

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

(A component unit of the
County of San Diego, California)

Statement of Claims and Fiscal Report
with Independent Auditor's Report

June 30, 2022

COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY

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MOSS, LEVY & HARTZHEIM LLP

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Independent Auditor's Report

To the Governing Board
County of San Diego Health and Human Services Agency
San Diego, California

Report on the Financial Statements

We have audited the accompanying Statement of Claims and Fiscal Report (Report) of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0), and Contract No. CLPC-1035 for the fiscal year ended June 30, 2022, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the program expenditures, program funds received, and fiscal year reimbursements for the fiscal year ended June 30, 2022, in conformity with accounting principles generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* and the California Department of Education Audit Guide.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the California Department of Education Audit Guide issued by the California Department of Education. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note A, the Statement of Claims and Fiscal Report of the County of San Diego Health and Human Services Agency for the California State Department of Education Child Development Program are intended to discuss the program expenditures, program funds received, and fiscal year reimbursements for the fiscal year ended June 30, 2022 in accordance with auditing principles generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* and the California Department of Education Audit Guide. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the Statements of Claims and Fiscal Reports 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 the Report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with 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 County of San Diego Health and Human Services Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

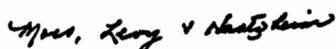
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the Report as a whole. The accompanying schedule of expenditures of federal and state awards, schedule of activities, schedule of expenditures by state categories, reconciliation of CDE and GAAP expense reporting, schedule of reimbursable equipment expenditures, schedule of expenditures for renovations and repairs, and schedule of administrative costs are presented for purposes of additional analysis and are not required parts of the Report. 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 Report. The information has been subjected to the auditing procedures applied in the audit of Report (and in conformity with the CDE Audit Guide issued by the California Department of Education), including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the Report or to the Report 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 Report taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2022, on our consideration of the County'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 to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance.



Moss, Levy & Hartzheim, LLP
Culver City, California
November 8, 2022

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 STATEMENT OF CLAIMS – CLPC-1035
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY OF SAN DIEGO
 HEALTH AND HUMAN SERVICES AGENCY**

Child Care Development Fund
 Project No.: 37-02001-00-0
 Contract No.: CLPC-1035

Program Expenditures:

Administrative and support services costs	<u>\$ 95,778</u>	
Total Expenditures		\$ 95,778

Program Funds Received:

State of California	73,886	
Funds used to satisfy MATCH requirement	21,750	
Other: Interest earned on State advances	<u>142</u>	
Total Funds Received		<u>95,778</u>
Program Funds Due to the County (Due to the State)		<u><u>\$ -</u></u>

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

**AUDITED FISCAL REPORT FOR
CHILD DEVELOPMENT SUPPORT CONTRACTS**

Fiscal Year Ending **June 30, 2022**

Contract Number **CLPC1035**

Vendor Code **2001**

Full Name of Contractor **County of San Diego Health & Human Services Agency**

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Match Requirement (CCIP and CLPC only)		21,750		21,750
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Other:				
Restricted Income - Subtotal		21,750		21,750
Interest Earned on Child Development Apportionment Payments		142		142
Unrestricted Income - Match Requirement (CCIP and CLPC only)				
Unrestricted Income - Other:				
Total Revenue		21,892		21,892

Contract Number **CLPC1035**

Full Name of Contractor **County of San Diego Health & Human Services Agency**

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries				
2000 Classified Salaries		1,975		1,975
3000 Employee Benefits		1,471		1,471
4000 Books and Supplies				
5000 Services and Other Operating Expenses		92,332		92,332
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)				
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		95,778		95,778
Total Administrative Cost (included in Section 2 above)		9,641		9,641

Approved Indirect Cost Rate:

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

Contract Number **CLPC1035**

Full Name of Contractor **County of San Diego Health & Human Services Agency**

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9529 (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9529	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income		21,750		21,750
Restricted Income - Match Requirement (CCIP and CLPC only)		21,750		21,750
Unrestricted Income - Match Requirement				
Interest Earned on Child Development Apportionment Payments		142		142
Total Reimbursable Expenses		95,778		95,778
Total Administrative Cost		9,641		9,641

Comments: Audit fee is included in the Services and Other Operating Expenses and in the Total Administrative Cost.

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The County of San Diego is a political subdivision of the State of California (State) and is governed by an elected Board of Supervisors. As such, it can exercise the powers specified by the Constitution and Statutes of the State. The Health and Human Services Agency is a department within the County of San Diego and operates the California State Department of Education Child Development Programs within the County of San Diego.

The accompanying financial statement presentations relate to the County of San Diego Health and Human Services Agency operations and include only selected data that is required to be reported to the California State Department of Education, pursuant to Contract No. CLPC-1035. In accordance with criteria adopted by the Governmental Accounting Standards Board (GASB), the entire operation of the County of San Diego Health and Human Services Agency is included in the County of San Diego's Comprehensive Annual Financial Report.

B. General Program Information

The County of San Diego Health and Human Services Agency administered the following California State Department of Education Child Development Program during the fiscal year ended June 30, 2022: Local Child Care Planning Council.

The Local Child Care Planning Council (CLPC-1035) was established to develop a comprehensive long-range plan for a broad spectrum of childcare and development services. Items that may be addressed by the council include the expansion of care for all children with childcare and development need within the County of San Diego and the development of strategies and mechanisms for upgrading the quality of care.

C. Basis of Presentation

The Statements of Claims and Fiscal Reports, Schedule of Activities, Schedule of Expenditures by State Categories, and Schedule of Reimbursable Administrative Costs were prepared from the accounts and transactions of the County. The statements summarized revenues, expenditures, and matching funds recorded by the County for the fiscal year ended June 30, 2022 and follow the formats prescribed by the California State Department of Education.

D. Method of Accounting

Prior to July 1, 2000, the County used the modified accrual basis of accounting for the Statements of Claims and Fiscal Reports, Schedule of Activities, Schedule of Expenditures by State Categories, and Schedule of Administrative Costs. The Program began to utilize the accrual basis of accounting during the fiscal year ending June 30, 2001. Revenues are recognized in the period earned and expenses are recognized in the period incurred.

NOTE 2 – ADMINISTRATIVE EXPENDITURES AND SUPPORT COSTS

Costs related to the administration of the child development programs are reported as administrative expenditures on the Statement of Claims. The administrative expenditures consist of administrative and support services costs. For the fiscal year ended June 30, 2022, such costs consisted of the following:

COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2022

NOTE 2 – ADMINISTRATIVE EXPENDITURES AND SUPPORT COSTS (Continued)

	<u>Administrative</u>	<u>Support</u>	<u>Total</u>
CLPC-1035			
Salaries and benefits	\$ 516	\$ 2,930	\$ 3,446
Services and other operating expenses	-	83,207	83,207
Audit fee	9,125	-	9,125
Total	<u>\$ 9,641</u>	<u>\$ 86,137</u>	<u>\$ 95,778</u>

NOTE 3 – MAINTENANCE OF EFFORT REQUIREMENT

The County satisfied its Maintenance of Effort requirement of \$21,750 for contract number CLPC-1035. The amount retained by the County’s Child Development Programs was \$0. The amount spent on administrative and support costs was \$21,750 which is 100% of the required Maintenance of Effort.

NOTE 4 – INTEREST EARNED ON STATE ADVANCES

Interest was calculated, based on County cash investment yields applied to amounts advanced from the State that were outstanding during the period. Amounts earned by the County were retained and reported in accordance with the Contract Funding Terms and Conditions, which are recorded in the County’s General Fund. Interest earned must be used for Child Development Program expenditures.

NOTE 5 – FISCAL YEAR REIMBURSABLE EARNINGS

Fiscal year reimbursable earnings are the lesser of the contract amount or total expenditures incurred during the fiscal year in the provision of childcare and development services for subsidized children, reduced by disallowed costs and restricted income.

NOTE 6 – AMOUNT DUE FROM/(TO) THE STATE

The amount of program funds due from (due to) the State:

CLPC-1035	<u>\$ -</u>
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For the fiscal year ending June 30, 2022, the County received \$73,886 for CLPC-1035 and interest income of \$142. Total expenditures claimed for CLPC-1035 of \$95,778 were less than the total maximum contract amount of \$104,452.

NOTE 7 – CONTINGENCIES

The County has received federal and other governmental funds for specific purposes that are subject to review and audit by the funding agencies. Such audits could generate expenditure disallowances or refunds payable under terms of the agency contracts. No material amounts are currently payable. Loss of governmental support would have a significant impact on the County’s ability to provide its program services.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

<u>Federal Grantor/Pass-Through Grantor/Program</u>	<u>CFDA Number</u>	<u>Grantor's Number</u>	<u>Award Amount</u>		<u>Expenditures</u>	
			<u>Federal</u>	<u>State</u>	<u>Federal</u>	<u>State</u>
U.S. Department of Health and Human Services:						
Passed through California Department of Education:						
Child Care and Development Fund (CCDF):						
CCDF Local Child Care and Development Planning Council	93.575	CLPC-1035	\$ 72,623	\$ 10,079	\$ 84,105	\$ 11,673
Total			<u>\$ 72,623</u>	<u>\$ 10,079</u>	<u>\$ 84,105</u>	<u>\$ 11,673</u>

Maintenance of Effort funds of \$21,750 were received from the County of San Diego and expended on the Local Planning Council Program in accordance with the County and Child Development Division. Some amounts presented in this schedule may differ from amounts presented in the Statement of Claims, Audited Fiscal Reports, and combining schedules as this schedule is presented in accordance with the requirements of OMB Uniform Grant Guidance.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF ACTIVITIES
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

	<u>CLPC-1035</u>
Revenue and Support	
Government contracts:	
Child care programs	<u>\$ 73,886</u>
Subtotal government contracts	<u>73,886</u>
Interest earned on State advances	<u>142</u>
Total Revenues	<u>142</u>
Total Revenues and Support	<u>74,028</u>
Expenses	
Classified Salaries:	
Office personnel	1,975
Employee benefits	1,471
Legal, audit, and accounting	9,125
Other operating expenses	<u>83,207</u>
Total Expenditures	<u>95,778</u>
Over (under) of support, revenues, and expenditures	<u>\$ (21,750)</u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY OF SAN DIEGO
 HEALTH AND HUMAN SERVICES AGENCY**

<u>Account</u>	<u>Description</u>	<u>CLPC-1035</u>
	Direct payments to providers	\$ -
2000	Classified salaries	1,975
3000	Employee benefits	1,471
5000	Services and other operating expenses	<u>92,332</u>
	Total CDE CD Contracts	<u>\$ 95,778</u>

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contract listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursement, reasonable, necessary and adequately supported, according to governing laws, regulations, and contract provisions.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

<u>Expenses</u>	<u>CLPC-1035</u>
Schedule of Expenditures by State Categories (CDE)	\$ 95,778
Adjustments to Reconcile Differences in Reporting:	
Audit fees expensed on AUD forms (in advance of services)	(9,125)
Audit fees expensed in year of service on Combining Statement of Activities	<u>8,900</u>
Combining Statement of Activities (GAAP)	<u><u>\$ 95,553</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>CLPC-1035</u>
Capitalized Equipment Expensed on the AUD With Prior Written Approval	
None	\$ -
Subtotal	<u>-</u>
Capitalized Equipment Expensed on the AUD Without Prior Written Approval	
None	<u>-</u>
Subtotal	<u>-</u>
Total	<u><u>\$ -</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

	<u>CLPC-1035</u>
<u>Unit Cost Under \$10,000 Per Item</u>	
None	\$ -
Subtotal	<u>-</u>
<u>Unit Cost \$10,000 or More Per Item With Prior Written Approval</u>	
None	<u>-</u>
Subtotal	<u>-</u>
<u>Unit Cost \$10,000 or More Per Item Without Prior Written Approval</u>	
None	<u>-</u>
Subtotal	<u>-</u>
Total	<u><u>\$ -</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

**COUNTY OF SAN DIEGO
HEALTH AND HUMAN SERVICES AGENCY**

	<u>CLPC-1035</u>
Reimbursable Administrative Costs	
Administrative salaries	\$ 296
Employee benefits	220
Audit and legal	<u>9,125</u>
 Total Administrative Costs	 <u><u>\$ 9,641</u></u>

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
NOTES TO THE CHILD CARE AND DEVELOPMENT SUPPLEMENTAL INFORMATION
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed as a reimbursable expense for the year ended June 30, 2022 on Contract #CLPC-1035.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2022 on Contract #CLPC-1035.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed on Contract #CLPC-1035 for the year ended June 30, 2022.



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

Governing Board
County of San Diego Health and Human Services Agency
San Diego, California

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 Statements of Claims and Fiscal Report (Report) of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0, and Contract No. CLPC-1035) California, as of and for the fiscal year ended June 30, 2022, and the related notes to the Report and have issued our report thereon dated November 8, 2022,

Internal Control Over Financial Reporting

In planning and performing our audit of the Report of the County of San Diego Health and Human Services Agency (County) for the California State Department of Education Child Development Program (Project No. 37-02001-00-0, and Contract No. CLPC-1035), we considered the County'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 opinions on the Report, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County'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 the County's Report is 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 the Report 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 the Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Levy & Hartzheim

Moss, Levy & Hartzheim, LLP
Culver City, California
November 8, 2022

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

Section 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 X No

Significant deficiency(ies) identified not considered
to be material weaknesses?

_____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Section II – Findings – Financial Statement Audit

No findings noted.

Section III – Compliance Findings and Questioned Costs

No findings noted.

**COUNTY OF SAN DIEGO HEALTH AND HUMAN SERVICES AGENCY
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

There were no findings reported for the fiscal year ended June 30, 2021.