Accounts payable and accrued expenses	\$ -	\$ 127,691	\$ -	\$ 127,691
Deferred revenue	-	55,806	-	55,806
SDE reserve	50,591	-	-	50,591
Line of credit	-	-	-	-
TOTAL CURRENT LIABILITIES	50,591	183,497	-	234,088
TOTAL LIABILITIES	50,591	183,497	-	234,088
 COMMITMENTS AND CONTINGENCIES				
NET ASSETS:				
Without donor restrictions	-	430,640	368,826	799,466
With donor restrictions	-	6,921	-	6,921
TOTAL NET ASSETS	-	437,561	368,826	806,387
TOTAL LIABILITIES AND NET ASSETS	\$ 50,591	\$ 621,058	\$ 368,826	\$1,040,475

COASTSIDE CHILDREN'S PROGRAMS, INC.
COMBINING STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2019

	CDE Programs		Non-CDE Programs	Total All Funds 2019
	CCTR-8243	CSPP-8257		
REVENUE AND SUPPORT				
CDE grants and contracts	\$ 241,750	\$ 50,406	\$ -	\$ 292,156
Other contracts	15,996	12,884	-	28,880
Tuition, parent fees, and materials	550,886	485,348	12,603	1,048,837
Foundation and other grants	10,000	204,620	36,949	251,569
Donations	-	-	13,149	13,149
Interest	-	-	2,207	2,207
Other income	-	-	2,281	2,281
Fundraising	-	-	30,634	30,634
In-kind revenue	-	-	18,659	18,659
TOTAL REVENUE AND SUPPORT	818,632	753,258	116,482	1,688,372
EXPENSES				
Certificated personnel	139,525	230,997	-	370,522
Classified personnel	345,060	292,922	85,076	723,058
Employee benefits	58,765	76,208	6,110	141,083
Books and supplies	51,614	39,851	4,206	95,671
Services and other operating expense	90,777	81,987	19,567	192,331
Depreciation and amortization	30,746	2,162	1,480	34,388
In-kind expenses	-	-	18,659	18,659
TOTAL EXPENSES	716,487	724,127	135,098	1,575,712
CHANGE IN NET ASSETS	\$ 102,145	\$ 29,131	\$ (18,616)	\$ 112,660

COASTSIDE CHILDREN'S PROGRAMS, INC.
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
YEAR ENDED JUNE 30, 2019

Expenditures	CCTR-8243	CSPP-8257	Total
1000 Certificated Personnel Sal.	\$ 139,525	\$ 230,997	\$ 370,522
2000 Classified Personnel Sal.	345,060	292,922	637,982
3000 Employee Benefits	58,765	76,208	134,973
4000 Books and Supplies	51,614	39,851	91,465
5000 Services and other operating expense	90,777	81,987	172,764
6000 Capital Outlay	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment	-	-	-
6500 Equipment Replacement	-	-	-
Depreciation on assets not purchased with public funds	30,746	2,162	32,908
Start-up expenses - service level exemption (a)	-	-	-
Total	\$ 716,487	\$ 724,127	\$ 1,440,614

Note: We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Agency were proper.

COASTSIDE CHILDREN'S PROGRAMS, INC.**SCHEDULE OF ADMINISTRATIVE EXPENDITURES BY STATE CATEGORIES**

YEAR ENDED JUNE 30, 2019

<u>Expenditures</u>	<u>CCTR-8243</u>	<u>CSPP-8257</u>	<u>Total</u>
1000 Certificated Personnel Sal.	\$ -	\$ -	\$ -
2000 Classified Personnel Sal.	91,880	64,749	156,629
3000 Employee Benefits	-	-	-
4000 Books and Supplies	-	-	-
5000 Services and other operating expense	-	-	-
6000 Capital Outlay	-	-	-
6100/6200 Other Approved Capital Outlay	-	-	-
6400 New Equipment	-	-	-
6500 Equipment Replacement	-	-	-
Depreciation on assets not purchased with public funds	-	-	-
Start-up expenses - service level exemption (a)	-	-	-
			-
Total	\$ 91,880	\$ 64,749	\$ 156,629

Note: We have examined the claims filed for reimbursement and the original supporting records covering the transactions under these contracts to an extent considered necessary to assure ourselves that the amounts claimed by the Agency were proper.

COASTSIDE CHILDREN'S PROGRAMS, INC.
SCHEDULE OF RENOVATION AND REPAIR EXPENDITURES
UTILIZING CONTRACT FUNDS
YEAR ENDED JUNE 30, 2019

Expenditures under \$7,500 unit cost		Expenditures over \$7,500 unit cost with CDE approval		Expenditures over \$7,500 unit cost without CDE approval	
Cost	Item	Cost	Item	Cost	Item
\$0	N/A	\$0	N/A	\$0	N/A

COASTSIDE CHILDREN'S PROGRAMS, INC.
SCHEDULE OF EQUIPMENT EXPENDITURES
UTILIZING CONTRACT FUNDS
YEAR ENDED JUNE 30, 2019

Expenditures under \$10,000 unit cost		Expenditures over \$10,000 unit cost with CDE approval		Expenditures over \$10,000 unit cost without CDE approval	
Cost	Item	Cost	Item	Cost	Item
\$0	N/A	\$0	N/A	\$0	N/A

Fiscal Year Ending

June 30, 2019

Contract Number

8243

CTTR

Vendor Code

M358

Full Name of Contractor

Coastside Children's Programs, 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				2.4426	0
Infants (up to 18 months) Full-time				2.0700	0
Infants (up to 18 months) Three-quarters-time				1.5525	0
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.8800	0
Three Years and Older Full-time-plus	213		213	1.1800	251.34
Three Years and Older Full-time	2,758		2,758	1.0000	2,758
Three Years and Older Three-quarters-time	2,236		2,236	0.7500	1,677
Three Years and Older One-half-time	4,586		4,586	0.5500	2,522.3

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, 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
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	22		22	1.1000	24.2
Limited and Non-English Proficient Three-quarters-time	16		16	0.8250	13.2
Limited and Non-English Proficient One-half-time	61		61	0.6050	36.905
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0

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

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, 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
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	0

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL DAYS OF ENROLLMENT	9,892		9,892	N/A	7,282.945
DAYS OF OPERATION	240		240	N/A	N/A
DAYS OF ATTENDANCE	9,892		9,892	N/A	N/A

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

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

Fiscal Year Ending

June 30, 2019

Contract Number

8243

CCTR

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, 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				2.4426	0
Infants (up to 18 months) Full-time				2.0700	0
Infants (up to 18 months) Three-quarters-time				1.5525	0
Infants (up to 18 months) One-half-time				1.1385	0
FCCH Infants (up to 18 months) Full-time-plus				2.2656	0
FCCH Infants (up to 18 months) Full-time				1.9200	0
FCCH Infants (up to 18 months) Three-quarters-time				1.4400	0
FCCH Infants (up to 18 months) One-half-time				1.0560	0
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.8800	0
Three Years and Older Full-time-plus	1,790		1,790	1.1800	2,112.2
Three Years and Older Full-time	4,350		4,350	1.0000	4,350
Three Years and Older Three-quarters-time	7,115		7,115	0.7500	5,336.25
Three Years and Older One-half-time	1,754		1,754	0.5500	964.7

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, 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
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.7535	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				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0

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

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor **Coastside Children's Programs, 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
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.9433	0

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	15,009		15,009	N/A	12,763.15

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

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, 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 - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Family Fees for Certified Children	14,172		14,172
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children	536,714		536,714
Unrestricted Income: Head Start			
Unrestricted Income - Other	42,421		42,421
Total Revenue	593,307		593,307

Full Name of Contractor Coastside Children's Programs, 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 Certified Salaries	139,525		139,525
2000 Classified Salaries	345,060		345,060
3000 Employee Benefits	58,765		58,765
4000 Books and Supplies	50,035		50,035
5000 Services and Other Operating Expenses	90,524		90,524
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	20,508	2,071	22,579
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Include in Administrative Cost)			
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	704,417	2,071	706,488
Total Administrative Cost (included in Section 4 above)	91,880		91,880

Approved Indirect Cost Rate:

Comments: Differences due to accruals to actual and certain reclassifications.

NO SUPPLEMENTAL REVENUE Check this box and omit Page 9.

Fiscal Year Ending

June 30, 2019

Contract Number

CCTR 8243

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 5 - Supplemental Revenue			
	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Enhancement Funding			
Other: Grants	10,000		10,000
Other:			
Total Supplemental Revenue	10,000		10,000

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	1,580		1,580
5000 Services and Other Operating Expenses	253		253
6000 Equipment/Capital Outlay			
Depreciation or Use Allowance	10,238	-2,071	8,167
Indirect Costs			
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay			
Total Supplemental Expenses	12,071	-2,071	10,000

Fiscal Year Ending June 30, 2019
 Contract Number CCTR 8243
 Vendor Code M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 7 - Summary			
	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment	9,892		9,892
Days of Operation	240		240
Days of Attendance	9,892		9,892
Total Non-Certified Days of Enrollment	15,009		15,009
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	14,172		14,172
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	704,417	2,071	706,488
Total Administrative Cost	91,880		91,880

Total Certified Adjusted
Days of Enrollment 7,282.945

Total Non-Certified
Adjusted
Days of Enrollment 12,763.15

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

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

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

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

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CALIFORNIA STATE PRESCHOOL PROGRAMS
 EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES
 AUD 8501-MHCS Page 1 of 14 (06/19)

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 1 - Days of Enrollment Certified Children in Classrooms With Mental Health Consultation Services Recipient(s)	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Three Years and Older Full-time-plus	9		9	1.2300	11.07
Three Years and Older Full-time	906		906	1.0500	951.3
Three Years and Older Three-quarters-time	3		3	0.8000	2.4
Three Years and Older One-half-time				0.6693	0
Exceptional Needs Full-time-plus				1.6666	0
Exceptional Needs Full-time				1.4200	0
Exceptional Needs Three-quarters-time				1.0775	0
Exceptional Needs One-half-time				0.6693	0
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time	725		725	1.1500	833.75
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 1 - Days of Enrollment Certified Children in Classrooms With Mental Health Consultation Services Recipient(s)	Column A Cumulative CDNFS 8501- MHCS	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				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0
Severely Disabled Full-time-plus				2.0737	0
Severely Disabled Full-time				1.7650	0
Severely Disabled Three-quarters-time				1.3363	0
Severely Disabled One-half-time				0.6693	0
TOTAL CERTIFIED DAYS OF ENROLLMENT with Mental Health Consultation Services Recipient(s)	1,643		1,643	N/A	1,798.52
DAYS OF OPERATION	240		240	N/A	N/A
DAYS OF ATTENDANCE	1,643		1,643	N/A	N/A

NO MENTAL HEALTH CONSULTATION SERVICES RECIPIENT NON-CERTIFIED CHILDREN Check this box (omit pages 3-5) and continue to Certified Children Section on page 6.

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 2 - Days of Enrollment Non-Certified Children With Mental Health Consultation Services Recipient(s)	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Toddlers (18 up to 36 months) Full-time-plus				1.9380	0
Toddlers (18 up to 36 months) Full-time				1.6500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2500	0
Toddlers (18 up to 36 months) One-half-time				0.6693	0
Three Years and Older Full-time-plus	6,952		6,952	1.2300	8,550.96
Three Years and Older Full-time	2,179		2,179	1.0500	2,287.95
Three Years and Older Three-quarters-time	238		238	0.8000	190.4
Three Years and Older One-half-time	970		970	0.6693	649.221
Exceptional Needs Full-time-plus				1.6666	0
Exceptional Needs Full-time				1.4200	0
Exceptional Needs Three-quarters-time				1.0775	0
Exceptional Needs One-half-time				0.6693	0

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor **Coastside Children's Programs, Inc.**

Section 2 - Days of Enrollment Non-Certified Children With Mental Health Consultation Services Recipient(s)	Column A Cumulative CDNFS 8501- MHCS	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				1.3480	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6693	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CALIFORNIA STATE PRESCHOOL PROGRAMS
 EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES
 AUD 8501-MHCS Page 5 of 14 (06/19)

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 2 - Days of Enrollment Non-Certified Children With Mental Health Consultation Services Recipient(s)	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus				2.0737	0
Severely Disabled Full-time				1.7650	0
Severely Disabled Three-quarters-time				1.3363	0
Severely Disabled One-half-time				0.6693	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT With Mental Health Consultation Services Recipient(s)	10,339		10,339	N/A	11,678.531

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP

8257

Vendor Code

M358

Full Name of Contractor **Coastside Children's Programs, Inc.**

Section 3 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	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

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 3 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.6193	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	240		240	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 8-10) and continue to Revenue Section on page 11.

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor **Coastside Children's Programs, Inc.**

Section 4 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Toddlers (18 up to 36 months) Full-time-plus				1.8880	0
Toddlers (18 up to 36 months) Full-time				1.6000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.2000	0
Toddlers (18 up to 36 months) One-half-time				0.6193	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.6166	0
Exceptional Needs Full-time				1.3700	0
Exceptional Needs Three-quarters-time				1.0275	0
Exceptional Needs One-half-time				0.6193	0

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 4 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CALIFORNIA STATE PRESCHOOL PROGRAMS
 EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES
 AUD 8501-MHCS Page 10 of 14 (06/19)

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 4 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus				2.0237	0
Severely Disabled Full-time				1.7150	0
Severely Disabled Three-quarters-time				1.2863	0
Severely Disabled One-half-time				0.6193	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 5 - Revenue	Column A Cumulative CDNFS 8501- MHCS	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 - Other:			
Restricted Income - Subtotal			
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children	4,147		4,147
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children	481,201		481,201
Unrestricted Income: Head Start			
Unrestricted Income Other:	12,884		12,884
Total Revenue	498,232		498,232

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor

Coastside Children's Programs, Inc.

Section 6 - Reimbursable Expenses	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	54,367		54,367
2000 Classified Salaries	284,211		284,211
3000 Employee Benefits	63,494		63,494
4000 Books and Supplies	38,473		38,473
5000 Services and Other Operating Expenses	55,076	23,091	78,167
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	795		795
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Include in Administrative Cost)			
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	496,416	23,091	519,507
Total Administrative Cost (included in section 6 above)	64,749		64,749

Approved Indirect Cost Rate:

Comments:

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

	Column A Cumulative CDNFS 8501-MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit
Section 7 - Supplemental Revenue			
Enhancement Funding			
Other: Grant	204,620		204,620
Other:			
Total Supplemental Revenue	204,620		204,620

	Column A Cumulative CDNFS 8501-MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit
Section 8 - Supplemental Expenses			
1000 Certificated Salaries	176,630		176,630
2000 Classified Salaries	8,711		8,711
3000 Employee Benefits	12,714		12,714
4000 Books and Supplies	1,378		1,378
5000 Services and Other Operating Expenses	26,911	-23,091	3,820
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance	1,367		1,367
Indirect Costs			
Non-reimbursable Expenses 6100-6500 Non-reimbursable Capital Outlay			
Total Supplemental Expenses	227,711	-23,091	204,620

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CALIFORNIA STATE PRESCHOOL PROGRAMS
 EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES
 AUD 8501-MHCS Page 14 of 14 (06/19)

Fiscal Year Ending

June 30, 2019

Contract Number

CSPP 8257

Vendor Code

M358

Full Name of Contractor Coastside Children's Programs, Inc.

Section 9 - Summary	Column A Cumulative CDNFS 8501- MHCS	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Days of Enrollment (incl. MHCS)	1,643		1,643
Days of Operation	240		240
Days of Attendance (incl. MHCS)	1,643		1,643
Total Non-Certified Days of Enrollment (incl. MHCS)	10,339		10,339
Restricted Program Income			
Transfer from Reserve			
Family Fees for Certified Children	4,147		4,147
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	496,416	23,091	519,507
Total Administrative Cost	64,749		64,749

Total Certified Adjusted
 Days of Enrollment
 (Includes MHCS)
 1,798.52

Total Non-Certified
 Adjusted Days of
 Enrollment
 (Includes MHCS)
 11,678.531

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

- Eligibility, enrollment and attendance records are being maintained as required (check YES or NO):
 Yes
 No
- Reimbursable expenses claimed on page 12 are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):
 Yes
 No

Include any comments in the Comments box on page 12. If necessary, attach additional sheets to explain adjustments.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED RESERVE ACCOUNT ACTIVITY REPORT
 A U D 9530-A Page 1 of 1 (06/19)

Fiscal Year End	June 30, 2019
Reserve Account Type	Center-Based
Vendor Code	M358

Full Name of Contractor **Coastside Children's Programs, Inc.**

Prior Year - Reserve Account Activity	Per 2017-18 AUD 9530-A		
1. Beginning Balance (2017-18 Ending Balance)	37,772		
2. Plus Transfers to Reserve Account:	Per CDNFS 9530		
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from PY Contracts to Reserve			
3. Less Excess Reserve to be Billed			
4. Ending Balance on PY Post-Audit CDNFS 9530	37,772		
Current Year - Reserve Account Activity	Column A CDNFS 9530-A	Column B Audit Adjustments	Column C Per Audit
5. Plus Interest Earned This Year on Reserve	7		7
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2019	37,779		37,779

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