

Assurance

COMPUTER SCIENCE TEACHERS

ASSOCIATION, LLC

AUDITED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2021 AND 2020

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**COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
AUDITED FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of Computer Science Teachers Association, LLC

Report on the Financial Statements

We have audited the accompanying financial statements of Computer Science Teachers Association, LLC (a not-for-profit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements (collectively, 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

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of 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, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Auditor's Responsibility, Continued

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Computer Science Teachers Association, LLC as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 2 of the financial statements, for the year ended June 30, 2021, Computer Science Teachers Association, LLC adopted Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary and Other 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 information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2022 on our consideration of Computer Science Teachers Association, LLC'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 Computer Science Teachers Association, LLC'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 Computer Science Teachers Association, LLC's internal control over financial reporting and compliance.



Orland Park, Illinois
January 10, 2022

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2021 AND 2020

ASSETS

	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 3,156,209	2,455,982
Accounts receivable	309,930	52,376
Prepaid expenses	310,364	254,317
Other assets	<u>20,194</u>	<u>27,690</u>
Total assets	<u><u>\$ 3,796,697</u></u>	<u><u>2,790,365</u></u>

LIABILITIES AND NET ASSETS

Liabilities:

Accounts payable	\$ 140,562	77,786
Accrued payroll and benefits	123,947	99,154
Deferred conference revenue	448,167	626,549
Deferred membership revenue	142,767	99,312
Refundable advance	75,000	-
Due to related party	83,135	83,135
Paycheck Protection Program loan	<u>176,015</u>	<u>176,015</u>
Total liabilities	<u>1,189,593</u>	<u>1,161,951</u>

Net assets:

Without donor restrictions	2,056,367	1,061,365
With donor restrictions	<u>550,737</u>	<u>567,049</u>
Total net assets	<u>2,607,104</u>	<u>1,628,414</u>
Total liabilities and net assets	<u><u>\$ 3,796,697</u></u>	<u><u>2,790,365</u></u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2021

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
Support and revenue:			
Contributions and grants	\$ 2,400,479	342,500	2,742,979
Conferences	737,515	-	737,515
Membership dues	292,690	-	292,690
Other revenue	47,979	-	47,979
Net assets released from restrictions	<u>358,812</u>	<u>(358,812)</u>	<u>-</u>
Total support and revenue	<u>3,837,475</u>	<u>(16,312)</u>	<u>3,821,163</u>
Expenses:			
Program services:			
Program development and support	1,852,786	-	1,852,786
Chapter support and grants	193,025	-	193,025
Annual conference	237,689	-	237,689
Membership services	<u>184,334</u>	<u>-</u>	<u>184,334</u>
Total program services	<u>2,467,834</u>	<u>-</u>	<u>2,467,834</u>
Supporting services:			
Management and general	293,472	-	293,472
Fundraising	<u>81,167</u>	<u>-</u>	<u>81,167</u>
Total supporting services	<u>374,639</u>	<u>-</u>	<u>374,639</u>
Total expenses	<u>2,842,473</u>	<u>-</u>	<u>2,842,473</u>
Change in net assets	995,002	(16,312)	978,690
Net assets, beginning of year	<u>1,061,365</u>	<u>567,049</u>	<u>1,628,414</u>
Net assets, end of year	<u><u>\$ 2,056,367</u></u>	<u><u>550,737</u></u>	<u><u>2,607,104</u></u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2020

	WITHOUT DONOR RESTRICTIONS	WITH DONOR RESTRICTIONS	TOTAL
Support and revenue:			
Contributions and grants	\$ 933,298	1,012,954	1,946,252
Conferences	825,714	-	825,714
Membership dues	149,313	-	149,313
Other revenue	53,086	-	53,086
Net assets released from restrictions	<u>864,405</u>	<u>(864,405)</u>	<u>-</u>
Total support and revenue	<u>2,825,816</u>	<u>148,549</u>	<u>2,974,365</u>
Expenses:			
Program services:			
Program development and support	833,311	-	833,311
Chapter support and grants	310,075	-	310,075
Annual conference	534,000	-	534,000
Membership services	<u>147,857</u>	<u>-</u>	<u>147,857</u>
Total program services	<u>1,825,243</u>	<u>-</u>	<u>1,825,243</u>
Supporting services:			
Management and general	399,321	-	399,321
Fundraising	<u>130,422</u>	<u>-</u>	<u>130,422</u>
Total supporting services	<u>529,743</u>	<u>-</u>	<u>529,743</u>
Total expenses	<u>2,354,986</u>	<u>-</u>	<u>2,354,986</u>
Change in net assets	470,830	148,549	619,379
Net assets, beginning of year	<u>590,535</u>	<u>418,500</u>	<u>1,009,035</u>
Net assets, end of year	<u><u>\$ 1,061,365</u></u>	<u><u>567,049</u></u>	<u><u>1,628,414</u></u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2021

	PROGRAM SERVICES				SUPPORTING SERVICES				
	PROGRAM DEVELOPMENT AND SUPPORT	CHARTER SUPPORT AND GRANTS	ANNUAL CONFERENCE	MEMBERSHIP SERVICES	TOTAL PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES
Salaries, payroll taxes and benefits	\$ 892,287	68,832	-	143,039	1,104,158	185,944	74,776	260,720	1,364,878
Professional services	578,251	2,882	24,431	75	605,639	79,690	-	79,690	685,329
Meeting expense	200,098	12,518	138,788	-	351,404	481	-	481	351,885
Grant expense	29,180	86,056	-	-	115,236	-	-	-	115,236
Rent and occupancy	17,798	1,855	-	1,770	21,423	2,797	780	3,577	25,000
Information technology	103,600	1,426	50,264	27,492	182,782	3,334	3,072	6,406	189,188
Insurance	8,553	14,668	-	1,618	24,839	1,774	718	2,492	27,331
Travel	1,975	150	24,206	-	26,331	504	50	554	26,885
Office expense	21,044	4,638	-	10,340	36,022	18,948	1,771	20,719	56,741
Total expenses	<u>\$ 1,852,786</u>	<u>193,025</u>	<u>237,689</u>	<u>184,334</u>	<u>2,467,834</u>	<u>293,472</u>	<u>81,167</u>	<u>374,639</u>	<u>2,842,473</u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2020

	PROGRAM SERVICES					SUPPORTING SERVICES			
	PROGRAM DEVELOPMENT AND SUPPORT	CHAPTER SUPPORT AND GRANTS	ANNUAL CONFERENCE	MEMBERSHIP SERVICES	TOTAL PROGRAM SERVICES	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL SUPPORTING SERVICES	TOTAL EXPENSES
Salaries, payroll taxes and benefits	\$ 617,244	100,124	-	101,813	819,181	217,744	105,845	323,589	1,142,770
Professional services	17,905	11,913	25,692	-	55,510	111,070	-	111,070	166,580
Meeting expense	94,232	99,354	393,782	-	587,368	4,034	-	4,034	591,402
Grant expense	-	64,054	-	-	64,054	-	-	-	64,054
Rent and occupancy	43,709	2,164	-	9,191	55,064	10,130	6,871	17,001	72,065
Information technology	15,680	16,420	20,622	29,500	82,222	2,815	3,282	6,097	88,319
Insurance	6,435	12,199	-	1,531	20,165	2,156	1,517	3,673	23,838
Travel	25,248	3,466	78,278	-	106,992	13,963	11,376	25,339	132,331
Office expense	12,858	381	15,626	5,822	34,687	37,409	1,531	38,940	73,627
Total expenses	<u>\$ 833,311</u>	<u>310,075</u>	<u>534,000</u>	<u>147,857</u>	<u>1,825,243</u>	<u>399,321</u>	<u>130,422</u>	<u>529,743</u>	<u>2,354,986</u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash provided by (applied to) operating activities:		
Change in net assets	\$ 978,690	619,379
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Changes in:		
Accounts receivable	(257,554)	636,125
Prepaid expenses	(56,047)	285,490
Other assets	7,496	56,999
Accounts payable	62,776	(71,261)
Accrued payroll and benefits	24,793	41,489
Deferred conference revenue	(178,382)	(67,774)
Deferred membership revenue	43,455	71,287
Refundable advance	<u>75,000</u>	<u>-</u>
Total cash provided by operating activities	700,227	1,571,734
Cash provided by financing activities:		
Proceeds from paycheck protection program loan	<u>-</u>	<u>176,015</u>
Net increase in cash and cash equivalents	700,227	1,747,749
Cash and cash equivalents, beginning of year	<u>2,455,982</u>	<u>708,233</u>
Cash and cash equivalents, end of year	<u><u>\$ 3,156,209</u></u>	<u><u>2,455,982</u></u>

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

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 1 - NATURE OF OPERATIONS

Originally founded as a program of the Association for Computing Machinery ("ACM") in 2004, Computer Science Teachers Association, LLC ("CSTA") was later recognized as a not-for-profit corporation founded to empower, engage, and advocate for Computer Science teachers grades Kindergarten ("K") through 12 worldwide. CSTA commenced program operations as a not-for-profit corporation on March 1, 2017.

CSTA is a membership organization that includes elementary, middle and high school teachers, college and university faculty, supportive members of industry and government, school administrators, and other not-for-profit organizations. Two levels of individual membership include:

Basic membership - allows members to connect with the computer science community, including joining a local chapter. There is no cost to join as a basic member.

CSTA+ membership - includes all the benefits of a basic membership, plus access to additional member only discounts, events, and resources. There is a \$50 annual fee to become a CSTA+ member.

CSTA supports 97 chapters, which is comprised of local members. These local groups build community among computer science teachers who are often isolated in their schools, provide professional development to help teachers improve their craft, and connect local teacher voices to the national computer science education community.

CSTA has developed and continues to maintain the CSTA K-12 computer science standards, which delineate a core set of learning objectives designed to provide the foundation for a complete computer science curriculum and its implementation at the K-12 level.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America as applicable to not-for-profit organizations.

Cash and Cash Equivalents

For purposes of the statements of cash flows, CSTA considers all highly liquid instruments with an original maturity of three months or less to be cash equivalents.

Concentration of Credit Risk

CSTA maintained cash balances at two financial institutions located in the Chicago, Illinois area. Accounts at these institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. CSTA believes it is not exposed to significant credit risk on these accounts.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Accounts Receivable

Accounts receivable from contracts with customers are stated at unpaid balances, less an adjustment for the allowance for doubtful accounts. The allowance for doubtful accounts is estimated based on the length of time the receivables are outstanding and the anticipated future collectible amounts based on historical experience. Accounts deemed uncollectible are charged to the allowance for doubtful accounts. At June 30, 2021 and 2020, management determined that an allowance for doubtful accounts was not necessary.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor-imposed restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. CSTA reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, 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.

Change in Accounting Principles – Revenue from Contracts with Customers

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which supersedes the revenue recognition requirements in Accounting Standards Codification 605, *Revenue Recognition*. ASU No. 2014-09 provides for a single five-step model to be applied to all revenue contracts with customers. ASU No. 2014-09 also requires additional financial statement disclosures about the nature, amount, timing and uncertainty of revenue and cash flows arising from customer contracts, including significant judgments and changes in judgments. For the year ended June 30, 2021, CSTA adopted ASU No. 2014-09 and has adjusted the presentation in these financial statements accordingly. ASU No. 2014-09 has been applied using the full retrospective method to all periods presented and resulted in no changes to previously reported net assets as there were no significant changes to the way CSTA recognizes revenue.

CSTA elected to use the portfolio approach practical expedient. CSTA's contracts with customers contain similar terms and as a result, CSTA has elected to apply its revenue recognition policies to a portfolio of contracts with similar characteristics. CSTA does not expect the results of doing so to differ materially from applying the guidance to individual contracts.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Support and Revenue Recognition

Revenue from Contracts with Customers

CSTA derives a significant portion of its revenue from revenue sources that involve contracts with customers. Those sources include conferences and membership dues. Revenues are recognized when control of these services is transferred to its customers in an amount that reflects the consideration CSTA expects to be entitled to in exchange for those services. CSTA has a significant financing component but has not adjusted the promised amount of consideration for the effects of the significant financing component as all payments are received within a year of the services being provided.

Revenue from conferences are recognized on the day of the conference. Revenue from membership dues are recognized ratably over the membership term as this most accurately reflects the transfer of control. Payments are due before the membership has been granted. Membership dues and conference fees received in advance are deferred to the applicable period in which the related services are performed.

Promises to Give

CSTA recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Consequently, at June 30, 2021, contributions approximating \$13,100,000 have not been recognized in the statements of activities because the conditions on which they depend have not yet been met. Cash received in advance of a condition being met is recorded as a refundable advance in the statements of financial position until the condition has been met.

Functional Expenses

The costs of program and supporting service activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include salaries, payroll taxes, and benefits which are allocated on the basis of estimates of time and effort, as well as professional services, rent and occupancy, information technology, insurance and office expense which are allocated on a square footage basis. The remainder of expenses are directly identified to the functional category to which it applies.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Income Taxes

CSTA has been determined to be exempt from income tax under Section 501(c)(3) of the Internal Revenue Code, and accordingly, no provision has been made for either federal or state income taxes.

CSTA has evaluated the tax positions taken for all open tax years. Currently, the 2017, 2018 and 2019 tax years are open and subject to examination by the Internal Revenue Service; however, CSTA is not currently under audit nor has CSTA been contacted by this jurisdiction.

Based on the evaluation of CSTA's tax positions, management believes all positions would be upheld under an examination; therefore, no provision for the effects of uncertain tax positions has been recorded for the years ended June 30, 2021 and 2020.

Accounting Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

New Accounting Standard – Contributed Nonfinancial Assets

In September 2020, the FASB issued ASU No. 2020-07, Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets (Topic 958). The key provisions of ASU No. 2020-07 are 1) a requirement to present contributed nonfinancial assets as a separate line item in the statements of activities and 2) disclosure of contributed nonfinancial assets disaggregated by type, which includes information about monetization and utilization, donor restrictions, and the valuation techniques used. ASU No. 2020-07 should be applied on a retrospective basis and is effective for fiscal years beginning after June 15, 2021. Early adoption is permitted. CSTA is currently evaluating the methods of adoption allowed and the effect that adoption is expected to have on its financial position, changes in net assets, cash flows, and related disclosures.

New Accounting Standard – Leases

In February 2016, the FASB issued ASU No. 2016-02, Leases (Topic 842). The FASB also subsequently issued additional ASUs, which amend and clarify Topic 842. The most significant change in the new leasing guidance is the requirement to recognize right-to-use assets and lease liabilities for operating leases in the statements of financial position. The ASUs are effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. CSTA is currently evaluating the methods of adoption allowed and the effect that adoption is expected to have on its financial position, changes in net assets, cash flows, and related disclosures.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES, CONTINUED

Management Evaluation of Going Concern

In accordance with accounting principles generally accepted in the United States of America, management performed an evaluation to determine if adverse conditions or events, considered in the aggregate, raise substantial doubt about CSTA's ability to continue as a going concern for the one-year period from the date the financial statements were available to be issued. Management's evaluation did not identify any conditions or events that raise substantial doubt about CSTA's ability to continue as a going concern for the period from January 10, 2022 to January 10, 2023

Subsequent Events

Subsequent events have been evaluated through January 10, 2022, the date that the financial statements were available to be issued.

NOTE 3 - LIQUIDITY AND AVAILABILITY

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

	<u>2021</u>	<u>2020</u>
Financial assets at year-end:		
Cash and cash equivalents	\$ 3,156,209	2,455,982
Accounts receivable	<u>309,930</u>	<u>52,376</u>
Total financial assets	<u>3,466,139</u>	<u>2,508,358</u>
Less: amounts not available for general expenditures within one year, due to:		
Donor-restricted for a specific purpose	<u>550,737</u>	<u>567,049</u>
Total amounts not available for general expenditures within one year	<u>550,737</u>	<u>567,049</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,915,402</u>	<u>1,941,309</u>

CSTA's goal is to maintain available financial assets sufficient to meet general expenditures, liabilities, and other obligations as they become due.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 4 - PAYCHECK PROTECTION PROGRAM LOAN

On April 8, 2020, CSTA received loan proceeds in the amount of \$176,015 under the Paycheck Protection Program (PPP). Established as part of the Coronavirus Aid, Relief and Economic Security Act (CARES Act), the PPP provides for loans to qualifying businesses in amounts up to 2.5 times the business's average monthly payroll expenses. PPP loans and accrued interest are forgivable after a "covered period" of 24 weeks as long as the borrower maintains its payroll levels and uses the loan proceeds for eligible purposes, including payroll, benefits, rent, and utilities. The forgiveness amount will be reduced if the borrower terminates employees or reduces salaries during the covered period. Any unforgiven portion of a PPP loan is payable over five years at an interest rate of 1%, with a deferral of payments for 10 months after the end of the covered period.

CSTA has recorded a note payable and will record forgiveness upon being legally released from the loan obligation. No forgiveness income has been recorded for the years ended June 30, 2021 and 2020.

CSTA's PPP loan forgiveness application was subsequently approved by Small Business Administration in September, 2021.

NOTE 5 - CONTINGENCY

The \$176,015 PPP loan and its forgiveness are subject to examination under the terms of the agreement with the Small Business Administration for a period of six years from the date the PPP loan is forgiven. CSTA is not currently under examination nor has the CSTA been contacted.

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes or periods as of June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Scholarships	\$ -	61,000
Chapter support	365,031	310,143
Educational programs	68,206	194,906
Awards	<u>117,500</u>	<u>1,000</u>
Total net assets with donor restrictions	<u>\$ 550,737</u>	<u>567,049</u>

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 7 - CONFERENCES AND OTHER MEETINGS

CSTA sponsors and co-sponsors conferences which amount to approximately 19% and 28% of CSTA's total revenue, respectively, for the year ended June 30, 2021 and 2020. CSTA's annual conference is the largest conference with revenue recognized for the years ended June 30, 2021 and 2020 of approximately \$738,000 and \$825,000, respectively.

Total expense for CSTA sponsored and co-sponsored conferences amounted to approximately 8% and 23% of CSTA's total revenue and expenses, respectively, for the year ended June 30, 2021 and 2020. Expenses for CSTA's annual conference expensed for the years ended June 30, 2021 and 2020 totaled approximately \$238,000 and \$534,000, respectively.

In the ordinary course of business, CSTA enters into contracts with third parties for conference sites, conference management, and other conference activities. Management believes that all conferences will be held for which outstanding commitments exist.

NOTE 8 - MAJOR GRANTORS AND CONTRIBUTORS

CSTA received approximately 73% and 81% of its annual grants and contributions from four contributors during the years ended June 30, 2021 and 2020, respectively.

NOTE 9 - RETIREMENT PLAN

CSTA offers a voluntary defined contribution retirement plan covering eligible employees. Employer contributions for the years ended June 30, 2021 and 2020 totaled \$54,526 and \$45,489, respectively, and are included in the salaries, payroll taxes and benefits on the statement of functional expenses.

NOTE 10 - RENT EXPENSE

CSTA received free rent for the use of office space through October 2020. The estimated fair value of the free rent received for the year ended June 30, 2021 and 2020 was \$25,000 and \$72,065, respectively.

NOTE 11 - RELATED PARTY TRANSACTIONS

CSTA is a wholly-owned subsidiary of ACM. CSTA received \$250,000 from ACM for each of the years ended June 30, 2021 and 2020. CSTA has a balance due to ACM of \$83,135 as of June 30, 2021 and 2020, respectively, with no set repayment terms.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED JUNE 30, 2021 AND 2020

NOTE 12 - IMPACT OF COVID-19

In March 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a pandemic, which continues to spread throughout the United States of America and the world. To date, the impact on CSTA's operations and results has not been significant and management expects this to remain the case. Management continues to actively monitor the global situation in order to mitigate any potential future impact on CSTA's changes in net assets and financial performance.

NOTE 13 - RECLASSIFICATIONS

Certain amounts in the June 30, 2020 financial statements have been reclassified to conform to the June 30, 2021 presentation.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC

**REPORT OF INDEPENDENT CERTIFIED
PUBLIC ACCOUNTANTS**

**FINANCIAL STATEMENTS
AND REPORTS AND SCHEDULES REQUIRED BY
THE UNIFORM GUIDANCE**

YEAR ENDED JUNE 30, 2021

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

To the Board of Directors
of Computer Science Teachers Association, LLC

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 Computer Science Teachers Association, LLC, which comprise the statement of financial position as of June 30, 2021, the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements (collectively, financial statements) and have issued our report thereon dated January 10, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Computer Science Teachers Association, LLC's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Computer Science Teachers Association, LLC's internal control. Accordingly, we do not express an opinion on the effectiveness of Computer Science Teachers Association, LLC'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 organization'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Computer Science Teachers Association, LLC'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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Computer Science Teachers Association, LLC's Response to Findings

Computer Science Teachers Association, LLC's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Computer Science Teachers Association, LLC's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

PKF Mueller

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

To the Board of Directors
of Computer Science Teachers Association, LLC

Report on Compliance for Each Major Federal Program

We have audited Computer Science Teachers Association, LLC's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Computer Science Teachers Association, LLC's major federal programs for the year ended June 30, 2021. Computer Science Teachers Association, LLC's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Computer Science Teachers Association, LLC's major federal programs based on our audit of the types of compliance requirements referred to above. 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 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Computer Science Teachers Association, LLC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Computer Science Teachers Association, LLC's compliance.

Opinion on Each Major Federal Program

In our opinion, Computer Science Teachers Association, LLC complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major programs for the year ended June 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2021-002. Our opinion on each major federal program is not modified with respect to this matter.

Computer Science Teachers Association, LLC's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Computer Science Teachers Association, LLC's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of Computer Science Teachers Association, LLC is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Computer Science Teachers Association, LLC's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Computer Science Teachers Association, LLC's 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2021-002 that we consider to be a significant deficiency.

Computer Science Teachers Association, LLC's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Computer Science Teachers Association, LLC's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope for 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.

PKF Mueller

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass Through Grantor Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
Research and Development Cluster:			
National Science Foundation			
<i>Direct award:</i>			
Computer and Information Science and Engineering	N/A	47.070	<u>\$ 13,898</u>
<i>Pass-through programs from:</i>			
Looking Glass Ventures, LLC			
Computer and Information Science and Engineering	1943530	47.070	<u>16,200</u>
<i>Pass-through programs from:</i>			
The Research Foundation for the State University of New York			
Computer and Information Science and Engineering	2-86216	47.070	<u>144,891</u>
Total National Science Foundation			<u>174,989</u>
U.S. Department of Education			
<i>Direct award:</i>			
Education Innovation and Research (EIR) Program - Early-Phase Grants - U411C190048	N/A	84.411C	812,772
Education Innovation and Research (EIR) Program - Early-Phase Grants - S411C200115	N/A	84.411C	<u>158,683</u>
Total Education Innovation and Research (EIR) Program - Early-Phase Grants			<u>971,455</u>
Total U.S. Department of Education			<u>971,455</u>
Total Research and Development Cluster			<u>1,146,444 *</u>
Total expenditures of federal awards			<u><u>\$ 1,146,444</u></u>

* Identified as major program

The accompanying notes are an integral part of this schedule.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Computer Science Teachers Association, LLC (CSTA) for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of the CSTA, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the CSTA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule of expenditures of federal awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The CSTA has elected to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 - SUB-RECIPIENTS

The CSTA provided no federal awards to sub-recipients during the year ended June 30, 2021.

NOTE 4 - NONMONETARY ASSISTANCE

The CSTA neither received nor disbursed federal awards in the form of nonmonetary assistance for the year ended June 30, 2021.

NOTE 5 - INSURANCE AND LOANS OR LOAN GUARANTEES

During the year ended June 30, 2021, the CSTA received no loans, loan guarantees or other federal assistance for the purpose of administering federal programs.

**COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weakness identified?	Yes
Significant deficiency(ies) identified not considered to be a material weakness?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards Section

Internal control over major programs:	
Material weakness identified?	No
Significant deficiency(ies) identified not considered to be a material weakness?	Yes
Type of auditor's 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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
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47.070, 84.411C	Research and Development Cluster
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Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	No
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**COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Part II - Financial Statement Finding

FINDING 2021-001 – FINANCIAL CLOSE PROCESS

Criteria: In accordance with accounting principles generally accepted in the United States of America (U.S. GAAP) and best practices for not-for-profits, internal controls over financial reporting should be designed to ensure that transactions are recorded in the proper period and properly classified and that the closing process identifies any necessary adjustments.

Condition: During the initial start of the audit, certain information received did not properly reflect supporting documentation and required additional adjustments to true up certain areas. The closing process did not identify material audit adjustments that were required to properly reflect revenues and related receivables. Additional adjustments were needed to true up accounts receivable, deferred revenue, revenue and net assets.

Cause: The individuals responsible for the closing process did not properly identify all necessary adjustments needed to keep the financial statements from being materially misstated.

Effect: Errors in recording transactions to the proper period and general ledger accounts could result in a misstatement of the financial statements.

Recommendation: We recommend that the Organization implement controls over the financial closing process to ensure all necessary adjustments at fiscal year-end are recorded and reviewed, so the financial statements are free from material misstatements.

Management's Response: Management agrees with this finding. See Corrective Action Plan.

**COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Part III - Federal Award Findings and Questioned Costs

FINDING 2021-002 – PROCUREMENT POLICY

CFDA NUMBER: 84.411C
PROGRAM TITLE: Education Innovation and Research (EIR) Program - Early-Phase Grants
DEPARTMENT: U.S. Department of Education
AWARD YEAR: 2021

Criteria: Per 2 CFR section 200.318, non-Federal entities must have and use documented procurement procedures, consistent with State, Local, and tribal laws and regulations, for the acquisition of property or services required under a Federal award or subaward. The non-Federal entity's documented procurement procedures must conform to the procurement standards identified in 2 CFR sections 200.317 through 200.327.

Condition: The Organization does not have a formal procurement policy in place that includes the essential elements as outlined in 2 CFR sections 200.317 through 200.327 set forth within the Uniform Guidance.

Questioned Costs: None

Context: There was an absence of a formal procurement policy that contained Uniform Guidance elements outlined in 2 CFR sections 200.317 through 200.327.

Cause: The Organization was unaware of the Uniform Guidance requirements for procurement and written policies and procedures.

Effect: With the absence of a compliant policy, the Organization is at risk for noncompliance with other Federal programs as it relates to Federal procurement.

Recommendation: The Organization should adopt a formal procurement policy to be in line with current Uniform Guidance Standards set forth in 2 CFR sections 200.317 through 200.327.

Management's Response: Management agrees with this finding. See Corrective Action Plan.

COMPUTER SCIENCE TEACHERS ASSOCIATION, LLC
SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021

FINDING 2020-001 - FINANCIAL CLOSE PROCESS

Condition: During the initial start of the audit, certain information received did not properly reflect supporting documentation and required additional adjustments to true up certain areas. The closing process did not identify material audit adjustments that were required to properly reflect revenues and related receivables. Additional adjustments were needed to true up accounts receivable, deferred revenue, revenue and net assets.

Recommendation: We recommend that the Organization implement controls over the financial closing process to ensure all necessary adjustments at fiscal year-end are recorded and reviewed, so the financial statements are free from material misstatements.

Current Status: Finding communicated in fiscal year 2021 as 2021-001.



CORRECTIVE ACTION PLAN

Year Ended June 30, 2021

FINDINGS – FINANCIAL STATEMENT AUDIT

MATERIAL WEAKNESS

2021-001 Financial Close Process

Recommendation: The auditors recommend the Organization implement controls over the financial closing process to ensure all necessary adjustments at fiscal year-end are recorded and reviewed, so the financial statements are free from material misstatements.

Actions Taken or Planned:

CSTA was short-staffed at the end of fiscal year 2021, and the start of fiscal year 2022. The main staff member who oversaw financial transactions and reconciliations was also on leave. CSTA has reviewed leave policies and norms, and in the event a staff member is on leave for an extended amount of time temporary staff will be hired to ensure general business and financial operations continue to perform at a high professional level. CSTA has recently hired an additional staff member that has financial access and understanding of CSTA financial processes. This person can serve as a high-level back up as needed to ensure financial transactions and records are correct and updated in a timely fashion.

The material end of year adjustments was limited to the accounting of membership dues packaged with event registrations. CSTA has reviewed and updated the process on how to record CSTA+ (plus) memberships with event registrations. Previously if an individual purchased registration for an event and purchased a CSTA+ membership with his/her event registration that individual's CSTA+ membership would start that month. This was not clearly communicated between the event operations and financial

departments. Going forward CSTA will continue to offer a CSTA+ membership with an event registration, but the CSTA+ membership will not start until the same month as the event. This will ensure consistency in deferred funds and monthly account reconciliation as it will be one transaction in properly allocating funds to members in the month of the event.

Person Responsible: Jake Baskin, Executive Director

Estimated Date of Completion: December 2021

FINDINGS – FEDERAL AWARDS PROGRAM AUDITS

2021-002 Education Innovation and Research (EIR) Program – Early-Phase Grants, CFDA No. 84.411C

Recommendation: The auditors recommend the Organization adopt a formal procurement policy to be in line with current Uniform Guidance Standards set forth in 2 CFR sections 200.317 through 200.327.

Actions Taken or Planned:

CSTA has implemented a procurement policy that is aligned with current Uniform Guidance Standards set forth in 2 CFR sections 200.317 through 200.327. This policy was reviewed by a third-party contractor with expertise in grant policies and procedures. The procurement policy has been in place as of November 2021.

Person Responsible: Jake Baskin, Executive Director

Estimated Date of Completion: December 2021