KEVIN E. FORDYCE, CPA



California Association for Bilingual Education

Financial Statements and Single Audit Reports Year Ended June 30, 2022



California Association for Bilingual Education

Financial Statements and Single Audit Reports Year Ended June 30, 2022

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION FINANCIAL STATEMENTS AND SINGLE AUDIT REPORTS FOR THE YEAR ENDED JUNE 30, 2022

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INDEPENEDENT AUDITORS' REPORT

To the Board of Directors California Association for Bilingual Education

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of California Association for Bilingual Education (a nonprofit organization) (the "Organization"), 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 financial statements present fairly, in all material respects, the financial position of the Organization 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 ("GAAP").

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 ("GAGAS"). 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 Organization 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 opinions.

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 Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be 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 auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 Organization's internal controls. 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 Organization's 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal 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 our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Organization's 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 Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Organization's 2021 financial statements and in our report dated November 29, 2021, we expressed an unmodified opinion on those audited financial 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.

Glendale, California

December 15, 2022

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION STATEMENT OF FINANCIAL POSITION JUNE 30, 2022 (WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

Assets	Without Donor Restrictions	With Donor Restrictions	2022	2021
Cash Accounts Receivable Contributions Receivable Investments Inventory Prepaid Expenses and Deposits Property and Equipment, Net	\$ 1,907,330 692,675 - 1,088,764 14,266 117,578 3,391,855	\$ 468,462 - - - - - - - -	\$ 2,375,792 692,675 - 1,088,764 14,266 117,578 3,391,855	\$ 2,567,425 644,708 350,000 1,087,261 14,266 65,803 3,547,739
Total Assets	\$ 7,212,468	\$ 468,462	\$ 7,680,930	\$ 8,277,202
Accounts Payable and Accrued Expenses Deferred Revenue Advanced Receipts on Conditional Contributions Note Payable Loan Payable Total Liabilities	\$ 323,436 169,043 1,107,225 2,095,523 491,082 4,186,309	\$ - - - - - -	\$ 323,436 169,043 1,107,225 2,095,523 491,082 4,186,309	\$ 288,048 3,569 1,557,932 2,186,553 895,803 4,931,905
<u>Net Assets</u> Without Donor Restrictions With Donor Restrictions Total Net Assets	3,026,159 - 3,026,159	- 468,462 468,462	3,026,159 468,462 3,494,621	2,597,381 747,916 3,345,297
Total Liabilities and Net Assets	\$ 7,212,468	\$ 468,462	\$ 7,680,930	\$ 8,277,202

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2022 (WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

	Without Donor Restrictions	With Donor Restrictions	Total	2021
Support and Revenue				
Conference Fees Grants and Contributions Government Grant Membership Dues Program Income Publications and Promotional Sales Investment Income Net Assets Released From Restrictions	\$ 2,062,748 109,300 3,116,583 58,159 1,051,147 1,436 2,477 279,454	\$ - - - - - - - (279,454)	\$ 2,062,748 109,300 3,116,583 58,159 1,051,147 1,436 2,477 -	\$ 1,987,875 695,500 2,522,446 71,857 805,122 2,363 9,297 -
Total Support and Revenue	6,681,304	(279,454)	6,401,850	6,094,460
Expenses				
Program Services Supporting Services:	5,277,386	-	5,277,386	4,237,506
Management and General Fundraising	941,870 33,270		941,870 33,270	559,457 20,786
Total Expenses	6,252,526		6,252,526	4,817,749
Increase/(Decrease) in Net Assets	428,778	(279,454)	149,324	1,276,711
Net Assets at Beginning of Year	2,597,381	747,916	3,345,297	2,068,586
Net Assets at End of Year	\$ 3,026,159	\$ 468,462	\$ 3,494,621	\$ 3,345,297

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

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2022 (WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021)

					Program Servic	es				Supporting	Services		
	EWIG & CCEE Grants	NPD Grants	Membership	Annual Conference	Para-Educators and Parents Conference	Professional Development Services	Advocacy/ Legislative	Other Program Services	Subtotal Program Services	General and Administration	Fundraising	Total	2021
Salaries Wages and Benefits:	oruno	oranto	. iomberenip			00111000	20910100110	00111000	00111000		- anaraioing		
Salaries and Wages	\$ 507,008	\$ 348,787	\$ 6,375	\$ 620,377	\$ 4,522	\$ 294,941	\$ 22,165	\$ 432,421	\$ 2,236,596	\$ 422,676	\$ 25,942	\$ 2,685,214	\$ 2,209,948
Payroll Taxes	46,310	33,503	637	60,410	452	28,167	2,215	42,075	213,769	39,932	2,593	256,294	178,260
Employee Benefits	37,680	26,001	493	46,709	350	22,024	1,715	32,391	167,363	27,648	2,008	197,019	171,035
Total Personnel Expenses	590,998	408,291	7,505	727,496	5,324	345,132	26,095	506,887	2,617,728	490,256	30,543	3,138,527	2,559,243
Other Operations:													
Temporary Help	-	-	-	325	-	-	-	-	325	-	-	325	-
Food Catering Services	-	-	-	-	-	-	-	-	-	2,783	-	2,783	-
Travel, Meals, and Lodging	4,134	6,677	-	16,762	-	21,883	-	3,615	53,071	29,757	-	82,828	-
Professional Fees	-	-	-	-	-	-	-	-	-	22,680	-	22,680	22,590
Office & Activity Supplies	3,400	438	833	126,807	-	130	-	405	132,013	22,073	-	154,086	3,698
Equipment Rental and Repair	-	-	-	-	-	-	-	-	-	48,068	-	48,068	37,293
Reprographics, Printing and Copies	24	108	13,980	8,569	-	54	-	68	22,803	612	-	23,415	298
Telephone	797	750	-	5,384	-	698	-	535	8,164	58,072	-	66,236	50,825
Speaker Fees and Travel	-	-	-	29,099	1,000	-	-	-	30,099	-	-	30,099	6,750
Depreciation	-	-	370	36,014	263	17,122	1,287	48,367	103,423	50,955	1,506	155,884	155,883
Bank Fees and Charges	-	-	114	65	467	389	-	-	1,035	40,027	-	41,062	29,011
Scholarships	-	-	4,000	3,000	-	-	-	7,765	14,765	-	-	14,765	8,853
Postage and Mailing	-	250	273	7,855	-	192	-	40	8,610	2,687	-	11,297	2,847
Interest Expense	-	-	300	29,188	213	13,876	1,043	39,199	83,819	41,296	1,221	126,336	110,421
Office Building Operating Expenses	89	5,581	-	3,650	-	-	-	-	9,320	80,615	-	89,935	54,723
Cost of Goods Sold	-	-	-	-	516	-	-	-	516	-	-	516	-
Insurance, Taxes, and Licenses	-	-	-	-	-	-	-	-	-	29,465	-	29,465	16,709
Awards and Gifts	-	2,230	-	10,383	12,203	-	-	1,325	26,141	6,946	-	33,087	20,125
Dues and Subscriptions	30	-	1,351	-	-	45	-	30	1,456	2,325	-	3,781	4,292
Conference Music Show	-	-	-	1,700	-	-	-	-	1,700	-	-	1,700	-
Consultant Reimbursements	-	-	-	-	-	-	-	-	-	29	-	29	50
Outside Services	43,950	292,900	113	36,405	3,000	5,350	91,350	1,925	474,993	235,881	-	710,874	630,828
Seminars and Education	143,665	960	-	1,200	-	126	-	40,000	185,951	722	-	186,673	110,155
Chapter Rebates	-	-	6,834	-	-	-	-	-	6,834	-	-	6,834	10,739
Advertising and Promotions	-	-	-	76	100	-	250	-	426	2,095	-	2,521	1,516
Subcontracts	1,268,720	-	-	-	-	-	-	-	1,268,720	-	-	1,268,720	980,900
Indirect Costs	156,736	48,415	-					20,323	225,474	(225,474)			
Total Other Operations	1,621,545	358,309	28,168	316,482	17,762	59,865	93,930	163,597	2,659,658	451,614	2,727	3,113,999	2,258,506
Total Expenses	\$2,212,543	\$ 766,600	\$ 35,673	\$1,043,978	\$ 23,086	\$ 404,997	\$ 120,025	\$ 670,484	\$ 5,277,386	\$ 941,870	\$ 33,270	\$ 6,252,526	\$ 4,817,749

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

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION STATEMENT OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022		2021
Cash Flows from Operating Activities:			
Increase in Net Assets	\$	149,324	\$ 1,276,711
Adjustment to Reconcile Change in Net Assets			
to Net Cash Used In Operating Activities			
Depreciation		155,884	155,883
Forgiveness of PPP Loan		(399,777)	(459,370)
Realized and Unrealized Gain on Investments Changes in:		(1,503)	(5,060)
Accounts Receivable		(47,967)	(111,143)
Pledges Receivable		350,000	(50,000)
Prepaid Expenses and Other Assets		(51,775)	24,951
Accounts Payable and Accrued Expenses		35,388	(404,540)
Deferred Revenue		165,474	(404,736)
Advances on Conditional Contributions		(450,707)	 (1,442,068)
Net Cash Used In Operating Activities		(95,659)	 (1,419,372)
Cash flows from Financing Activities:			
Proceeds from Loans and Notes Payable		-	399,777
Principal Payment of Loans and Notes Payable		(95,974)	(90,528)
Net Cash (Used In)/Provided By Financing Activities		(95,974)	 309,249
Net Decrease in Cash		(191,633)	(1,110,123)
Cash at Beginning of Year		2,567,425	 3,677,548
Cash at End of Year	\$	2,375,792	\$ 2,567,425

Cash paid for interest during the years ended June 30, 2022 and 2021 was \$126,336 and \$110,421, respectively.

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

Note 1 – Organization

The California Association for Bilingual Education ("CABE" or the "Organization") is a not-for-profit organization incorporated in 1976 to promote bilingual education, educational equity, and quality educational experiences for all students in California. CABE has chapters, members and affiliates, along with partnerships with other state and national advocacy organizations working to promote equity and student achievement for students with diverse cultural, racial, and linguistic backgrounds. CABE recognizes and honors the fact that we live in a rich multicultural, global society and that respect for diversity makes us a stronger state and nation.

CABE's vision is "Biliteracy, Multicultural Competency, and Educational Equity for All".

To support this central vision of biliteracy, multicultural competency, educational equity for all students, CABE will implement priorities, initiatives, and services targeted to teachers, administrators, parents, and others designed to dramatically increase California's capacity to create culturally diverse and competent 21st century learning environments of high intellectual performance for all English Learners and other language learners and to graduate all English Learners to college, a career, and a 21st century ready and prepared to live their lives to their fullest potential.

CABE is a statewide advocacy organization with members and chapters and affiliates across the state who firmly believe that all students have the right to be bilingual. CABE focusses on the needs of the 1.1 million English Learners/Multilingual Learners in the state of California. Learning bilingually accelerates and sustains academic progress while ensuring that English Learners attain high standards as they prepare to be 21st Century citizens. As an organization, CABE supports ongoing research, planning, and learning to guide its social movement for equitable instructional programs and practices. CABE works with other partners to influence program development and policy through the advocacy and legislative process.

In promoting these ideals, CABE has established the following programs:

- <u>Professional Development Conferences and Institutes</u> CABE is the premier organization for professional development of the education of English Learners in California. The CABE professional development program includes regional conferences and an annual statewide conference along with professional development and coaching in school districts across California. This professional development is targeted for educators, parents, and other community members.
- <u>Family and Community Engagement Program (FACE)</u> The goal CABE's Family and Community Engagement Program is to provide high-quality education, resources, and professional and leadership development to engage parents, families, and communities in the success of their students' education. CABE's FACE program includes outreach and services to parents and families of California's most diverse students, including those of different language and cultural backgrounds, low-income, immigrant, minority, and multilingual/multicultural students.

The fiscal years ending June 30, 2020 through 2022 have continued to be directly impacted by COVID-19, forcing the CABE team to work from remote locations as well as providing some hybrid and in-person services. We have adapted and adjusted our programming and professional learning options and continue to provide trainings and program delivery very successfully both in person and using online platforms such as Zoom, Team, Google Classrooms, WebX, etc. Our CABE 2022 annual conference was held virtually in March 2022 with over 4,000 online attendees.

We have evolved in our delivery of both in-person and virtual professional learning and trainings to support educators, parents and students. We are hopeful that the 2022-23 program year will continue to provide us with continuing opportunities to work in both in-person and virtual settings.

Note 1 – Organization (Continued)

CABE has one affiliated not-for-profit entity operating under CABE's license:

 <u>California Association of Bilingual Teachers Educators ("CABTE"</u>) – This affiliate, whose members are professors at universities across the state, prepares bilingual teachers to work with diverse background students, especially English Learners.

CABE and its affiliate are primarily supported by income received from conferences, contracts for services, grants and meetings. The affiliated entity has minimal assets and activities during the fiscal year ended June 30, 2022. In addition, CABE has 22 statewide chapters. These chapters also have minimal assets and activities during the fiscal year ended June 30, 2022. Accordingly, neither the affiliate nor the state chapters are consolidated into these financial statements for the fiscal year ended June 30, 2022.

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and in conformity with accounting principles generally accepted in the United States of America ("GAAP") applicable to not-for-profit organizations. Revenues are recorded in the accounting period in which they were pledged or received and reported as increases in net assets without donor restrictions, unless there are donor-imposed purposes and/or time restrictions on the gifted assets. Expenses are reported as decreases in net assets without donor restrictions. Gains or losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restricted explicit donor stipulation or by law.

The net assets of the Organization and changes therein are classified and reported as follows:

Net Assets without Donor Restrictions

Net assets that are not subject to donor-imposed stipulations and that may be expendable for any purpose in the primary objectives of the Organization.

Net Assets with Donor Restrictions

Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or passage of time or are restricted for long periods of time. As the restrictions are satisfied, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the accompanying financial statements as net assets released from restrictions.

Some net assets with donor restrictions may be restricted by the donors for investment in perpetuity. The investment income is generally available for general support of the Organization's programs and operations.

It is the policy of the Organization to record support that is donor-restricted as support without donor restrictions when the donor-imposed restrictions have been satisfied within the same reporting period.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Accordingly, actual results could differ from those estimates. Significant estimates include the allowance for doubtful accounts applied to accounts and contributions receivable and the useful lives of fixed assets and their related depreciation method, and allocations of indirect costs on the statement of functional expenses.

Note 2 – Summary of Significant Accounting Policies (Continued)

<u>Cash</u>

Cash consists of cash on hand and in demand deposit accounts. The Organization considers investments with original maturities of three months or less at the time of purchase to be cash equivalents.

Accounts and Contributions Receivable

Accounts receivables are recorded when billed or accrued and represent claims against third parties that will be settled in cash. The carrying value of receivables, net of allowance for doubtful accounts, if any, represents their estimated net realizable value. Pledges are recorded as revenue at the time of the pledge. Long-term pledges are discounted over the term of the pledge using an appropriate discount rate.

The allowance for doubtful accounts, if any, is estimated based on historical trends, type of customer, the age of the outstanding receivables, and existing economic conditions. If events or changes in circumstances indicate that specific receivable balances may be impaired, further consideration is given to the collectability of those balances and the allowance adjusted accordingly.

Investments

Investments are stated at fair value for securities that are regularly traded and available for sale, or amortized cost for notes that the Organization intends to hold until maturity. The estimated fair value of investments is based on quoted market prices, except for alternative investments for which quoted market prices are not available. Unrealized gains or losses on investments resulting from fair value fluctuations are recorded in the statement of activities as changes in net assets in the period that such fluctuations occur. The Organization does not currently own any alternative investments for which quoted prices are unavailable.

Fair Value of Financial Instruments

In accordance with Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, fair value is defined as the price that the Organization would receive upon selling an investment in an orderly transaction to an independent buyer in the principal or most advantageous market of the investment. ASC 820 establishes a three-tier hierarchy to maximize the use of observable market data and minimize the use of unobservable inputs, and to establish classification of fair value measurements for disclosure purposes.

Inputs refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available.

The three-tier hierarchy of inputs is summarized in the three broad levels listed below.

- Level I Quoted prices in active markets for identical assets and liabilities.
- Level II Pricing inputs, including broker quotes, are generally those other than exchange quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value is determined through the use of models or other valuation methodologies.
- Level III Pricing inputs are unobservable for the investment and includes situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require significant management judgment or estimation. Investments that are included in this category generally include privately held investments and partnership interests

Note 2 – Summary of Significant Accounting Policies (Continued)

Concentrations of Credit Risk

Financial instruments that potentially subject the Organization to credit risk consist primarily of cash, cash equivalents, and receivables. The Organization maintains cash and cash equivalents primarily with major financial institutions. From time to time, such amounts may exceed FDIC limits, however management does not believe such overages represent a significant credit risk.

Inventory

Inventories consist of published books, tapes, compact discs and other promotional items held for sale to the Organization's members or to the general public. Inventory is stated at the lower of cost or net realizable value. Cost is determined using a the first in first out ("FIFO") method. Inventory reserves are recorded for inventory items that have become excess or obsolete, are no longer saleable, or for which the carrying cost is less than current market prices.

Property and Equipment

Property and equipment are recorded at cost if purchased or at fair value as of the date of donation, if donated. Depreciation is computed on a straight-line basis over the estimated useful lives of the related assets. Maintenance and repair costs are charged to expense as incurred. Property and equipment are capitalized if the cost of an asset is greater than \$5,000 and the useful life is greater than one year. The property and equipment comprised primarily of computer equipment which is depreciate over three years.

Buildings	10 to 27.5 Years
Building Improvements	5 to 10 Years
Furniture, Fixtures and Equipment	3 to 10 Years
Software	3 to 5 Years

Long-Lived Assets

The Organization reviews long-lived assets for impairment whenever events or changes in circumstances indicate that the book value of the assets may not be recoverable. An impairment loss is recognized when the sum of the undiscounted future cash flow is less than the carrying value of an asset, in which case a writedown is recorded to reduce the related asset to its estimated fair value. No impairment losses were recognized on long-lived assets during the year ended June 30, 2022.

COVID-19 Business Risks

Since March 2020, the US economy is facing considerable uncertainty related to the impact of the COVID-19 virus. The Organization has taken steps to adapt its operations to the changing environment but may be adversely affected in the future on its ability to conduct its operations and raise funds. Management is currently evaluating the impact these uncertainties may have on future operations. See also Note 12.

Revenue Recognition

Donor Contributions

Donor grants and contributions are recognized as revenues when they are received or unconditionally pledged. The Organization reports gifts of cash and other assets as donor restricted if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends, or a purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restrictions and reported in the accompanying statement of activities as net assets released from restriction. Contributions that include donor restrictions that are satisfied either by the passage of time or satisfying the donor restricted purpose in the same period as the contribution is received are reported as support without donor restrictions.

Note 2 – Summary of Significant Accounting Policies (Continued)

Conference Fees

Conference fees are generally recognized in the period the conference is held. Conference fees received in advance are recorded as part of deferred income in the statement of financial position.

Membership Dues

Membership dues are considered to be contributions without donor restrictions, as the only significant financial benefit to membership is a small reduction in the price of the annual conference if the member chooses to attend.

Publications and Promotional Sales

Publication and promotional sales are measured at the fair value of the consideration received or receivable net of sales tax, trade discounts, and customer returns.

In-Kind Contributions

Contributions of non-cash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or the require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received.

Cost-Reimbursable Grants

Revenue from cost reimbursable grants is recorded to the extent that the expense that is incurred is applicable to the grant. Any difference between expenses incurred and the total funds received (not to exceed the grant maximum) is recorded as a payable, receivable, or advanced receipts on conditional contributions, or deferred revenue as appropriate under Accounting Standards Update ("ASU") 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made.*

Functional Allocation of Expenses

The functional allocation of expenses shared between programs, management and general, and fundraising is based on a reasonable and consistent basis using factors such as direct payroll allocation, square footage, full-time equivalents within each program, and total direct expenses.

Credit Concentration

Financial instruments that potentially subject the Organization to concentration of credit risk are cash and certificates of deposits that are held by recognized financial institutions. At times held amounts may exceed FDIC insurance limits.

Income Taxes

The Organization is a nonprofit organization exempt from income taxes under section 501(c)(3) of the Internal Revenue Code, and Section 23701(d) of the California State Revenue and Taxation Code. Accordingly, no provision for federal or state income taxes is included in the financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code.

The Organization applies the recognition requirements for uncertain income tax positions as required by GAAP. Income tax benefits are recognized for income tax positions taken or expected to be taken in a tax return, only when it is determined that the income tax position will more-likely-than-not be sustained upon examination by taxing authorities. The Organization has analyzed the tax positions taken in its filings with the Internal Revenue Service and state jurisdictions where it operates. Furthermore, the Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, results of operations or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2022.

Note 2 – Summary of Significant Accounting Policies (Continued)

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for years prior to 2018.

Recent Accounting Pronouncements

Leases

In February 2016 the Financial Accounting Standards Board ("FASB") issued ASU 2016-02, *Leases* (Topic 842), with subsequent improvements and clarifications issued in ASU 2018-01, ASU 2018-10 and ASU 2018-20. ASU 2016-02, along with the noted related ASUs issued in 2018 amends a number of aspects of lease accounting, including requiring lessees to recognize both a "right of use" asset and a corresponding lease obligation liability for all leases with a term longer than 12 months. For leases with a term of 12 months or less, a lessee is permitted to make an accounting policy election by class of asset not to recognize the right of use asset and lease obligation liability. ASU 2016-02 is effective for the Organization in its fiscal year ended June 30, 2023. The Organization is currently evaluating the impact of the provisions of ASU 2016-02 and its related subsequent ASUs on the presentation of its financial statements.

Note 3 – Contributions and Accounts Receivable

There are no contributions receivable from donors at June 30, 2022. The Organization's accounts receivable of \$692,675 are derived from grants that are awarded on a cost-reimbursement basis or other exchange contracts and are deemed to be fully collectible.

Note 4 – Investments

The investment goal of the Organization is to maintain or grow its spending power in real inflation adjusted terms with risk at a level appropriate to the Organization's programmatic spending and objectives. The Organization's investments are in cash and cash equivalents and one long-term certificate of deposit.

All securities are exposed to various risks, such as changes in interest rates or credit ratings and market fluctuations. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is possible that the value of the Organization's investments and total net assets balance could fluctuate materially.

The following table summarizes the valuation of the Organization's investments per the ASC 820 fair value hierarchy levels as of June 30, 2022:

		Level I		Level I Level		Level II	 Total
Cash and Equivalents	\$	831,545	\$	-	\$ 831,545		
Certificates of Deposit		-		257,219	 257,219		
Total Investments	\$	831,545	\$	257,219	\$ 1,088,764		

The Organization did not have any Level III assets during the year.

Note 5 – Property and Equipment

Property and equipment at June 30, 2022 consists of land, building and building improvements depreciable furniture, fixtures, and computers and their related software as shown in the schedule below:

Land	\$ 509,144
Building	3,359,772
Building Improvements	214,922
Total	4,083,838
Less: Accumulated Depreciation	 (691,983)
Property and Equipment, net	\$ 3,391,855

Depreciation expense totaled \$155,884 for the year ended June 30, 2022.

Note 6 – Note Payable and U.S. Government Loans

The Organization has one note payable for the mortgage applicable to the land and building and one loan obtained through the U.S. Government via Bank of the West as of June 30, 2022 which are described below:

Note Payable

In November 2017, CABE entered into a promissory note agreement with Bank of the West with principal amount of \$2,486,000 maturing in November 2037. The note carries a 4.66% fixed rate of interest. The loan is amortized through equal monthly payments over the term. The loan is secured with the deed to the Organization's main offices located in Walnut, California along with other pledged assets. The balance of the note at June 30, 2022 is \$2,095,523.

U.S. Government Economic Injury Disaster Loan Program

On April 17, 2020, CABE borrowed and entered loan agreement, in the amount of \$500,000, with U.S. Government's Small Business Administration (SBA) under SBA's Economic Injury Disaster Loan ("EIDL") program. This loan bears an interest rate of 2.75% per annum. Installment payments, including principal and interest of \$2,136 monthly began on April 17, 2021 which is twelve months after the date of the note. The balance of principal and interest will be payable thirty years from the date of the promissory note. This loan is secured by CABE's assets to the extent they have not otherwise been pledged for the note payable. The balance of the loan at June 30, 2022 is \$491,082.

A summary of the minimum principal payments over the next five years for each note or loan is as follows:

Fiscal Year Ending June 30,	Note	EIDL Loan	Total
2023	95,401	12,539	107,940
2024	100,007	12,888	112,895
2025	104,836	13,247	118,083
2026	109,898	13,616	123,514
2027	115,204	13,995	129,199
Thereafter	1,570,177	424,797	1,994,974
Total	\$ 2,095,523	\$ 491,082	\$ 2,586,605

During the year ended June 30, 2021, CABE obtained a second loan in the amount of \$399,777 pursuant to the U.S. Government's Small Business Administration's (SBA's) "Paycheck Protection Program" ("PPP") under Division A, Title I of the CARES Act. That loan was forgiven in its entirety in November 2021.

Note 7 – Net Assets With Donor Restrictions and Board Designations

Net assets with temporarily restricted donor restrictions were comprised of the following at June 30, 2022:

Sobrato Family Foundation	\$ 408,445
Penichet Scholarships	60,017
Total Net Assets With Temporary Restrictions	\$ 468,462

All amounts are for purpose restrictions. In addition to the donor restrictions noted above, the Organization receives royalties for the sales of certain books, for which the board has designated their use for future scholarships. Current year royalties received from the sale of books totaled \$876 and the total amount designated at June 30, 2022 is \$9,296.

Note 8 – Lease

The Organization leases two copier/printers under an operating lease that terminates in 2025. Monthly payments on the lease are \$2,705. Minimum annual lease payments for the term of the lease are as follows:

Fiscal Year Ending June 30,		
2023	-	32,460
2024		32,460
2025		10,820
Total	\$	75,740

Note 9 – Retirement Plan

The Organization has a 403(b) defined contribution plan under which eligible employees may make salary reduced tax-deferred contributions up to the statutory minimum. Employee eligibility for contributions made by the Organization is based on years of service. CABE contributes one percent of an eligible employee's salary during the first year of service and 4% thereafter. Contributions to the plan made by the Organization are fully vested after an employee's third year of service as defined in the plan. CABE contributed \$79,416 to the plan during the fiscal year ended June 30, 2022.

Note 10 – Commitments and Contingencies

The Organization has an employment agreement with an executive employee through June 30, 2025.

Note 11 – Dual Language Immersion Program Implementation and Parent Engagement Grant

In 2018, the Organization was awarded a grant for the Dual Language Immersion and Parent Engagement Program. The project implementation period is set from September 2017 through August 2022 with each annual period budgeted for \$549,997 in expenses. For the year ended June 30, 2022, the Organization's revenue under this grant was \$514,206

Note 12 – Information About Liquidity and Net Asset Availability

The Organization monitors liquidity required and cash flows to meet its operating needs on an annual basis. It structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. CABE has various sources of liquidity at its disposal, including cash and accounts receivable and investments. Furthermore, as discussed at notes 1 and 6, due to operational and financial challenges brought on the by the COVID-19 pandemic over the prior two years, the Organization obtained two PPP loans from the federal government, both of which have been forgiven, and one EIDL to provide necessary liquidity. The

Organization also has access to a \$250,000 line of credit that could be used for any short-term cash flow necessities. The Organization does not currently have an outstanding balance on the line.

As of June 30, 2022, financial assets available for general expenditures are as follows:

Cash Accounts Receivable Investments Total Financial Assets at June 30, 2022	\$ 2,375,792 692,675 1,088,764 4,157,231
Less Restrictions and Board Designations: Contributions Restricted for Purpose Board Designated Assets	(468,462) (9,296)
Financial Assets Available for General Expenditures	\$ 3,679,473

Note 13 – Subsequent Events

The Organization has evaluated these financial statements for subsequent events through December 15, 2022, the day these financial statements were available to be issued. Management is not aware of any subsequent events that would require recognition or disclosure in them.

SINGLE AUDIT REPORTS

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2022

Grantor - Program Title Federal Programs	Grant Period	Agency or Pass-through Number	Assistance Listing Number	Award Amount	Expenditures
reueral Programs					
U. S. Department of Education					
Provided Directly to CABE:					
Office of English Language Acquisition (OELA):					
National Professional Development Program (DELIGHT)*	7/1/17-8/31/22	N/A	84.365Z	\$ 2,749,989	\$ 514,206
National Professional Development Program (PROMESA)*	9/1/21-8/31/26	N/A	84.365Z	2,656,470	252,394
				\$ 5,406,459	\$ 766,600
* Major Program					

Note: There were no federal funds passed through to subrecipient organizations this year.

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS JUNE 30, 2022

Note 1 – Basis of Presentation

The accompanying schedule of expenditures of federal, state and local awards on page 17 is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available and applicable.

Note 3 – Indirect Cost Rate

The Organization did not use the 10% de minimis cost rate. The default indirect rate was provided to the Organization at the training rate of 8%.

Note 4 – EIDL Note

The Organization entered into a long-term debt loan during the fiscal year ended June 30, 2021 in the amount of \$ 500,000 pursuant to the SBA Economic Injury Disaster Loan (EIDL) program under Section 2 of the CARES Act, which was enacted on March 27, 2020. The outstanding balance of \$491,082 is not included in this Schedule per SBA guidance.

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

Board of Directors California Association for Bilingual Education

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of California Association for Bilingual Education (CABE) (a nonprofit organization), 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 December 15, 2022.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

25. l-Glendale, California

December 15, 2022

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors California Association for Bilingual Education

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited California Association for Bilingual Education's ("CABE's") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of CABE's major federal programs for the year ended June 30, 2022. CABE's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, CABE complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of CABE and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of CABE's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to CABE's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on CABE's compliance based on our audit. 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about CABE's compliance with the requirements of each major federal program as a whole.



In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 CABE's compliance with the compliance requirements referred to above and
 performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of CABE's internal control over compliance relevant to the audit in order to
 design audit procedures that are appropriate in the circumstances and to test and report on internal
 control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing
 an opinion on the effectiveness of CABE's internal control over compliance. Accordingly, no such opinion
 is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance that weaknesses or significant deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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Glendale, California December 15, 2022

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

Part I - Summary of Auditor's Results

Financial Statements			
Type of auditor's report issued:	Unmodified		
Internal control over financial reporting:			
Material weakness(es) identified?	Yes 🗸 No		
Significant deficienc(ies) identified that are not			
Considered to be material weakness(es)?	Yes None reported		
Noncompliance material to financial statements noted?	Yes <u></u> No		
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified?	Yes 🧹 No		
Significant deficienc(ies) identified that are not			
Considered to be material weakness(es)?	Yes \checkmark None reported		
Type of auditors' report issued on compliance for Major programs:	Unmodified		
Any audit findings disclosed that are required to be Reported in accordance with 2 CFR 200.516(a)?			
	Yes 🧹 No		
Identification of major programs:			
CFDA Number	Name of Federal Program or Cluster		
84.365Z	Office of English Language Acquisition (OELA): National Professional Development Program		
Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000		
Auditee is qualified as low-risk auditee?	Yes <u>√</u> No		

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

Part II - Financial Statement Findings Section

There are no reportable financial statement findings this year.

Part III - Federal Award Findings and Questioned Costs Section

There are no findings or questioned costs over federal awards.

CALIFORNIA ASSOCIATION FOR BILINGUAL EDUCATION SCHEDULE OF PRIOFINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2022

There were no findings or questioned costs noted in the single audit performed for the fiscal year ended June 30, 2021.