



**City of Moreno Valley**  
**Audited Financial Statements**  
**General Child Development Program Fund**  
***Year Ended June 30, 2017***  
***With Report of Independent Auditors***

**City of Moreno Valley**  
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***Year Ended June 30, 2017***  
***With Report of Independent Auditors***

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## **Report of Independent Auditors**

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

### **Report on Financial Statements**

We have audited the accompanying financial statements of the General Child Development Program Fund (the "Fund") of the City of Moreno Valley, California (City), as of and for the Year Ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Fund's financial statements as listed in the table of contents.

#### ***Management's Responsibility for the Financial Statements***

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

#### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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



### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the General Child Development Program Fund of the City of Moreno Valley, California, as of June 30, 2017, 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.

### **Emphasis of Matter**

As discussed in Note 1, the financial statements present only the General Child Development Program 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, 2017, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements of the General Child Development Program Fund.

The Schedule of Federal and State Awards, Combining Statement of Revenues, Expenditures and Changes in Fund Balances, Schedule of Expenditures by State Categories, Reconciliation of CDE and GAAP Expenditure Reporting, Schedule of Reimbursable Expenditures for Renovations and Repairs, Schedule of Reimbursable Expenditures for Equipment, the Schedule of Reimbursable Expenditures for Administrative Costs, the Audited Attendance and Fiscal Report for Child Development Programs and the Audited Reserve Account Activity Report are the responsibility of management. The supplementary information in those schedules 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 financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In addition, the supplementary information is presented in conformity with the *CDE Audit Guide* and all other laws, regulations and sub-grant requirements. In our opinion, the information in those supplementary schedules are fairly stated, in all material respects, in relation to the financial statements as a whole.

The Center Based Programs - Summary of Meals Reported and the Schedule of CCFP Reported, Adjusted and Allowed Enrollment were presented as required by the *CDE 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 California Department of Education, 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 November 2, 2017, 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 the Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the General Child Development Program Fund's internal control over financial reporting and compliance.

*Vasquez + Company LLP*

**Los Angeles, California  
November 2, 2017**

**City of Moreno Valley**  
**General Child Development Program Fund**  
**Balance Sheet**  
**June 30, 2017**

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<b>ASSETS</b>	
Cash and investments	\$ 8,007
Due from other governments	<u>27,676</u>
<b>Total Assets</b>	<b>\$ <u><u>35,683</u></u></b>
 <b>LIABILITIES AND FUND BALANCE</b>  	
<b>Liabilities</b>	
Accounts payable	\$ 3,876
State Child Development reserves	<u>31,807</u>
<b>Total Liabilities</b>	<b><u>35,683</u></b>
 <b>Fund Balance</b>	 <u>-</u>
<b>Total Liabilities and Fund Balances</b>	<b>\$ <u><u>35,683</u></u></b>

*See notes to financial statements.*

**City of Moreno Valley**  
**General Child Development Program Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Year Ended June 30, 2017**

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	<u>Child Development</u>
<b>Revenues</b>	
Grants:	
State Development of Education	\$ 650,280
Child Care Food Program	43,431
Parent fees	20,212
Miscellaneous	<u>540</u>
<b>Total Revenues</b>	<u>714,463</u>
 <b>Expenditures</b>	
Classified personnel salaries	355,230
Employee benefits	181,917
Books and supplies	48,319
Services and other operating expenses	74,355
Indirect costs	<u>54,642</u>
<b>Total Expenditures</b>	<u>714,463</u>
 Change in fund balance	 -
 <b>Fund Balance, beginning of year</b>	 <u>-</u>
<b>Fund Balance, end of year</b>	<b>\$ <u>-</u></b>

*See notes to financial statements.*



**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 Education (CDE), 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 comprehensive annual 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." Statements 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.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**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.

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 comprehensive annual financial report.

**Reserve Account**

The Fund is eligible to retain a portion of deferred 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, 2017, these deferred grant funds amounted to \$31,807. Upon termination of the Program, the Fund would be required to return all remaining reserves to CDE. Accordingly, the reserve account is recorded as a liability (deferred revenue) in the amount of \$31,807.

**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.

**NOTE 5      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 6      SUBSEQUENT EVENTS**

The City has evaluated events subsequent to June 30, 2017 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 2, 2017, 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 Fund  
General Information  
Year Ended June 30, 2017**

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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: Betsy Adams, Interim Parks & Community Services  
 Director  
 Finance Director: Marshall Eyerman, Chief Financial Officer / City Treasurer  
 Period covered by the audit: July 1, 2016 through June 30, 2017  
 Number of days of operation: 250

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	11:30 a.m. 6:00 p.m. 6 ½
Creekside Elementary School 13563 Heacock Street Moreno Valley, CA 92553	Opening time Closing time Number of hours open	11: 00 a.m. 6: 00 p.m. 7
Sunnymead Elementary School 24050 Dracaea Avenue Moreno Valley, CA 92553	Opening time Closing time Number of hours open	11:00 a.m. 6.00 p.m. 7
Rainbow Ridge. 15950 Indian Avenue. Moreno Valley, CA 92551	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	7:00 a.m.
Closing time	6.00 p.m.
Number of hours open	11

**City of Moreno Valley  
General Child Development Program Fund  
Schedule of Federal and State Awards  
Year Ended June 30, 2017**

<u>Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grantor's Number</u>	<u>Award Amount</u>			<u>Expenditures</u>		
			<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>
U.S. Department of Agriculture, passed through State of California, Department of Education: Child Nutrition and Food Distribution Division Child and Adult Care Food Program	10.558	04321-CACFP-33-GM-CS	\$ 43,431	\$ -	\$ 43,431	\$ 43,431	\$ -	\$ 43,431
State of California, Department of Education: Office of Child Development Child Development Programs	93.596 / 93.575	CCTR-6168	<u>275,419</u>	<u>388,398</u>	<u>663,817</u>	<u>268,957</u>	<u>402,075</u> **	<u>671,032</u>
<b>Total Federal and State Awards</b>			<u>\$ 318,850</u>	<u>\$388,398</u>	<u>\$707,248</u>	<u>\$ 312,388</u>	<u>\$402,075</u>	<u>\$714,463</u>

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

**Note 1 – Basis of Presentation**

The accompanying Schedule of Federal and State Awards includes expenditures of federal and state awards of the City of Moreno Valley General Child Development Program Fund. These expenditures are presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of *Uniform Guidance*, 2 CFR Part 200, Subpart F, *Audits of States, Local Governments, and Non-profit Organizations*, and the *Audit Guide* issued by the California Department of Education. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

**City of Moreno Valley**  
**General Child Development Program Fund**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year Ended June 30, 2017**

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	<b>CCTR-6168</b>	<b>04321-CACFP 33-GM-CS</b>	<b>Total CDE Contracts</b>
<b>Revenues</b>			
Grants:			
State Development of Education	\$ 650,280	\$ -	\$ 650,280
Child Care Food Program	-	43,431	43,431
Parent fees	20,212		20,212
Miscellaneous	540	-	540
	<b>671,032</b>	<b>43,431</b>	<b>714,463</b>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Classified personnel salaries	355,230	-	355,230
Employee benefits	181,917	-	181,917
Books and supplies	48,319	-	48,319
Services and other operating expenses	30,924	43,431	74,355
Indirect Costs	54,642	-	54,642
	<b>671,032</b>	<b>43,431</b>	<b>714,463</b>
<b>Total Expenditures</b>			
Change in fund balances	-	-	-
<b>Fund Balances, beginning of year</b>	-	-	-
<b>Fund Balances, end of year</b>	\$ -	\$ -	\$ -

**City of Moreno Valley  
 General Child Development Program Fund  
 Schedule of Expenditures by State Categories  
 Year Ended June 30, 2017**

	<u>CCTR-6168</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Total CDE Contracts</u>
<b>Expenditures</b>			
2000 Classified Salaries	\$ 355,230	-	\$ 355,230
3000 Employee Benefits	181,917	-	181,917
4000 Books and Supplies	48,319	-	48,319
5000 Services and Other Operating Expenses	30,924	43,431	74,355
Indirect Costs	54,642	-	54,642
<b>Total Expenditures Claimed for Reimbursement</b>	<u>671,032</u>	<u>43,431</u>	<u>714,463</u>
Total Supplemental Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Expenditures</b>	<u>\$ 671,032</u>	<u>\$ 43,431</u>	<u>\$ 714,463</u>

We have examined the claims filed for reimbursement and the original records supporting the transactions recorded under the contracts 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.

**City of Moreno Valley**  
**General Child Development Program Fund**  
**Reconciliation of CDE and GAAP Expenditure Reporting**  
**Year Ended June 30, 2017**

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	<u>CCTR-6168</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Total CDE Contracts</u>
<b>Schedule of Expenditure by State Categories (CDE)</b>	\$ 671,032	\$ 43,431	\$ 714,463
<b>Adjustment to Reconcile Differences in Reporting</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Combining Statement of Activities (GAAP)</b>	<u>\$ 671,032</u>	<u>\$ 43,431</u>	<u>\$ 714,463</u>



**City of Moreno Valley  
General Child Development Program Fund  
Schedule of Reimbursable Expenditures for Renovations and Repairs  
Year Ended June 30, 2017**

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<u>Reimbursable Renovations and Repairs Expenditures</u>	<u>CCTR-6168</u>
None	\$ -
<b>Total</b>	<u><u>\$ -</u></u>

City of Moreno Valley  
General Child Development Program Fund  
Schedule of Reimbursable Expenditures for Equipment  
Year Ended June 30, 2017

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<u>Reimbursable Equipment Expenditures</u>	<u>CCTR-6168</u>
None	\$ -
<b>Total</b>	<u><u>\$ -</u></u>

**City of Moreno Valley**  
**General Child Development Program Fund**  
**Schedule of Reimbursable Expenditures for Administrative Costs**  
**Year Ended June 30, 2017**

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<b>Reimbursable Administrative Costs</b>	<b>CCTR-6168</b>
Classified salaries and benefits	\$ 37,604
Audit services	5,255
Indirect Costs:	
Liability insurance	19,866
Facility charges	26,419
Technology services	7,757
Administrative charge - Other post-employment benefits	600
Total Indirect Costs	54,642
<b>Total</b>	<b>\$ 97,501</b>

## AUDITED ATTENDANCE AND FISCAL REPORT

### for General or Migrant Center-Based Programs

Agency Name: CITY OF MORENO VALLEY Vendor No. 2186

Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6168

Independent Auditor's Name: Vasquez & Company LLP

SECTION I - CERTIFIED CHILDREN DAYS OF ENROLLMENT	COLUMN A	COLUMN B	COLUMN C	COLUMN D	COLUMN E
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus			-	2.006	-
Full-time			-	1.700	-
Three-quarters-time			-	1.275	-
One-half-time			-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
One-half-time			-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
On-half-time			-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus		15	15	1.180	17.700
Full-time	4,716	1,928	6,644	1.000	6,644.000
Three-quarters-time	4,024	1,502	5,526	0.750	4,144.500
One-half-time	9,404	3,456	12,860	0.550	7,073.000
<i>Exceptional Needs</i>					
Full-time-plus			-	1.416	-
Full-time			-	1.200	-
Three-quarters-time			-	0.900	-
One-half-time			-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.770	-
Full-time			-	1.500	-
Three-quarters-time			-	1.125	-
One-half-time			-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	18,144	6,901	25,045		17,879.200
<b>DAYS OF OPERATION</b>	186	64	250		
<b>DAYS OF ATTENDANCE</b>	18,141	6,899	25,040		

NO NONCERTIFIED CHILDREN - Check box, omit page 2 & continue to Section III if no noncertified children were enrolled in the program.

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT  
for General or Migrant Center-Based Programs**

Agency Name: CITY OF MORENO VALLEY Vendor No. 2186

Fiscal Year Ended: June 30, 2017 Contract No. CCTR-6168

<b>SECTION II - NONCERTIFIED CHILDREN</b> Report all children who were not certified, but who were served at the same sites as certified children.	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>	<b>COLUMN D</b>	<b>COLUMN E</b>
<b>DAYS OF ENROLLMENT</b>	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENTS	CUMULATIVE FISCAL YEAR PER AUDIT	ADJUSTMENT FACTOR	ADJUSTED DAYS OF ENROLLMENT PER AUDIT
<i>Infants (up to 18 months)</i>					
Full-time-plus			-	2.006	-
Full-time			-	1.700	-
Three-quarters-time			-	1.275	-
One-half-time			-	0.935	-
<i>FCCH Infants (up to 18 months)</i>					
Full-time plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
One-half-time			-	0.770	-
<i>Toddlers (18 up to 36 months)</i>					
Full-time-plus			-	1.652	-
Full-time			-	1.400	-
Three-quarters-time			-	1.050	-
On-half-time			-	0.770	-
<i>Three Years and Older</i>					
Full-time-plus			-	1.180	-
Full-time			-	1.000	-
Three-quarters-time			-	0.750	-
One-half-time			-	0.550	-
<i>Exceptional Needs</i>					
Full-time-plus			-	1.416	-
Full-time			-	1.200	-
Three-quarters-time			-	0.900	-
One-half-time			-	0.660	-
<i>Limited and Non-English Proficient</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>At Risk of Abuse or Neglect</i>					
Full-time-plus			-	1.298	-
Full-time			-	1.100	-
Three-quarters-time			-	0.825	-
One-half-time			-	0.605	-
<i>Severely Disabled</i>					
Full-time-plus			-	1.770	-
Full-time			-	1.500	-
Three-quarters-time			-	1.125	-
One-half-time			-	0.825	-
<b>TOTAL DAYS OF ENROLLMENT</b>	-	-	-		-

Comments - If necessary, attach additional sheets to explain adjustments:

**AUDITED ATTENDANCE AND FISCAL REPORT  
for General or Migrant Center-Based Programs**

Agency Name: CITY OF MORENO VALLEY Vendor No. 2186

Fiscal Year End: June 30, 2017 Contract No. CCTR-6168

	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>
	<b>CUMULATIVE FISCAL YEAR PER FORM CDFS 9500</b>	<b>AUDIT ADJUSTMENT INCREASE OR (DECREASE)</b>	<b>CUMULATIVE FISCAL YEAR PER AUDIT</b>
<b>SECTION III - REVENUE</b>			
<b>RESTRICTED INCOME</b>			
Child Nutrition Programs	\$24,406	\$19,025	\$43,431
County Maintenance of Effort (EC § 8279)			0
Uncashed Checks to Providers			0
Other (Specify):			0
<b>Subtotal</b>	\$24,406	\$19,025	\$43,431
Transfer from Reserve			0
Family Fees for Certified Children	13,462	6,750	20,212
Interest Earned on Apportionments			0
<b>UNRESTRICTED INCOME</b>			
Family Fees for Noncertified Children			0
Head Start Program (EC § 8235(b))			0
Other (Specify):		540	540
<b>TOTAL REVENUE</b>	\$37,868	\$26,315	\$64,183

**SECTION IV - REIMBURSABLE EXPENSES**

<i>Direct Payments to Providers (FCCH Only)</i>			\$0
1000 Certificated Salaries			0
2000 Classified Salaries	355,392	(162)	355,230
3000 Employee Benefits	182,154	(237)	181,917
4000 Books and Supplies	48,227	92	48,319
5000 Services and Other Operating Expenses	73,910	445	74,355
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Replacement Equipment (program-related)			0
Depreciation or Use Allowance			0
Start-Up Expenses (service level exemption)			0
Budget Impasse Credit			0
Indirect Costs Rate: 8.28% (Rate is Self-Calculating)	50,023	4,619	54,642
<b>TOTAL EXPENSES CLAIMED FOR REIMBURSEMENT</b>	\$709,706	\$4,757	\$714,463
<b>TOTAL ADMINISTRATIVE COSTS</b> (included in section IV above)	\$92,484	\$5,017	\$97,501

FOR CDE-A&I USE ONLY:

**Independent Auditor's Assurances on Agency's compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Education and Support Division:**

Eligibility, enrollment, and attendance records are being maintained as required (check YES or NO):

YES

NO - Explain any discrepancies.

Reimbursable expenses claimed above are eligible for reimbursement, reasonable, necessary, and adequately supported (check YES or NO):

YES

NO - Explain any discrepancies.

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

NO SUPPLEMENTAL REVENUES OR EXPENSES - Check box and omit page 4 if there are no supplemental revenues or expenses to report.

**AUDITED ATTENDANCE AND FISCAL REPORT  
for General or Migrant Center-Based Programs**

Agency Name: CITY OF MORENO VALLEY Vendor No. 2186

Fiscal Year End: June 30, 2017 Contract No. CCTR-6168

SECTION V - SUPPLEMENTAL REVENUE	COLUMN A	COLUMN B	COLUMN C
	CUMULATIVE FISCAL YEAR PER FORM CDFS 9500	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	CUMULATIVE FISCAL YEAR PER AUDIT
Enhancement Funding			\$0
Other (Specify):			0
Other (Specify):			0
Other (Specify):			0
<b>TOTAL SUPPLEMENTAL REVENUE</b>	\$0	\$0	\$0

**SECTION VI - SUPPLEMENTAL EXPENSES**

EXPENSES RELATED TO SUPPLEMENTAL REVENUE			
1000 Certificated Salaries			\$0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses			0
6000 Equipment/Other Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Other (Specify):			0
<b>NONREIMBURSABLE EXPENSES</b>			
6100-6500 Nonreimbursable Capital Outlay			0
Other: e.g., Entertainment Expenses			0
Other (Specify):			0
Other (Specify):			0
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	\$0	\$0	\$0

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

## AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Agency Name: CITY OF MORENO VALLEY

Fiscal Year End: June 30, 2017

Vendor No. 2186

Independent Auditor's Name: Vasquez & Company LLP

<b>RESERVE ACCOUNT TYPE (Check One):</b> <input type="checkbox"/> Center Based <input type="checkbox"/> Resource and Referral <input type="checkbox"/> Alternative Payment	<b>COLUMN A</b>	<b>COLUMN B</b>	<b>COLUMN C</b>
	PER AGENCY	AUDIT ADJUSTMENT INCREASE OR (DECREASE)	PER AUDIT

**LAST YEAR:**

<b>1. Beginning Balance</b> (must equal ending balance from Last Year's AUD 9530-A)	\$29,782		\$29,782
<b>2. Plus Transfers from Contracts to Reserve Account</b> (based on last year's post-audit CDFS 9530, Section IV):			
Contract No. CCTR -5169	\$1,787		\$1,787
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred from Contracts to Reserve Account	\$1,787	\$0	\$1,787
<b>3. Less Excess Reserve to be Billed</b> (enter as a positive amount any excess amount calculated by CDFS on last year's post-audit CDFS 9530)			\$0
<b>4. Ending Balance on Last Year's Post-Audit CDFS 9530</b>	\$31,569	\$0	\$31,569

**THIS YEAR:**

<b>5. Plus Interest Earned This Year on Reserve Funds</b> (column A must agree with this year's CDFS 9530-A, Section II)	\$238		\$238
<b>6. Less Transfers to Contracts from Reserve Account</b> (column A amounts must agree with this year's CDFS 9530-A, Section III; and column C amounts must be reported on this year's AUD forms for respective contracts):			
<b>CSPP - General</b>			
Contract No.			\$0
Contract No.			0
<b>CSPP - Professional Development</b>			
Contract No.			\$0
Contract No.			0
<b>Subtotal</b>	\$0	\$0	\$0
<b>Other Contracts</b>			
Contract No.			\$0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
<b>Subtotal</b>	\$0	\$0	\$0
<b>Total Transferred to Contracts from Reserve Account</b>	\$0	\$0	\$0
<b>7. Ending Balance on June 30, 2017</b> (column A must agree with this year's CDFS 9530-A, Section IV)	\$31,807	\$0	\$31,807

**COMMENTS - If necessary, attach additional sheets to explain adjustments:**



**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>July 2016</b>									
<b>Breakfast</b>									
Full price/base rate	42	-	42	0.2900	\$ 12	0.000	\$ -	0.000	\$ -
Reduced price	213	-	213	1.4100	300	0.000	-	0.000	-
Free	714	-	714	1.7100	1,221	0.000	-	0.000	-
<b>Lunch</b>									
Full price/base rate	78	-	78	0.3000	23	0.000	-	0.230	18
Reduced price	395	-	395	2.7600	1,090	0.000	-	0.230	91
Free	1326	-	1,326	3.1600	4,190	0.000	-	0.230	305
<b>PM Snack</b>									
Full price/base rate	74	-	74	0.0700	5	0.000	-	0.000	-
Reduced price	367	-	367	0.4300	158	0.000	-	0.000	-
Free	1,233	-	1,233	0.8600	1,060	0.000	-	0.000	-
					8,061			-	414
<b>August 2016</b>									
<b>Breakfast</b>									
Full price/base rate	16	-	16	0.2900	\$ 5	0.000	\$ -	0.000	\$ -
Reduced price	76	-	76	1.4100	107	0.000	-	0.000	-
Free	256	-	256	1.7100	438	0.000	-	0.000	-
<b>Lunch</b>									
Full price/base rate	26	-	26	0.3000	8	0.000	-	0.230	6
Reduced price	130	-	130	2.7600	359	0.000	-	0.230	30
Free	435	-	435	3.1600	1,375	0.000	-	0.230	100
<b>PM Snack</b>									
Full price/base rate	78	-	78	0.0700	5	0.000	-	0.000	-
Reduced price	392	-	392	0.4300	169	0.000	-	0.000	-
Free	1317	-	1,317	0.8600	1,133	0.000	-	0.000	-
					3,597			-	136

**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>September 2016</b>									
Breakfast									
Full price/base rate	-	-	-	0.2900	\$ -	0.000	\$ -	0.000	\$ -
Reduced price	-	-	-	1.4100	-	0.000	-	0.000	-
Free	-	-	-	1.7100	-	0.000	-	0.000	-
Lunch									
Full price/base rate	-	-	-	0.3000	-	0.000	-	0.230	-
Reduced price	-	-	-	2.7600	-	0.000	-	0.230	-
Free	-	-	-	3.1600	-	0.000	-	0.230	-
PM Snack									
Full price/base rate	84	-	84	0.0700	6	0.000	-	0.000	-
Reduced price	420	-	420	0.4300	181	0.000	-	0.000	-
Free	1,410	-	1,410	0.8600	1,213	0.000	-	0.000	-
					<u>1,399</u>		<u>-</u>		<u>0</u>
<b>October 2016</b>									
Breakfast									
Full price/base rate	-	-	-	0.2900	\$ -	0.000	\$ -	0.000	\$ -
Reduced price	3	-	3	1.4100	4	0.000	-	0.000	-
Free	11	-	11	1.7100	19	0.000	-	0.000	-
Lunch									
Full price/base rate	-	-	-	0.3000	-	0.000	-	0.230	0
Reduced price	7	-	7	2.7600	19	0.000	-	0.230	2
Free	23	-	23	3.1600	73	0.000	-	0.230	5
PM Snack									
Full price/base rate	56	-	56	0.0700	4	0.000	-	0.000	-
Reduced price	446	-	446	0.4300	192	0.000	-	0.000	-
Free	1,524	-	1,524	0.8600	1,311	0.000	-	0.000	-
					<u>1,621</u>		<u>-</u>		<u>7</u>

**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>November 2016</b>									
Breakfast									
Full price/base rate	6	-	6	0.2900	\$ 2	0.000	\$ -	0.000	\$ -
Reduced price	46	-	46	1.4100	65	0.000	-	0.000	-
Free	157	-	157	1.7100	268	0.000	-	0.000	-
Lunch									
Full price/base rate	9	-	9	0.3000	3	0.000	-	0.230	2
Reduced price	77	-	77	2.7600	213	0.000	-	0.230	18
Free	263	-	263	3.1600	831	0.000	-	0.230	60
PM Snack									
Full price/base rate	49	-	49	0.0700	3	0.000	-	0.000	-
Reduced price	395	-	395	0.4300	170	0.000	-	0.000	-
Free	1,348	-	1,348	0.8600	1,159	0.000	-	0.000	-
					<u>2,714</u>			<u>-</u>	<u>80</u>
<b>December 2016</b>									
Breakfast									
Full price/base rate	9	-	9	0.2900	\$ 3	0.000	\$ -	0.000	\$ -
Reduced price	75	-	75	1.4100	106	0.000	-	0.000	-
Free	257	-	257	1.7100	439	0.000	-	0.000	-
Lunch									
Full price/base rate	20	-	20	0.3000	6	0.000	-	0.230	5
Reduced price	155	-	155	2.7600	428	0.000	-	0.230	36
Free	531	-	531	3.1600	1,678	0.000	-	0.230	122
PM Snack									
Full price/base rate	51	-	51	0.0700	4	0.000	-	0.000	-
Reduced price	405	-	405	0.4300	174	0.000	-	0.000	-
Free	1,384	-	1,384	0.8600	1,190	0.000	-	0.000	-
					<u>4,028</u>			<u>-</u>	<u>162</u>

**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>January 2017</b>									
Breakfast									
Full price/base rate	3	-	3	0.2900	\$ 1	0.000	\$ -	0.000	\$ -
Reduced price	19	-	19	1.4100	27	0.000	-	0.000	-
Free	65	-	65	1.7100	111	0.000	-	0.000	-
Lunch									
Full price/base rate	6	-	6	0.3000	2	0.000	-	0.230	1
Reduced price	48	-	48	2.7600	132	0.000	-	0.230	11
Free	163	-	163	3.1600	515	0.000	-	0.230	37
PM Snack									
Full price/base rate	50	-	50	0.0700	4	0.000	-	0.000	-
Reduced price	399	-	399	0.4300	172	0.000	-	0.000	-
Free	1,365	-	1,365	0.8600	1,174	0.000	-	0.000	-
					<u>2,137</u>		<u>-</u>		<u>50</u>
<b>February 2017</b>									
Breakfast									
Full price/base rate	1	-	1	0.2900	\$ 0	0.000	\$ -	0.000	\$ -
Reduced price	9	-	9	1.4100	13	0.000	-	0.000	-
Free	32	-	32	1.7100	55	0.000	-	0.000	-
Lunch									
Full price/base rate	3	-	3	0.3000	1	0.000	-	0.230	1
Reduced price	19	-	19	2.7600	52	0.000	-	0.230	5
Free	65	-	65	3.1600	205	0.000	-	0.230	15
PM Snack									
Full price/base rate	53	-	53	0.0700	4	0.000	-	0.000	-
Reduced price	424	-	424	0.4300	182	0.000	-	0.000	-
Free	1,450	-	1,450	0.8600	1,247	0.000	-	0.000	-
					<u>1,759</u>		<u>-</u>		<u>21</u>

**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>March 2017</b>									
<b>Breakfast</b>									
Full price/base rate	10	-	10	0.2900	\$ 3	0.000	\$ -	0.000	\$ -
Reduced price	73	-	73	1.4100	103	0.000	-	0.000	-
Free	278	-	278	1.7100	475	0.000	-	0.000	-
<b>Lunch</b>									
Full price/base rate	22	-	22	0.3000	7	0.000	-	0.230	5
Reduced price	157	-	157	2.7600	433	0.000	-	0.230	36
Free	601	-	601	3.1600	1,899	0.000	-	0.230	139
<b>PM Snack</b>									
Full price/base rate	66	-	66	0.0700	5	0.000	-	0.000	-
Reduced price	484	-	484	0.4300	208	0.000	-	0.000	-
Free	1847	-	1,847	0.8600	1,588	0.000	-	0.000	-
					<u>4,721</u>		<u>-</u>		<u>180</u>
<b>April 2017</b>									
<b>AM Snack</b>									
Full price/base rate	2	-	2	0.0700	\$ 0	0.000	\$ -	0.000	\$ -
Reduced price	16	-	16	0.4300	7	0.000	-	0.000	-
Free	61	-	61	0.8600	52	0.000	-	0.000	-
<b>Lunch</b>									
Full price/base rate	3	-	3	0.3000	1	0.000	-	0.230	1
Reduced price	17	-	17	2.7600	47	0.000	-	0.230	4
Free	66	-	66	3.1600	209	0.000	-	0.230	15
<b>PM Snack</b>									
Full price/base rate	58	-	58	0.0700	4	0.000	-	0.000	-
Reduced price	423	-	423	0.4300	182	0.000	-	0.000	-
Free	1,617	-	1,617	0.8600	1,391	0.000	-	0.000	-
					<u>1,892</u>		<u>-</u>		<u>20</u>

**City of Moreno Valley  
General Child Development Program Fund  
Center Based Programs – Summary of Meals Reported  
Year Ended June 30, 2017**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
<b>May 2017</b>									
Breakfast									
Full price/base rate		-	-	0.2900	\$ -	0.000	\$ -	0.000	\$ -
Reduced price		-	-	1.4100	-	0.000	-	0.000	-
Free		-	-	1.7100	-	0.000	-	0.000	-
Lunch									
Full price/base rate		-	-	0.3000	-	0.000	-	0.230	0
Reduced price		-	-	2.7600	-	0.000	-	0.230	0
Free		-	-	3.1600	-	0.000	-	0.230	0
PM Snack									
Full price/base rate	63	-	63	0.0700	5	0.000	-	0.000	-
Reduced price	457	-	457	0.4300	197	0.000	-	0.000	-
Free	1,746	-	1,746	0.8600	1,502	0.000	-	0.000	-
					<u>1,703</u>		<u>-</u>		<u>0</u>
<b>June 2017</b>									
AM Snack									
Full price/base rate	48	-	48	0.0700	\$ 3	0.000	\$ -	0.000	\$ -
Reduced price	352	-	352	0.4300	151	0.000	-	0.000	-
Free	1345	-	1,345	0.8600	1,157	0.000	-	0.000	-
Lunch									
Full price/base rate	50	-	50	0.3000	15	0.000	-	0.230	12
Reduced price	371	-	371	2.7600	1,024	0.000	-	0.230	85
Free	1,415	-	1,415	3.1600	4,471	0.000	-	0.230	325
PM Snack									
Full price/base rate	55	-	55	0.0700	4	0.000	-	0.000	-
Reduced price	399	-	399	0.4300	172	0.000	-	0.000	-
Free	1,523	-	1,523	0.8600	1,310	0.000	-	0.000	-
					<u>8,307</u>		<u>-</u>		<u>422</u>

**City of Moreno Valley  
 General Child Development Program Fund  
 Schedule of CCFP Reported, Adjusted and Allowed Enrollment  
 Year Ended June 30, 2017**

<u>Month</u>		<u>Total</u>	<u>Free</u>	<u>Reduced</u>	<u>Base</u>
July	Reported	114	84	25	5
August	Reported	114	84	25	5
September	Reported	114	84	25	5
October	Reported	109	82	24	3
November	Reported	109	82	24	3
December	Reported	109	82	24	3
January	Reported	109	82	24	3
February	Reported	109	82	24	3
March	Reported	109	82	24	3
April	Reported	109	82	24	3
May	Reported	109	82	24	3
June	Reported	109	82	24	3

**Independent Auditors' Report on Internal Control Over Financial Reporting  
and on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance With *Government Auditing Standards***

**The Honorable Mayor and Members of City Council  
City of Moreno Valley  
Moreno Valley, 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 financial statements of the General Child Development Program Fund (the "Fund") of the City of Moreno Valley, California (City), as of and for the Year Ended June 30, 2017, and the related notes to the financial statements, as listed in the table of contents, and have issued our report thereon dated November 2, 2017.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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.





## **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 Fund'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 Fund's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Vasquez + Company LLP*

**Los Angeles, California  
November 2, 2017**

**City of Moreno Valley  
General Child Development Program Fund  
Schedule of State Findings and Questioned Costs  
Year Ended June 30, 2017**

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No findings or questioned costs noted.

**City of Moreno Valley  
General Child Development Program Fund  
Status of Prior Year's Audit Findings and Questioned Costs  
Year Ended June 30, 2017**

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No findings or questioned costs were reported by the auditors of the General Child Development Program Fund for the year ended June 30, 2016.



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