



**City of Moreno Valley**  
**Audited Financial Statements**  
**General Child Development Program Fund**  
***As of and for the Year Ended June 30, 2024***  
***With Independent Auditors Report***

**City of Moreno Valley**  
**Audited Financial Statements**  
**General Child Development Program Fund**  
***As of and for the Year Ended June 30, 2024***  
***With Independent Auditors Report***

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM FUND  
TABLE OF CONTENTS**

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<b>INDEPENDENT AUDITOR'S REPORT</b>	<u>Page</u> 1
<b>FINANCIAL STATEMENTS</b>	
Balance Sheet	5
Statement of Revenues, Expenditures and Changes in Fund Balance	6
Notes to Financial Statements	7
<b>SUPPLEMENTARY INFORMATION</b>	
General Information	11
Schedule of Expenditures of Federal and State Awards	12
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	13
Schedule of Expenditures by State Categories	14
Reconciliation of CDSS and GAAP Expenditure Reporting	15
Schedule of Reimbursable Expenditures for Renovations and Repairs	16
Schedule of Reimbursable Expenditures for Equipment	17
Schedule of Reimbursable Expenditures for Administrative Costs	18
Audited Attendance and Fiscal Report for Child Development Programs	19
Audited Reserve Account Activity Report	26
Center Based Programs – Summary of Meals Reported	27
Schedule of CACFP Reported, Adjusted and Allowed Enrollment	29
Notes to the Child Care and Development Program Supplemental Information	30
<b>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</b>	31
<b>SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS</b>	33
<b>STATUS OF PRIOR YEAR STATE FINDINGS AND QUESTIONED COSTS</b>	34



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## *Independent Auditor's Report*

The Honorable Mayor and City Council  
City of Moreno Valley  
Moreno Valley, California

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the General Child Development Program Fund (the Fund) of the City of Moreno Valley, California, (the City), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Fund's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the Fund of as of June 30, 2024, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), and the requirements of the California Department of Education and California Department of Social Services *Audit Guide*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City 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.



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### ***Emphasis of Matter***

As discussed in Note 1, the financial statements present only the Fund and do not purport to, and do not present fairly the financial position of the City of Moreno Valley, California, as of June 30, 2024, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 GAAS 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 GAAS 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 Fund'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.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

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

### ***Required Supplementary Information***

Management has omitted management's discussion and analysis and budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements of the Fund. The supplementary information identified in the table of contents are presented for purposes of additional analysis as required by the California Department of Social Services (CDSS) and are not a required part of the basic financial statements.

The supplementary information, as identified in the table of contents, is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Center Based Programs - Summary of Meals Reported and the Schedule of CACFP Reported, Adjusted and Allowed Enrollment were presented as required by the CDSS Audit Guide. We have applied certain limited procedures to this information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the reports submitted to CDSS, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 29, 2024 on our consideration of the Fund'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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Fund's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 29, 2024

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
BALANCE SHEET  
JUNE 30, 2024**

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**ASSETS**

Cash and investments	\$	157,647
Due from other governments		<u>144,799</u>
Total assets	\$	<u><u>302,446</u></u>

**LIABILITIES AND FUND BALANCE**

**Liabilities:**

Accounts payable	\$	27,187
State Child Development reserves		157,647
Due to other funds		<u>109,319</u>
Total liabilities		<u>294,153</u>

**Fund balance:**

Restricted		<u>8,293</u>
Total fund balance		<u>8,293</u>
Total liabilities and fund balance	\$	<u><u>302,446</u></u>

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



**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE  
YEAR ENDED JUNE 30, 2024**

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**REVENUES**

Contracts:

State Department of Social Services	\$	1,003,937
Child and Adult Care Food Program		27,950
Parent fees		551
		<hr/>
Total revenues		1,032,438
		<hr/>

**EXPENDITURES**

Classified personnel salaries	558,766
Employee benefits	263,352
Books and supplies	83,028
Services and other operating expenses	77,239
Indirect costs	50,053
	<hr/>

Total expenditures	1,032,438
	<hr/>

Fund balance, beginning of year	8,293
	<hr/>

Fund balance, end of year	\$ 8,293
	<hr/> <hr/>

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

## **CITY OF MORENO VALLEY**

### **GENERAL CHILD DEVELOPMENT PROGRAM NOTES TO FINANCIAL STATEMENTS YEAR ENDED JUNE 30, 2024**

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#### **NOTE 1: GENERAL INFORMATION**

The accompanying financial statements present only the City of Moreno Valley General Child Development Program Fund (Fund). The Fund is a program operated by the City of Moreno Valley, California (the City) to provide educational programs and care for children participating in the program. The Fund receives program revenues from the California State Department of Social Services (CDSS), Office of Child Development. Families of participating children also pay a fee for these services. For additional information regarding the City of Moreno Valley, refer to the City's annual comprehensive financial report.

#### **NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

##### *Fund Accounting*

To ensure observance of limitations and restrictions placed on the use of resources available to the Fund, the accounts are maintained in accordance with the principles of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established in accordance with their nature and purpose. The Fund is accounted for as a Special Revenue Fund. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

##### *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The Fund is accounted for as a Special Revenue Fund of the City of Moreno Valley.

The Fund financial statements are reported using the current financial resources measurement focus. This means that generally, only current assets and current liabilities are included on the balance sheet. The reported fund balance is considered to be a measure of "available spendable resources." Statement of revenues, expenditures and changes in fund balance for the Fund generally present increases (revenues) and decreases (expenditures) in net current assets.

The financial statements of the Fund have been prepared on the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, while grant revenues have an availability period of 120 days. Grant funds are considered to be earned to the extent of expenditures incurred under the provisions of the grant. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

##### *Cash and Investments*

The Fund's cash balance is pooled with various other City funds for deposit and investment purposes. The share of each fund in the pooled cash account was recorded in each of the fund's books of accounts, and interest income was apportioned to the participating funds based on the relationship of their average monthly balances to the total of the pooled cash and investments.

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

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**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

Investments are reported at fair value based on the Fund's pro-rata share of the fair value calculated by the City on the entire City portfolio. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The Pool is governed by and under the regulatory oversight of the Investment Policy adopted by the City Council of the City of Moreno Valley. The balance available for withdrawal is based on the accounting records maintained by the City, which are recorded on an original cost basis.

Information regarding the credit risk and authorized types of deposits and investments in the City's pooled cash and investments is included in the City's annual comprehensive financial report.

*Reserve Account*

The Fund is eligible to retain a portion of unearned grant funds received from the State. The reserve account is subject to terms, conditions and limitations of the grant agreement and is retained by the Program. As of June 30, 2024, these unearned grant funds amounted to \$157,647. Upon termination of the Program, the Fund would be required to return all remaining reserves to CDSS. Accordingly, the reserve account is recorded as a liability (unearned revenue) in the amount of \$157,647.

*Indirect Cost Allocation*

Indirect costs are allocated to the program based on the Program's pro-rata share of usage or consumption of goods and services

*Rent Expenses*

The Program operated at four locations during the year, all of which are either owned by the City or a school. The Program was not charged rent for the use of facilities.

**NOTE 3: PARENT FEES**

Parent fees represent the portion of childcare expenses that are to be paid by parents who do not qualify for the full subsidy. The parents pay the childcare providers directly for their portion of the childcare expenses.

**NOTE 4: RELATED PARTY TRANSACTIONS**

The Fund and the City share certain expenses such as the communication network, supplies, and other internal service fund charges. The Fund is billed for these services based on actual or allocated costs.

CITY OF MORENO VALLEY

GENERAL CHILD DEVELOPMENT PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024

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**NOTE 5: FUND BALANCE**

The financial statements report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the Fund is bound to honor constraints on how specific amounts can be spent.

***Nonspendable fund balance*** - amounts that cannot be spent because they are either (a) not spendable in form or (b) legally or contractually required to be maintained intact.

***Restricted fund balance*** - amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.

***Committed fund balance*** - amounts that can only be used for specific purposes determined by formal action of the Fund's highest level of decision-making authority (the City council) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

***Assigned fund balance*** - amounts that are constrained by the Fund's intent to be used for specific purposes. The intent can be established at either the highest level of decision making, or by a designated body or an official.

When both restricted and unrestricted resources are available for use, it is the Fund's policy to use restricted resources first, followed by committed, assigned and unassigned resources as they are needed.

**NOTE 6: CONTINGENCIES**

The Fund receives state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could result in disallowed expenditures under terms of the grants, the disallowed amounts would be owed to the state or federal granting agencies. The City believes that any future repayments resulting from disallowances will not be material.

**NOTE 7: SUBSEQUENT EVENTS**

The City has evaluated events subsequent to June 30, 2024 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 29, 2024, the date the financial statements were available to be issued. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
NOTES TO FINANCIAL STATEMENTS  
YEAR ENDED JUNE 30, 2024**

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**NOTE 8: ADDITIONAL REVENUES/EXPENDITURES**

The City has additional revenues and expenditures related to Child Development-Corona Virus Response & Relief Supplemental Act (CRRSA) and American Rescue Plan Act (ARPA) Stabilization Funds-One Time Stipends which are tracked within the City's miscellaneous grant fund. The miscellaneous grant fund is part of the City's Annual Comprehensive Financial Report, but not part of the Child Care fund financial statements. See below for full reconciliation of program revenues/expenditures.

**ARPA related revenues**

Stipends	\$ 134,778
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Total revenues	134,778
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**ARPA related expenditures**

Books and supplies	9,749
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Services and other operating expenses	18,308
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Other approved capital outlay	25,457
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Equipment replacement (program related)	81,264
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Total expenditures	134,778
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<b>Total effect to Child Care fund</b>	<b>-</b>
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Child Care fund revenues	1,032,438
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ARPA related revenues	134,778
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<b>Total program revenues</b>	<b>1,167,216</b>
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Child Care fund expenditures	1,032,438
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ARPA related expenditures	134,778
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<b>Total program expenditures</b>	<b>\$ 1,167,216</b>
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## CITY OF MORENO VALLEY

### GENERAL CHILD DEVELOPMENT PROGRAM GENERAL INFORMATION

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Name of agency:	City of Moreno Valley
Type of agency:	Municipality
Address:	City of Moreno Valley 14177 Frederick Street Moreno Valley, CA 92553
Program Director:	Jeremy Bubnick, Parks and Community Services Director
Finance Director:	Launa Jimenez, Chief Financial Officer/City Treasurer
Period covered by audit:	July 1, 2023 through June 30, 2024
Number of days of operations:	247

Child Care Center locations:

Operating Hours  
School Days  
(except flex day)

Armada Elementary School 25201 John F Kennedy Drive Sunnymead, CA 92553	Opening time Closing time Number of hours open	2:00 p.m. 6:00 p.m. 4
Creekside Elementary School 13563 Heacock Street Moreno Valley, CA 92553	Opening time Closing time Number of hours open	2:00 p.m. 6:00 p.m. 4
Sunnymead Elementary School 24050 Dracaea Avenue Moreno Valley, CA 92553	Opening time Closing time Number of hours open	2:00 p.m. 6:00 p.m. 4
Rainbow Ridge Elementary School 15950 Indian Avenue Moreno Valley, CA 92553	Opening time Closing time Number of hours open	12:00 p.m. 6:00 p.m. 6

School Days (flex day only)

Opening time	12:00 p.m.
Closing time	6:00 p.m.
Number of hours open	6

Vacation Days

Opening time	7:30 a.m.
Closing time	5:30 p.m.
Number of hours open	10

CITY OF MORENO VALLEY

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS  
YEAR ENDED JUNE 30, 2024**

Grantor / Program Title	Assistance Listing Number	Grantor's Number	Award Amount			Expenditures		
			Federal	State	Total	Federal	State*	Total
U.S. Department of Agriculture:								
Passed through State of California, Department of Social Service:								
Child Nutrition and Food Distribution Division								
Child and Adult Care Food Program	10.558	04321-CACFP-33-GM-CS	\$ 27,463	\$ 487	\$ 27,950	\$ 27,463	\$ 487	\$ 27,950
U.S. Department of Health and Human Services:								
Passed through State of California, Department of Social Services								
Child Development Programs	93.596 / 93.575	CCTR-3203	271,452	732,485	1,003,937	271,452	733,036	1,004,488
U.S. Department of Health and Human Services:								
Passed through State of California, Department of Social Services								
Child Development-Corona Virus Response & Relief Supplemental Act (CRRSA) & ARPA Stabilization Funds-One Time Stipend**	93.596	N/A	134,778	-	134,778	134,778	-	134,778
Total Federal and State Awards and Expenditures			\$ 433,693	\$ 732,972	\$ 1,166,665	\$ 433,693	\$ 733,523	\$ 1,167,216

\*This amount includes amounts funded by the State of California, parent fees and miscellaneous sources.

\*\*This includes ARPA revenues and expenditures accounted for in miscellaneous grant fund. See note 8.

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
YEAR ENDED JUNE 30, 2024**

	<b>CCTR-3203</b>	<b>04321-CACFP 33-GM-CS</b>	<b>Stipends CRSA/ARPA</b>	<b>Total CD Contracts</b>
<b>REVENUES</b>				
Contracts:				
State Department of Social Services	\$ 1,003,937	\$ -	\$ -	\$ 1,003,937
Child and Adult Care Food Program	-	27,950	-	27,950
Stipends	-	-	134,778	134,778
Parent fees	551	-	-	551
	<u>1,004,488</u>	<u>27,950</u>	<u>134,778</u>	<u>1,167,216</u>
Total revenues	1,004,488	27,950	134,778	1,167,216
<b>EXPENDITURES</b>				
Classified personnel salaries	558,766	-	-	558,766
Employee benefits	263,352	-	-	263,352
Books and supplies	55,078	27,950	9,749	92,777
Services and other operating expenses	77,239	-	18,308	95,547
Other approved capital outlay	-	-	25,457	25,457
Equipment replacement	-	-	81,264	81,264
Indirect costs	50,053	-	-	50,053
	<u>1,004,488</u>	<u>27,950</u>	<u>134,778</u>	<u>1,167,216</u>
Total expenditures	1,004,488	27,950	134,778	1,167,216
Change in fund balance	-	-	-	-
Fund balance, beginning of year	8,293	-	-	8,293
Fund balance, end of year	<u>\$ 8,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,293</u>

Note: This schedule includes ARPA related expenditures that are not included as part of child care fund statements



**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES  
YEAR ENDED JUNE 30, 2024**

	<b>CCTR-3203</b>	<b>04321-CACFP 33-GM-CS</b>	<b>Stipends CRSA/ARPA</b>	<b>Total CD Contracts</b>
<b>EXPENDITURES</b>				
2000 Classified personnel salaries	\$ 558,766	\$ -	\$ -	\$ 558,766
3000 Employee benefits	263,352	-	-	263,352
4000 Books and supplies	55,078	27,950	9,749	92,777
5000 Services and other operating expenses	77,239	-	18,308	95,547
6100/6200 Other approved capital outlay	-	-	25,457	25,457
Equipment replacement (program related)	-	-	81,264	81,264
Indirect costs	50,053	-	-	50,053
Total expenditures claimed for reimbursement	<u>1,004,488</u>	<u>27,950</u>	<u>134,778</u>	<u>1,167,216</u>
Total supplemental expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 1,004,488</u>	<u>\$ 27,950</u>	<u>\$ 134,778</u>	<u>\$ 1,167,216</u>

Note: This schedule includes ARPA related expenditures that are not included as part of child care fund statements

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
RECONCILIATION OF CDSS AND GAAP EXPENDITURE REPORTING  
YEAR ENDED JUNE 30, 2024**

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	<u>CCTR-3203</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Stipends CRSA/ARPA</u>	<u>Total CD Contracts</u>
Schedule of expenditure by State categories (CD)	\$ 1,004,488	\$ 27,950	\$ 134,778	\$ 1,167,216
Adjustment to reconcile differences in reporting	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (GAAP)	<u>\$ 1,004,488</u>	<u>\$ 27,950</u>	<u>\$ 134,778</u>	<u>\$ 1,167,216</u>

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF REIMBURSABLE EXPENDITURES FOR RENOVATIONS AND REPAIRS  
YEAR ENDED JUNE 30, 2024**

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<b>Unit Cost Under \$10,000 Per Item</b>	<b>CCTR-3203</b>	<b>Stipends CRSA/ARPA</b>	<b>Total</b>
None	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>Unit Cost Under \$10,000 or More Per Item With Prior Written Approval</b>	<b>CCTR-3203</b>	<b>Stipends CRSA/ARPA</b>	<b>Total</b>
General repairs at Sunnymead	\$ -	\$ 14,100	\$ 14,100
Carpet replacement at Rainbow Ridge and Val Verde	-	11,357	11,357
Total	<u>\$ -</u>	<u>\$ 25,457</u>	<u>\$ 25,457</u>

<b>Unit Cost Under \$10,000 or More Per Item Without Prior Approval</b>	<b>CCTR-3203</b>	<b>Stipends CRSA/ARPA</b>	<b>Total</b>
None	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF REIMBURSABLE EXPENDITURES FOR EQUIPMENT  
YEAR ENDED JUNE 30, 2024**

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<b>Reimbursable Equipment Expenditures</b>	<b>CCTR-3203</b>	<b>Stipends CRSA/ARPA</b>
AC units for Val Verde and Rainbow Ridge	\$ -	\$ 81,264
Total	<u>\$ -</u>	<u>\$ 81,264</u>

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF REIMBURSABLE EXPENDITURES FOR ADMINISTRATIVE COSTS  
YEAR ENDED JUNE 30, 2024**

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<b>Reimbursable Administrative Costs</b>	<b>CCTR-3203</b>
Classified salaries and benefits	\$ 86,883
Audit services	5,690
Indirect costs:	
Liability insurance	19,866
Facility charges	21,800
Technology services	7,757
Administrative charge - other post-employment benefits	630
Total indirect costs	<u>50,053</u>
Total	<u>\$ 142,626</u>

**AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT  
FOR CHILD CARE AND DEVELOPMENT PROGRAMS**

Fiscal Year Ending

June 30, 2024

Contract Number\*

CCTR 3203

Vendor Code\*

2186

Full Name of Contractor\* City of Moreno Valley

**Section 1 - Number of Counties Where Services are Provided**

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):\* 1
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):\*
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):\*
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):\*
- Total enrollment and attendance forms to attach: 1

Note: For each of the above categories, submit one form for each service county for the fiscal year.

**Section 2 - Days of Enrollment, Attendance and Operation**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	31,618		31,618	
Total Certified Days of Enrollment with Mental Health Consultation Services				
Days of Attendance (including MHCS)	27,297		27,297	N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation	247		247	N/A

\*Indicates field is required.

Full Name of Contractor **City of Moreno Valley**Contract Number **CCTR 3203****Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	27,951		27,951
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)	134,778		134,778
Restricted Income - Other:			
<b>Restricted Income - Subtotal</b>	<b>162,729</b>		<b>162,729</b>
Transfer From Reserve			
Waived Family Fees for Certified Children*	14,587		14,587
Family Fees Collected for Certified Children	782	-231	551
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
<b>Total Revenue (*Waived Family Fees Not Included)</b>	<b>163,511</b>	<b>-231</b>	<b>163,280</b>

Comments:

Adjustment of (\$231) in Family Fees Collected is requested due to an entry error in First Quarter Report. Fees were not collected in the First Quarter.

Full Name of Contractor **City of Moreno Valley**Contract Number **CCTR 3203****Section 4 - Reimbursable Expenses**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)		0	
1000 Certificated Salaries		0	
2000 Classified Salaries	483,563	0	483,563
3000 Employee Benefits	251,671	0	251,671
4000 Books and Supplies	174,042	-81,264	92,778
5000 Services and Other Operating Expenses	207,887	-25,457	182,430
6100/6200 Other Approved Capital Outlay		25,457	25,457
6400 New Equipment (program-related)		0	
6500 Equipment Replacement (program-related)		81,264	81,264
Depreciation or Use Allowance		0	
Start-up Expenses (service level exemption)		0	
Budget Impasse Credit		0	
Indirect Costs (include in Total Administrative Cost)	50,053	0	50,053
<b>Total Reimbursable Expenses</b>	<b>1,167,216</b>		<b>1,167,216</b>
Total Administrative Cost (included in Section 4 above)	142,625	0	142,625
Total Staff Training Cost (included in Section 4 above)		0	

Approved Indirect Cost Rate:

☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.



Full Name of Contractor **City of Moreno Valley**Contract Number **CCTR 3203****Section 5 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
<b>Total Supplemental Revenue</b>			

**Section 6 - Supplemental Expenses**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
<b>Total Supplemental Expenses</b>			

Full Name of Contractor **City of Moreno Valley**Contract Number **CCTR 3203****Section 7 - Summary**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	31,618		31,618
Days of Operation	247		247
Days of Attendance (including MHCS)	27,297		27,297
Restricted Program Income	162,729		162,729
Transfer from Reserve			
Family Fees Collected for Certified Children	782	-231	551
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,167,216		1,167,216
Total Administrative Cost	142,625		142,625
Total Staff Training Cost			
Non-Reimbursable (State use only)	<b>N/A</b>	<b>N/A</b>	

Total Certified Adjusted Days of Enrollment (including MHCS) Total Non-Certified Adjusted Days of Enrollment (including MHCS) 

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

Eligibility, enrollment and attendance records are being maintained as required (select YES or NO from the drop-down box): 

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

# CHILD CARE AND DEVELOPMENT PROGRAMS CERTIFIED CHILDREN DAYS OF ENROLLMENT AND ATTENDANCE

Fiscal Year Ending **June 30, 2024**Contract Number **CCTR 3203**Vendor Code **2186**Full Name of Contractor **City of Moreno Valley**Service County: **Riverside**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus	1,618		1,618	1.1800	1,909.2400
Three Years and Older Full-time	7,295		7,295	1.0000	7,295.0000
Three Years and Older One-half-time	22,705		22,705	0.5500	12,487.7500
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs One-half-time				0.8470	

Full Name of Contractor **City of Moreno Valley**Contract Number **CCTR 3203**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.5500	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.5500	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.0615	
<b>Total Certified Days of Enrollment</b>	<b>31,618</b>		<b>31,618</b>	<b>N/A</b>	<b>21,691.9900</b>
<b>Days of Attendance</b>	<b>27,297</b>		<b>27,297</b>	<b>N/A</b>	<b>N/A</b>

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

# AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End

June 30, 2024

Reserve Account Type

Center-Based

Vendor Code

2186

Full Name of Contractor **City of Moreno Valley**

## Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	40,276
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.2177	101,294
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
<b>Total Transferred from 2022–23 Contracts to Reserve</b>	<b>101,294</b>
3. Less Excess Reserve to be Billed	
<b>4. Ending Balance per 2022-23 Post-Audit CDNFS 9530</b>	<b>141,570</b>

## Section 2 - Current Year (2023–24) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	5,735		5,735
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
<b>Total Transferred to Contracts from Reserve Account</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>7. Ending Balance on June 30, 2024</b>	<b>147,305</b>	<b>0</b>	<b>147,305</b>

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

# CITY OF MORENO VALLEY

## GENERAL CHILD DEVELOPMENT PROGRAM CENTER BASED PROGRAMS – SUMMARY OF MEALS REPORTED YEAR ENDED JUNE 30, 2024

		Meals Reported			Meal Breakdown			Federal			State Meal Breakdown			State			Cash in Lieu	Grand Totals
		Reported	Adjustment	Allowed	Free	Reduced	Base	Free	Reduced	Base	Free	Reduced	Base	Free	Reduced	Base	Reimbursement	
JUL	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	AM Snack	1,097	-	1,097	749	165	183	\$ 876.33	\$ 95.70	\$ 18.30	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,125	-	1,125	768	170	187	\$ 898.56	\$ 98.60	\$ 18.70	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>July Totals</b>	<b>2,222</b>	<b>-</b>	<b>2,222</b>	<b>1,517</b>	<b>335</b>	<b>370</b>	<b>\$ 1,774.89</b>	<b>\$ 194.30</b>	<b>\$ 37.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,006.19</b>
AUG	Breakfast	169	-	169	119	21	29	\$ 271.32	\$ 41.58	\$ 11.02	140	-	-	\$ 29.92	\$ -	\$ -	\$ -	
	Lunch	293	-	293	206	37	50	\$ 875.50	\$ 142.45	\$ 20.00	243	-	-	\$ 51.93	\$ -	\$ -	\$ 86.44	
	PM Snack	1,790	-	1,790	1,259	224	307	\$ 1,473.03	\$ 129.92	\$ 30.70	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>August Totals</b>	<b>2,252</b>	<b>-</b>	<b>2,252</b>	<b>1,584</b>	<b>282</b>	<b>386</b>	<b>\$ 2,619.85</b>	<b>\$ 313.95</b>	<b>\$ 61.72</b>	<b>383</b>	<b>-</b>	<b>-</b>	<b>\$ 81.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 86.44</b>	<b>\$ 3,163.81</b>
SEP	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,693	-	1,693	1,202	218	273	\$ 1,406.34	\$ 126.44	\$ 27.30	-	-	-	\$ -	\$ -	\$ -	\$ -	
<b>September Totals</b>		<b>1,693</b>	<b>-</b>	<b>1,693</b>	<b>1,202</b>	<b>218</b>	<b>273</b>	<b>\$ 1,406.34</b>	<b>\$ 126.44</b>	<b>\$ 27.30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,560.08</b>
OCT	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,914	-	1,914	1,286	284	344	\$ 1,504.62	\$ 164.72	\$ 34.40	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>October Totals</b>	<b>1,914</b>	<b>-</b>	<b>1,914</b>	<b>1,286</b>	<b>284</b>	<b>344</b>	<b>\$ 1,504.62</b>	<b>\$ 164.72</b>	<b>\$ 34.40</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,703.74</b>
NOV	Breakfast	100	-	100	69	14	17	\$ 157.32	\$ 27.72	\$ 6.46	83	-	-	\$ 17.74	\$ -	\$ -	\$ -	
	Lunch	221	-	221	152	31	38	\$ 646.00	\$ 119.35	\$ 15.20	183	-	-	\$ 39.11	\$ -	\$ -	\$ 65.20	
	PM Snack	1,504	-	1,504	1,033	213	258	\$ 1,208.61	\$ 123.54	\$ 25.80	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>November Totals</b>	<b>1,825</b>	<b>-</b>	<b>1,825</b>	<b>1,254</b>	<b>258</b>	<b>313</b>	<b>\$ 2,011.93</b>	<b>\$ 270.61</b>	<b>\$ 47.46</b>	<b>266</b>	<b>-</b>	<b>-</b>	<b>\$ 56.85</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 65.20</b>	<b>\$ 2,452.05</b>
DEC	Breakfast	226	-	226	156	34	36	\$ 355.68	\$ 67.32	\$ 13.68	190	-	-	\$ 40.60	\$ -	\$ -	\$ -	
	Lunch	581	-	581	401	88	92	\$ 1,704.25	\$ 338.80	\$ 36.80	489	-	-	\$ 104.50	\$ -	\$ -	\$ 171.40	
	PM Snack	1,534	-	1,534	1,058	232	244	\$ 1,237.86	\$ 134.56	\$ 24.40	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>December Totals</b>	<b>2,341</b>	<b>-</b>	<b>2,341</b>	<b>1,615</b>	<b>354</b>	<b>372</b>	<b>\$ 3,297.79</b>	<b>\$ 540.68</b>	<b>\$ 74.88</b>	<b>679</b>	<b>-</b>	<b>-</b>	<b>\$ 145.10</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 171.40</b>	<b>\$ 4,229.85</b>

CITY OF MORENO VALLEY

GENERAL CHILD DEVELOPMENT PROGRAM  
CENTER BASED PROGRAMS – SUMMARY OF MEALS REPORTED, CONTINUED  
YEAR ENDED JUNE 30, 2024

		Meals Reported			Meal Breakdown			Federal			State Meal Breakdown			State			Cash in Lieu	Grand Totals
		Reported	Adjustment	Allowed	Free	Reduced	Base	Free	Reduced	Base	Free	Reduced	Base	Free	Reduced	Base	Reimbursement	
JAN	Breakfast	158	-	158	110	24	24	\$ 250.80	\$ 47.52	\$ 9.12	134	-	-	\$ 28.64	\$ -	\$ -	\$ -	
	Lunch	375	-	375	260	56	59	\$ 1,105.00	\$ 215.60	\$ 23.60	316	-	-	\$ 67.53	\$ -	\$ -	\$ 110.63	
	PM Snack	1,797	-	1,797	1,247	268	282	\$ 1,458.99	\$ 155.44	\$ 28.20	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>January Totals</b>	<b>2,330</b>	<b>-</b>	<b>2,330</b>	<b>1,617</b>	<b>348</b>	<b>365</b>	<b>\$ 2,814.79</b>	<b>\$ 418.56</b>	<b>\$ 60.92</b>	<b>450</b>	<b>-</b>	<b>-</b>	<b>\$ 96.17</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 110.63</b>	<b>\$ 3,501.07</b>
FEB	Breakfast	32	-	32	21	6	5	\$ 47.88	\$ 11.88	\$ 1.90	27	-	-	\$ 5.77	\$ -	\$ -	\$ -	
	Lunch	40	-	40	26	8	6	\$ 110.50	\$ 30.80	\$ 2.40	34	-	-	\$ 7.27	\$ -	\$ -	\$ 11.80	
	PM Snack	1,815	-	1,815	1,181	342	292	\$ 1,381.77	\$ 198.36	\$ 29.20	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>February Totals</b>	<b>1,887</b>	<b>-</b>	<b>1,887</b>	<b>1,228</b>	<b>356</b>	<b>303</b>	<b>\$ 1,540.15</b>	<b>\$ 241.04</b>	<b>\$ 33.50</b>	<b>61</b>	<b>-</b>	<b>-</b>	<b>\$ 13.04</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 11.80</b>	<b>\$ 1,839.53</b>
MAR	Breakfast	240	-	240	162	36	42	\$ 369.36	\$ 71.28	\$ 15.96	198	-	-	\$ 42.31	\$ -	\$ -	\$ -	
	Lunch	295	-	295	199	45	51	\$ 845.75	\$ 173.25	\$ 20.40	244	-	-	\$ 52.14	\$ -	\$ -	\$ 87.03	
	PM Snack	1,416	-	1,416	955	215	246	\$ 1,117.35	\$ 124.70	\$ 24.60	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>March Totals</b>	<b>1,951</b>	<b>-</b>	<b>1,951</b>	<b>1,316</b>	<b>296</b>	<b>339</b>	<b>\$ 2,332.46</b>	<b>\$ 369.23</b>	<b>\$ 60.96</b>	<b>442</b>	<b>-</b>	<b>-</b>	<b>\$ 94.45</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87.03</b>	<b>\$ 2,944.13</b>
APR	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,872	-	1,872	1,276	284	312	\$ 1,492.92	\$ 164.72	\$ 31.20	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>April Totals</b>	<b>1,872</b>	<b>-</b>	<b>1,872</b>	<b>1,276</b>	<b>284</b>	<b>312</b>	<b>\$ 1,492.92</b>	<b>\$ 164.72</b>	<b>\$ 31.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,688.84</b>
MAY	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,904	-	1,904	1,298	274	332	\$ 1,518.66	\$ 158.92	\$ 33.20	-	-	-	\$ -	\$ -	\$ -	\$ -	
	<b>May Totals</b>	<b>1,904</b>	<b>-</b>	<b>1,904</b>	<b>1,298</b>	<b>274</b>	<b>332</b>	<b>\$ 1,518.66</b>	<b>\$ 158.92</b>	<b>\$ 33.20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,710.78</b>
JUN	Breakfast	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	AM Snack	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	Lunch	-	-	-	-	-	-	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	
	PM Snack	1,305	-	1,305	854	221	230	\$ 999.18	\$ 128.18	\$ 23.00	-	-	-	\$ -	\$ -	\$ -	\$ -	
<b>June Totals</b>		<b>1,305</b>	<b>-</b>	<b>1,305</b>	<b>854</b>	<b>221</b>	<b>230</b>	<b>\$ 999.18</b>	<b>\$ 128.18</b>	<b>\$ 23.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,150.36</b>
<b>Grand Totals</b>		<b>23,496</b>	<b>-</b>	<b>23,496</b>	<b>16,047</b>	<b>3,510</b>	<b>3,939</b>	<b>\$ 23,313.58</b>	<b>\$ 3,091.35</b>	<b>\$ 525.54</b>	<b>2,281</b>	<b>-</b>	<b>-</b>	<b>\$ 487.46</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 532.50</b>	<b>\$ 27,950.43</b>

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF CACFP REPORTED, ADJUSTED AND ALLOWED ENROLLMENT  
YEAR ENDED JUNE 30, 2024**

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Month	Reported Total	Free	Reduced	Base
July	2,222	1,517	335	370
August	2,252	1,584	282	386
September	1,693	1,202	218	273
October	1,914	1,286	284	344
November	1,825	1,254	258	313
December	2,341	1,615	354	372
January	2,330	1,617	348	365
February	1,887	1,228	356	303
March	1,951	1,316	296	339
April	1,872	1,276	284	312
May	1,904	1,298	274	332
June	1,305	854	221	230



**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM  
SUPPLEMENTAL INFORMATION  
YEAR ENDED JUNE 30, 2024**

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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 to a child development contract for the year ended June 30, 2024.

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 to a child development contract for the year ended June 30, 2024.

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 to a child development contract for the year ended June 30, 2024.



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**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**

*Independent Auditor's Report*

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Certified Public Accountants

The Honorable Mayor and City Council  
City of Moreno Valley  
Moreno Valley, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the General Child Development Program Fund (the Fund) of the City of Moreno Valley, California (the City) as of and for the year ended June 30, 2024, and the related notes to the financial statements as listed in the table of contents, and have issued our report thereon dated October 29, 2024.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Fund'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 the Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of the Fund'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.



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### ***Compliance and Other Matters***

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

### **Purpose of this Report**

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

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 29, 2024

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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**(1) SUMMARY OF AUDITOR'S RESULTS**

State Awards

(a) Internal control over financial reporting:

Material weakness(es) identified	None
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Significant deficiencies identified that are not considered to be material weaknesses	None
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(b) The type of auditor's report issued on compliance for state programs	Unmodified
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(c) State program information:

Contract number	CCTR-3203
Program type	General Child Care & Development Programs
Project number	33-2186-00-0
State agency	California Department of Social Services
Passed through entity	N/A
Fiscal year	July 1, 2023 - June 30, 2024
Contractor	City of Moreno Valley

Noncompliance material to financial statements noted?	None
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**(2) SUMMARY OF STATE FINDINGS**

No findings or questioned costs were reported by the auditors of the General Child Development Program Fund for the year ended June 30, 2024.

**CITY OF MORENO VALLEY**

**GENERAL CHILD DEVELOPMENT PROGRAM  
STATUS OF PRIOR YEAR STATE FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2024**

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No prior year findings reported.