



## **CITATION: ASSESSMENT OF FINE AND ORDER OF ABATEMENT**

To: Roll With It, LLC, Owner  
Massage Therapy Institute  
424 F Street, Suite B  
Davis, CA, 95616

**INSTITUTION CODE: 5700381**

**CITATION NUMBER: 2021274**

**CITATION ISSUANCE/SERVICE DATE: June 23, 2021**

**DUE DATE: July 23, 2021**

**FINE AMOUNT: \$ 1,501.00**

**ORDER OF ABATEMENT INCLUDED: Yes**

Christina Villanueva issues this Citation: Assessment of Fine and Order of Abatement (Citation) in her official capacity as Discipline Manager of the Bureau for Private Postsecondary Education (Bureau) of the California Department of Consumer Affairs.

### CITATION

A Citation is hereby issued to Roll With It, LLC, Owner of Massage Therapy Institute (Institution) located at 424 F Street, Suite B, Davis, CA, 95616, pursuant to Business and Professions Code section 125.9; California Education Code (CEC) sections 94936 and 94932; and Title 5 of the California Code of Regulations (5, CCR) section 75020 for the violations described below.

### BACKGROUND

On February 24, 2021, Bureau staff conducted an announced Compliance inspection at the Institution. Through the course of the inspection, Bureau staff found possible material violations.

On February 24, 2021, the Bureau received financial statements for the year ending February 23, 2021 from the Institution. The Institution's ratio of 0.51 demonstrates that the Institution fails to maintain a ratio of current assets to current liabilities of 1.25 to 1.00 or greater.

In accordance with CEC Section 94885(a)(6) and (9), and 5, CCR Section 71745(a)(6) an institution shall document that it has at all times sufficient assets and financial resources to do the following:

- 1) For an institution not participating in Title IV of the federal Higher Education Act of 1965 (hereafter Title IV), maintain a ratio of current assets<sup>1</sup> to current liabilities of 1.25 to 1.00 or

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<sup>1</sup> Current assets does not include: intangible assets, including goodwill, going concern value, organization expense, startup costs, long-term prepayment of deferred charges, and non-returnable deposits, or state or federal grant or loan funds that are not the property of the institution but are held for future disbursement for the benefit of students. Unearned tuition shall be accounted for in accordance with general accepted accounting principles. 5, CCR Section 71745(a)(6)

According to the Bureau’s records reviewed on or about February 24, 2021, the Institution does not participate in Title IV, therefore it must maintain a ratio of current assets to current liabilities of 1.25 to 1.00 or greater at the end of the most recent fiscal year when using generally accepted accounting principles.

VIOLATION

| #  | Below you will find the California Education Code (CEC) and/or Title 5 of the California Code of Regulations (5, CCR code) section(s) of law you are charged with violating.  |
|----|---|
| 1. | <p><b><u>Violation:</u></b><br/> <b>5, CCR Section 71920 (a)(b)(3) – Student Records</b><br/> <i>(a) The institution shall maintain a file for each student who enrolls in the institution whether or not the student completes the educational service.</i><br/> <i>(b) In addition to the requirements of section 94900, the file shall contain all of the following pertinent student records:</i><br/> <i>(3) Copies of all documents signed by the student, including contracts, instruments of indebtedness, and documents relating to financial aid;</i></p> <p style="color: red;">Bureau staff reviewed student files and found that the files contained copies of signed 2015-2016 School Performance Fact Sheet (SPFS) instead of the required SPFS for the 2016-2017 calendar year.</p> <p><b><u>Order of Abatement:</u></b><br/>           The Bureau orders the Institution to submit a policy, or procedure, of how future compliance will be maintained per 5, CCR Section 71920.</p> <p><b><u>Assessment of Fine</u></b><br/>           The fine for this violation is <u>\$1,501.00</u></p>   |
| 2. | <p><b><u>Violation:</u></b><br/> <b>CEC Section 94885(a)(6) and (9)– Minimum Operating Standards</b><br/> <i>“(a) The bureau shall adopt by regulation minimum operating standards for an institution that shall reasonably ensure that all of the following occur: [...]</i><br/> <i>(6) The institution is financially sound and capable of fulfilling its commitments to students. [...]</i><br/> <i>(9) The institution is maintained and operated in compliance with this chapter and all other applicable ordinances and laws.”</i></p> <p><b>5, CCR Section 71745(a)(6)- Financial Resources.</b><br/> <i>“(a) The institution shall document that it has at all times sufficient assets and financial resources to do all of the following: [...]</i><br/> <i>(6) Maintain a ratio of current assets to current liabilities of 1.25 to 1.00 or greater at the end of the most recent fiscal year when using generally accepted accounting principles, or for an institution participating in Title IV of the federal Higher Education Act of 1965, meet the composite score requirements of the U.S. Department of Education. For the purposes of this section, current assets does not include: intangible assets, including goodwill, going concern value, organization expense, startup costs, long-term prepayment of deferred charges, and non-returnable deposits, or state or federal grant or loan funds that are not the property of the institution but are held for future disbursement for the benefit of students. Unearned tuition shall be accounted for in accordance with general accepted accounting principles.”</i></p> |

The Institution's ratio of 0.51, demonstrates that the Institution fails to maintain a ratio of current assets to current liabilities of 1.25 to 1.00 or greater.

**Order of Abatement:**

The Bureau orders the institution to:

1. Submit a detailed plan to address its financial shortfalls and to meet the ratio of current assets to current liabilities of 1.25 to 1.00 or greater at the end of the most recent fiscal year in accordance with 5, CCR 71745(a)(6).
2. In addition, please provide an explanation of all measures to be taken by the Institution to ensure it meets future financial responsibilities.
3. Please provide the Bureau with, in electronic format:
  - a) a roster of all currently enrolled students that includes the student (1) names, (2) addresses, (3) telephone numbers, (4) email addresses, (5) program in which they are enrolled, (6) date of enrollment, (7) total cost of the program and (8) the total amount the student has paid.

**Assessment of Fine**

The fine for this violation is \$00.00

**TOTAL ADMINISTRATIVE FINE DUE: \$1,501.00**

ASSESSMENT OF A FINE

In accordance with CEC section 94936; and 5, CCR sections 75020 and 75030, the Bureau hereby orders this assessment of fine in the amount of **\$1,501.00** for the violations described above. **Payment must be made, to the Bureau, within 30 days from the date of service of the Citation.**

COMPLIANCE WITH ORDER OF ABATEMENT

In accordance with the provisions of CEC section 94936 and 5, CCR section 75020 the Bureau hereby issues the order(s) of abatement described above. **Evidence of compliance with the order(s) of abatement must be submitted, to the Bureau, within 30 days from the date of service of the Citation.**

APPEAL OF CITATION

You have the right to contest this Citation through an informal conference with the Bureau; and/or through an administrative hearing in accordance with Chapter 5 (Commencing with Section 11500) of Part 1 of Division 3 of Title 2 of the Government Code.

If you wish to contest this Citation, you must submit the 'Notice of Appeal of Citation – Request for Informal Conference and/or Administrative Hearing' form (enclosed) within 30 days from the date of service of the Citation. *If you do not request an informal conference and/or an administrative hearing within 30 days from the service of the Citation, you will not be able to request one at a later time.*

Unless a written request for an informal conference and/or an administrative hearing is signed by you and delivered to the Bureau by **July 23, 2021**, you will be deemed to have waived or forfeited your right to appeal this matter.

EFFECTIVE DATE OF CITATION

If you do not request an informal conference and/or an administrative hearing, this Citation shall become effective on **June 23, 2021**. Payment of the administrative fine and evidence of compliance with the order(s) of abatement shall be due by **July 23, 2021**. Your payment of the administrative fine shall not constitute an admission of the violation(s) charged.

If a hearing is requested, you will not be required to comply with this Citation until 30 days after a final order is entered against you.

**Payment of the administrative fine and/or written request for appeal must be mailed to:**

Cheryl Lardizabal, Discipline Citation Program  
Bureau for Private Postsecondary Education  
1747 N. Market Blvd., Suite 225  
Sacramento, CA 95834

Failure for an applicant or institution to abate the violation(s) listed above or to pay the administrative fine within the time allowed may result in denial of an application for an approval or renewal to operate; disciplinary action, and/or collection action. The Bureau will promptly take all appropriate action to enforce this Citation and recover the civil penalties prescribed therein or found to be due after a hearing.

CONTACT INFORMATION

If you have any questions regarding this Citation, or desire further information, please contact Cheryl Lardizabal, Citation Analyst, at (916) 574-8968 or [Cheryl.Lardizabal@dca.ca.gov](mailto:Cheryl.Lardizabal@dca.ca.gov).

“Original signature on file”

“6/23/2021”

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**Christina Villanueva**  
**Discipline Manager**

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**Date**

Enclosures

- Applicable Laws Violated
- Statement of Rights: Appeal Process Information Sheet
- Notice of Appeal of Citation: Request for Informal Conference and/or Administrative Hearing
- Payment of Fine – Waiver of Appeal
- Declaration of Service by Certified and First- Class Mail