



City of Moreno Valley
Audited Financial Statements
General Child Development Program Fund
As of and for the Year Ended June 30, 2018
With Report of Independent Auditors

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	<u>PAGE</u>
REPORT OF INDEPENDENT AUDITORS	1
FINANCIAL STATEMENTS	
Balance Sheet	4
Statement of Revenues, Expenditures and Changes in Fund Balance	5
Notes to Financial Statements	6
SUPPLEMENTARY INFORMATION	
General Information	9
Schedule of Federal and State Awards	10
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	11
Schedule of Expenditures by State Categories	12
Reconciliation of CDE and GAAP Expenditure Reporting	13
Schedule of Reimbursable Expenditures for Renovations and Repairs	14
Schedule of Reimbursable Expenditures for Equipment	15
Schedule of Reimbursable Expenditures for Administrative Costs	16
Audited Attendance and Fiscal Report for General or Migrant Center-Based Programs	17
Audited Reserve Account Activity Report	27
Center Based Programs – Summary of Meals Reported	28
Schedule of CCFP Reported, Adjusted and Allowed Enrollment	34
REPORT OF INDEPENDENT AUDITORS ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	35
SCHEDULE OF STATE FINDINGS AND QUESTIONED COSTS	37
STATUS OF PRIOR YEAR'S AUDIT FINDINGS AND QUESTIONED COSTS	38

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), which comprise the balance sheet as of June 30, 2018 and the related statement of revenues, expenditures and changes in fund balance for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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, 2018, 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 accompanying financial statements present only the General Child Development Program Fund of the City of Moreno Valley and do not purport to, and do not, present fairly the financial position of the City of Moreno Valley, California, as of June 30, 2018, 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.

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 supplementary information are presented for purposes of additional analysis as required by the California Department of Education (CDE) and is not a required part of the basic financial statements.

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 General or Migrant Center-Based 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 CDE, 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 13, 2018, 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 13, 2018**

City of Moreno Valley
General Child Development Program Fund
Balance Sheet
June 30, 2018

ASSETS

Due from other governments	\$ <u>47,991</u>
Total Assets	\$ <u><u>47,991</u></u>

LIABILITIES AND FUND BALANCE

Liabilities

Accounts payable	\$ 31,691
Due to City of Moreno Valley	3,435
State Child Development reserves	<u>12,865</u>
Total Liabilities	<u>47,991</u>

Fund Balance

	<u>-</u>
Total Liabilities and Fund Balances	\$ <u><u>47,991</u></u>

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, 2018

Revenues

Grants:	
State Department of Education	\$ 772,404
Child Care Food Program	42,134
Parent fees	8,315
Miscellaneous	<u>574</u>
Total Revenues	<u>823,427</u>

Expenditures

Classified personnel salaries	386,598
Employee benefits	198,728
Books and supplies	93,576
Services and other operating expenses	73,078
Capital outlay	24,910
Indirect costs	<u>50,023</u>
Total Expenditures	<u>826,913</u>
Excess (deficiency) of Revenues Over (Under) Expenditures	(3,486)

Other Financing Sources

Transfers in	<u>3,486</u>
Change in fund balance	<u>-</u>

Fund Balance, beginning of year

Fund Balance, end of year

-
<u>-</u>
<u>\$ -</u>

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." 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.

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, 2018, these deferred grant funds amounted to \$12,865. 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 \$12,865.

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, 2018 to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 13, 2018, 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, 2018**

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: Patti Solano, Parks & Community Services Director
 Finance Director: Marshall Eyerman, Chief Financial Officer / City Treasurer
 Period covered by the audit: July 1, 2017 through June 30, 2018
 Number of days of operation: 249

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
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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
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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
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Rainbow Ridge Elementary School 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, 2018**

Grantor/Program Title	CFDA 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 Education: Child Nutrition and Food Distribution Division Child and Adult Care Food Program	10.558	04321-CACFP-33-GM-CS	\$ 42,134	\$ -	\$ 42,134	\$ 42,134	\$ -	\$ 42,134
State of California, Department of Education: Office of Child Development Child Development Programs	93.596 / 93.575	CCTR-7169	280,500	469,851	750,351	280,500	504,279 **	784,779
Total Federal and State Awards			<u>\$ 322,634</u>	<u>\$ 469,851</u>	<u>\$ 792,485</u>	<u>\$ 322,634</u>	<u>\$ 504,279</u>	<u>\$ 826,913</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, 2018

	<u>CCTR-7169</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Total CDE Contracts</u>
Revenues			
Grants:			
State Development of Education	\$ 772,404	\$ -	\$ 772,404
Child Care Food Program	-	42,134	42,134
Parent fees	8,315		8,315
Miscellaneous	574	-	574
	<u>781,293</u>	<u>42,134</u>	<u>823,427</u>
Total Revenues			
Expenditures			
Classified personnel salaries	386,598	-	386,598
Employee benefits	198,728	-	198,728
Books and supplies	93,576	-	93,576
Services and other operating expenses	30,944	42,134	73,078
Capital outlay	24,910	-	24,910
Indirect Costs	50,023	-	50,023
	<u>784,779</u>	<u>42,134</u>	<u>826,913</u>
Total Expenditures			
Excess (deficiency) of Revenues Over (Under) Expenditures	(3,486)	-	(3,486)
Other Financing Sources			
Transfer in	3,486	-	3,486
Change in fund balances	-	-	-
Fund Balances, beginning of year	-	-	-
Fund Balances, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**City of Moreno Valley
 General Child Development Program Fund
 Schedule of Expenditures by State Categories
 Year Ended June 30, 2018**

	<u>CCTR-7169</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Total CDE Contracts</u>
Expenditures			
2000 Classified Salaries	\$ 386,598	-	\$ 386,598
3000 Employee Benefits	198,728	-	198,728
4000 Books and Supplies	93,576	-	93,576
5000 Services and Other Operating Expenses	30,944	42,134	73,078
6100/6200 Other Approved Capital Outlay	24,910	-	24,910
Indirect Costs	50,023	-	50,023
Total Expenditures Claimed for Reimbursement	<u>784,779</u>	<u>42,134</u>	<u>826,913</u>
Total Supplemental Expenditures	-	-	-
Total Expenditures	<u>\$ 784,779</u>	<u>\$ 42,134</u>	<u>\$ 826,913</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, 2018

	<u>CCTR-7169</u>	<u>04321-CACFP 33-GM-CS</u>	<u>Total CDE Contracts</u>
Schedule of Expenditure by State Categories (CDE)	\$ 784,779	\$ 42,134	\$ 826,913
Adjustment to Reconcile Differences in Reporting	-	-	-
Combining Statement of Activities (GAAP)	<u>\$ 784,779</u>	<u>\$ 42,134</u>	<u>\$ 826,913</u>

City of Moreno Valley
General Child Development Program Fund
Schedule of Reimbursable Expenditures for Renovations and Repairs
Year Ended June 30, 2018

<u>Reimbursable Renovations and Repairs Expenditures</u>	<u>CCTR-7169</u>
Unit Cost \$10,000 or More Per Item	
With Prior Written Approval	
Classroom Flooring & Kitchen Renovation	\$ 24,910
Total	\$ 24,910

Note: Capitalization threshold is \$5,000 or more.

**City of Moreno Valley
General Child Development Program Fund
Schedule of Reimbursable Expenditures for Equipment
Year Ended June 30, 2018**

<u>Reimbursable Equipment Expenditures</u>	<u>CCTR-7169</u>
None	\$ -
Total	<u><u>\$ -</u></u>

City of Moreno Valley
General Child Development Program Fund
Schedule of Reimbursable Expenditures for Administrative Costs
Year Ended June 30, 2018

Reimbursable Administrative Costs	CCTR-7169
Classified salaries and benefits	\$ 38,890
Audit services	5,413
Indirect Costs:	
Liability insurance	19,866
Facility charges	21,800
Technology services	7,757
Administrative charge - Other post-employment benefits	600
Total Indirect Costs	50,023
Total	\$ 94,326

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED ATTENDANCE
 AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 1 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor CITY OF MORENO VALLEY

Section 1 - Days of Enrollment Certified Children	Column A Cumulative 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				2.006	0
Infants (up to 18 months) Full-time				1.700	0
Infants (up to 18 months) Three-quarters-time				1.275	0
Infants (up to 18 months) One-half-time				0.935	0
FCCH Infants (up to 18 months) Full-time-plus				1.652	0
FCCH Infants (up to 18 months) Full-time				1.400	0
FCCH Infants (up to 18 months) Three-quarters-time				1.050	0
FCCH Infants (up to 18 months) One-half-time				0.770	0
Toddlers (18 up to 36 months) Full-time-plus				1.652	0
Toddlers (18 up to 36 months) Full-time				1.400	0
Toddlers (18 up to 36 months) Three-quarters-time				1.050	0
Toddlers (18 up to 36 months) One-half-time				0.770	0
Three Years and Older Full-time-plus	13	39	52	1.180	61.36
Three Years and Older Full-time	4,501	1,524	6,025	1.000	6,025
Three Years and Older Three-quarters-time	4,596	1,924	6,520	0.750	4,890
Three Years and Older One-half-time	10,530	3,297	13,827	0.550	7,604.85

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 2 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor CITY OF MORENO VALLEY

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus				1.416	0
Exceptional Needs Full-time				1.200	0
Exceptional Needs Three-quarters-time				0.900	0
Exceptional Needs One-half-time				0.660	0
Limited and Non-English Proficient Full-time-plus				1.298	0
Limited and Non-English Proficient Full-time				1.100	0
Limited and Non-English Proficient Three-quarters-time				0.825	0
Limited and Non-English Proficient One-half-time				0.605	0
At Risk of Abuse or Neglect Full-time-plus				1.298	0
At Risk of Abuse or Neglect Full-time				1.100	0
At Risk of Abuse or Neglect Three-quarters-time				0.825	0
At Risk of Abuse or Neglect One-half-time				0.605	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT
 FOR CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 3 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor **CITY OF MORENO VALLEY**

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus				1.770	0
Severely Disabled Full-time				1.500	0
Severely Disabled Three-quarters-time				1.125	0
Severely Disabled One-half-time				0.825	0

Section 1 - Days of Enrollment Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL DAYS OF ENROLLMENT	19,640	6,784	26,424	N/A	18,581.21
DAYS OF OPERATION	185	64	249	N/A	N/A
DAYS OF ATTENDANCE	19,590	6,777	26,367	N/A	N/A

CALIFORNIA DEPARTMENT OF EDUCATION AUDITED
 ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 4 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor **CITY OF MORENO VALLEY**

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative 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				2.006	0
Infants (up to 18 months) Full-time				1.700	0
Infants (up to 18 months) Three-quarters-time				1.275	0
Infants (up to 18 months) One-half-time				0.935	0
FCCH Infants (up to 18 months) Full-time-plus				1.652	0
FCCH Infants (up to 18 months) Full-time				1.400	0
FCCH Infants (up to 18 months) Three-quarters-time				1.050	0
FCCH Infants (up to 18 months) One-half-time				0.770	0
Toddlers (18 up to 36 months) Full-time-plus				1.652	0
Toddlers (18 up to 36 months) Full-time				1.400	0
Toddlers (18 up to 36 months) Three-quarters-time				1.050	0
Toddlers (18 up to 36 months) One-half-time				0.770	0
Three Years and Older Full-time-plus				1.180	0
Three Years and Older Full-time				1.000	0
Three Years and Older Three-quarters-time				0.750	0
Three Years and Older One-half-time				0.550	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 5 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor **CITY OF MORENO VALLEY**

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Exceptional Needs Full-time-plus				1.416	0
Exceptional Needs Full-time				1.200	0
Exceptional Needs Three-quarters-time				0.900	0
Exceptional Needs One-half-time				0.660	0
Limited and Non-English Proficient Full-time-plus				1.298	0
Limited and Non-English Proficient Full-time				1.100	0
Limited and Non-English Proficient Three-quarters-time				0.825	0
Limited and Non-English Proficient One-half-time				0.605	0
At Risk of Abuse or Neglect Full-time-plus				1.298	0
At Risk of Abuse or Neglect Full-time				1.100	0
At Risk of Abuse or Neglect Three-quarters-time				0.825	0
At Risk of Abuse or Neglect One-half-time				0.605	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 6 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor CITY OF MORENO VALLEY

Section 2 - Days of Enrollment Non-Certified Children	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
Severely Disabled Full-time-plus				1.770	0
Severely Disabled Full-time				1.500	0
Severely Disabled Three-quarters-time				1.125	0
Severely Disabled One-half-time				0.825	0

Section II - Days of Enrollment Non-Certified Children	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative FY Per Audit	Column D Adjustment Factor	Column E Adjusted Days Per Audit
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				N/A	0

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 7 of 10 (09/18)

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor **CITY OF MORENO VALLEY**

Section 3 - Revenue	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Restricted Income - Child Nutrition Programs	42,134		42,134
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	42,134		42,134
Transfer From Reserve	25,539		25,539
Family Fees for Certified Children	8,315		8,315
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income: Fees for Non-Certified Children			
Unrestricted Income: Head Start			
Unrestricted Income - Other	574		574
Total Revenue	76,562		76,562

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 8 of 10 (09/18)

Fiscal Year Ending **June 30, 2018**

Contract Number **CCTR-7169**

Vendor Code **2186**

Full Name of Contractor **CITY OF MORENO VALLEY**

Section 4 - Reimbursable Expenses	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries			
2000 Classified Salaries	386,598		386,598
3000 Employee Benefits	198,728		198,728
4000 Books and Supplies	93,576		93,576
5000 Services and Other Operating Expenses	73,078		73,078
6100/6200 Other Approved Capital Outlay	24,910		24,910
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (Include in Administrative Cost)	50,023		50,023
Non-Reimbursable (State Use Only)			
Total Reimbursable Expenses	826,913		826,913
Total Administrative Cost (included in Section 4)	94,326		94,326

Approved Indirect Cost Rate: **6.65**

Comments:

No Supplemental Revenue check this box and omit Page 9.

Fiscal Year Ending

June 30, 2018

Contract Number

CCTR-7169

Vendor Code

2186

Full Name of Contractor **CITY OF MORENO VALLEY**

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Section 5 - Supplemental Revenue			
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Section 6 - Supplemental Expenses			
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 Expenses 6100-6500 Non-reimbursable Capital Outlay			
Total Supplemental Expenses			

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED ATTENDANCE AND FISCAL REPORT FOR
 CHILD DEVELOPMENT PROGRAMS
 A U D 9500 Page 10 of 10 (09/18)

Fiscal Year Ending June 30, 2018

Contract Number CCTR-7169

Vendor Code 2186

Full Name of Contractor CITY OF MORENO VALLEY

Section 7 - Summary	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative Per Audit
Total Certified Adjusted Days of Enrollment	19,640	6,784	26,424
Days of Operation	185	64	249
Days of Attendance	19,590	6,777	26,367
Total Non-Certified Days of Enrollment			
Restricted Program Income	42,134		42,134
Transfer from Reserve	25,539		25,539
Family Fees for Certified Children	8,315		8,315
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	826,913		826,913
Total Administrative Cost	94,326		94,326

Total Certified Adjusted
Days of Enrollment 18,581.21

Total Non-Certified
Adjusted
Days of Enrollment 0

Independent Auditor's Assurances on Agency's Compliance with Contract Funding Terms and Conditions and Program Requirements of the California Department of Education, Early Learning and Care Division (formerly Early Education and Support Division):

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

- Yes
 No
 Yes
 No

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

Include any comments in the 'Comments' box on page 8. If necessary, attach additional sheets to explain adjustments.

CALIFORNIA DEPARTMENT OF EDUCATION
 AUDITED RESERVE ACCOUNT ACTIVITY REPORT
 A U D 9530-A Page 1 of 1 (11/18)

Fiscal Year End June 30, 2018
 Reserve Account Type Center-Based
 Vendor Code 2186

Full Name of Contractor CITY OF MORENO VALLEY

Prior Year - Reserve Account Activity			Per 2016-17 AUD 9530-A
1. Beginning Balance (2016-17 Ending Balance)			31,807
2. Plus Transfers to Reserve Account:			Per CDNFS 9530
Contract No. CCTR-6168			1,384
Contract No. CCTR-6168			4,756
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred from PY Contracts to Reserve			6,140
3. Less Excess Reserve to be Billed			
4. Ending Balance on PY Post-Audit CDNFS 9530			37,947
Current Year - Reserve Account Activity	Column A Per CDNFS 9530-A	Column B Audit Adjustments	Column C Per Audit
5. Plus Interest Earned This Year On Reserve Funds	457		457
6. Less Transfers to Contracts from Reserve Account:			
CSPP General - Contract No.			
CSPP General - Contract No.			
CSPP Professional Development Contract No.			
CSPP Professional Development Contract No.			
Subtotal CSPP Transfers			
Other Contract No. CCTR-7169	25,453		25,453
Other Contract No. CCTR-7169	86		86
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers	25,539		25,539
Total Transferred to Contracts from Reserve Account	25,539		25,539
7. Ending Balance on June 30, 2018	12,865		12,865

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, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
July 2017									
AM Snack									
Full price/base rate	52	-	52	0.0800	\$ 4	0.000	\$ -	0.000	\$ -
Reduced price	383	-	383	0.4400	169	0.000	-	0.000	-
Free	1461	-	1,461	0.8800	1,286	0.000	-	0.000	-
Lunch									
Full price/base rate	50	-	50	0.3100	16	0.000	-	0.2325	12
Reduced price	359	-	359	2.8300	1,016	0.000	-	0.2325	83
Free	1372	-	1,372	3.2300	4,432	0.000	-	0.2325	319
PM Snack									
Full price/base rate	52	-	52	0.0800	4	0.000	-	0.000	-
Reduced price	380	-	380	0.4400	167	0.000	-	0.000	-
Free	1,450	-	1,450	0.8800	1,276	0.000	-	0.000	-
					<u>8,369</u>				<u>414</u>
August 2017									
AM Snack									
Full price/base rate	20	-	20	0.0800	\$ 2	0.000	\$ -	0.000	\$ -
Reduced price	147	-	147	0.4400	65	0.000	-	0.000	-
Free	563	-	563	0.8800	495	0.000	-	0.000	-
Lunch									
Full price/base rate	21	-	21	0.3100	7	0.000	-	0.2325	5
Reduced price	152	-	152	2.8300	430	0.000	-	0.2325	35
Free	579	-	579	3.2300	1,870	0.000	-	0.2325	135
PM Snack									
Full price/base rate	56	-	56	0.0800	4	0.000	-	0.000	-
Reduced price	414	-	414	0.4400	182	0.000	-	0.000	-
Free	1581	-	1,581	0.8800	1,391	0.000	-	0.000	-
					<u>4,446</u>				<u>175</u>

**City of Moreno Valley
General Child Development Program Fund
Center Based Programs – Summary of Meals Reported
Year Ended June 30, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
September 2017									
Breakfast									
Full price/base rate	-	-	-	0.3000	\$ -	0.000	\$ -	0.000	\$ -
Reduced price	-	-	-	1.4500	-	0.000	-	0.000	-
Free	-	-	-	1.7500	-	0.000	-	0.000	-
Lunch									
Full price/base rate	-	-	-	0.3100	-	0.000	-	0.2325	-
Reduced price	-	-	-	2.8300	-	0.000	-	0.2325	-
Free	-	-	-	3.2300	-	0.000	-	0.2325	-
PM Snack									
Full price/base rate	53	-	53	0.0800	4	0.000	-	0.000	-
Reduced price	385	-	385	0.4400	169	0.000	-	0.000	-
Free	1,471	-	1,471	0.8800	1,294	0.000	-	0.000	-
					<u>1,468</u>		<u>-</u>		<u>0</u>
October 2017									
AM Snack									
Full price/base rate	1	(1)	-	0.0800	-	0.000	-	0.000	-
Reduced price	7	(7)	-	0.4400	-	0.000	-	0.000	-
Free	23	(23)	-	0.8800	-	0.000	-	0.000	-
Breakfast									
Full price/base rate	-	-	-	0.3000	\$ -	0.000	\$ -	0.000	\$ -
Reduced price	5	-	5	1.4500	7	0.000	-	0.000	-
Free	15	-	15	1.7500	26	0.000	-	0.000	-
Lunch									
Full price/base rate	1	-	1	0.3100	0	0.000	-	0.2325	0
Reduced price	8	-	8	2.8300	23	0.000	-	0.2325	2
Free	24	-	24	3.2300	78	0.000	-	0.2325	6
PM Snack									
Full price/base rate	93	-	93	0.0800	7	0.000	-	0.000	-
Reduced price	523	-	523	0.4400	230	0.000	-	0.000	-
Free	1,642	-	1,642	0.8800	1,445	0.000	-	0.000	-
					<u>1,816</u>		<u>-</u>		<u>8</u>

**City of Moreno Valley
General Child Development Program Fund
Center Based Programs – Summary of Meals Reported
Year Ended June 30, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
November 2017									
Breakfast									
Full price/base rate	6	-	6	0.3000	\$ 2	0.000	\$ -	0.000	\$ -
Reduced price	32	-	32	1.4500	46	0.000	-	0.000	-
Free	102	-	102	1.7500	179	0.000	-	0.000	-
Lunch									
Full price/base rate	11	-	11	0.3100	3	0.000	-	0.2325	3
Reduced price	62	-	62	2.8300	175	0.000	-	0.2325	14
Free	195	-	195	3.2300	630	0.000	-	0.2325	45
PM Snack									
Full price/base rate	64	-	64	0.0800	5	0.000	-	0.000	-
Reduced price	361	-	361	0.4400	159	0.000	-	0.000	-
Free	1,133	-	1,133	0.8800	997	0.000	-	0.000	-
					<u>2,196</u>			<u>-</u>	<u>62</u>
December 2017									
Breakfast									
Full price/base rate	9	-	9	0.3000	\$ 3	0.000	\$ -	0.000	\$ -
Reduced price	51	-	51	1.4500	74	0.000	-	0.000	-
Free	161	-	161	1.7500	282	0.000	-	0.000	-
Lunch									
Full price/base rate	22	-	22	0.3100	7	0.000	-	0.2325	5
Reduced price	122	-	122	2.8300	345	0.000	-	0.2325	28
Free	385	-	385	3.2300	1,244	0.000	-	0.2325	90
PM Snack									
Full price/base rate	78	-	78	0.0800	6	0.000	-	0.000	-
Reduced price	440	-	440	0.4400	194	0.000	-	0.000	-
Free	1,382	-	1,382	0.8800	1,216	0.000	-	0.000	-
					<u>3,370</u>			<u>-</u>	<u>123</u>

**City of Moreno Valley
General Child Development Program Fund
Center Based Programs – Summary of Meals Reported
Year Ended June 30, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
January 2018									
Breakfast									
Full price/base rate	7	-	7	0.3000	\$ 2	0.000	\$ -	0.000	\$ -
Reduced price	38	-	38	1.4500	55	0.000	-	0.000	-
Free	121	-	121	1.7500	212	0.000	-	0.000	-
AM Snack									
Full price/base rate	14	(14)	-	0.0800	-	0.000	-	0.000	-
Reduced price	74	(74)	-	0.4400	-	0.000	-	0.000	-
Free	233	(233)	-	0.8800	-	0.000	-	0.000	-
Lunch									
Full price/base rate	14	-	14	0.3100	4	0.000	-	0.2325	3
Reduced price	83	-	83	2.8300	235	0.000	-	0.2325	19
Free	260	-	260	3.2300	840	0.000	-	0.2325	60
PM Snack									
Full price/base rate	87	-	87	0.0800	7	0.000	-	0.000	-
Reduced price	489	-	489	0.4400	215	0.000	-	0.000	-
Free	1,538	-	1,538	0.8800	1,353	0.000	-	0.000	-
					<u>2,924</u>		<u>-</u>		<u>83</u>
February 2018									
Breakfast									
Full price/base rate	2	-	2	0.3000	\$ 1	0.000	\$ -	0.000	\$ -
Reduced price	7	-	7	1.4500	10	0.000	-	0.000	-
Free	23	-	23	1.7500	40	0.000	-	0.000	-
AM Snack									
Full price/base rate	3	(3)	-	0.0800	-	0.000	-	0.000	-
Reduced price	13	(13)	-	0.4400	-	0.000	-	0.000	-
Free	41	(41)	-	0.8800	-	0.000	-	0.000	-
Lunch									
Full price/base rate	3	-	3	0.3100	1	0.000	-	0.2325	1
Reduced price	14	-	14	2.8300	40	0.000	-	0.2325	3
Free	45	-	45	3.2300	145	0.000	-	0.2325	10
PM Snack									
Full price/base rate	78	-	78	0.0800	6	0.000	-	0.000	-
Reduced price	438	-	438	0.4400	193	0.000	-	0.000	-
Free	1,378	-	1,378	0.8800	1,213	0.000	-	0.000	-
					<u>1,649</u>		<u>-</u>		<u>14</u>

**City of Moreno Valley
General Child Development Program Fund
Center Based Programs – Summary of Meals Reported
Year Ended June 30, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
March 2018									
Breakfast									
Full price/base rate	10	-	10	0.3000	\$ 3	0.000	\$ -	0.000	\$ -
Reduced price	54	-	54	1.4500	78	0.000	-	0.000	-
Free	170	-	170	1.7500	298	0.000	-	0.000	-
Lunch									
Full price/base rate	17	-	17	0.3100	5	0.000	-	0.2325	4
Reduced price	94	-	94	2.8300	266	0.000	-	0.2325	22
Free	297	-	297	3.2300	959	0.000	-	0.2325	69
PM Snack									
Full price/base rate	83	-	83	0.0800	7	0.000	-	0.000	-
Reduced price	463	-	463	0.4400	204	0.000	-	0.000	-
Free	1457	-	1,457	0.8800	1,282	0.000	-	0.000	-
					<u>3,102</u>		<u>-</u>		<u>95</u>
April 2018									
Breakfast									
Full price/base rate	6	-	6	0.3000	\$ 2	0.000	\$ -	0.000	\$ -
Reduced price	29	-	29	1.4500	42	0.000	-	0.000	-
Free	92	-	92	1.7500	161	0.000	-	0.000	-
Lunch									
Full price/base rate	8	-	8	0.3100	2	0.000	-	0.2325	2
Reduced price	50	-	50	2.8300	142	0.000	-	0.2325	12
Free	156	-	156	3.2300	504	0.000	-	0.2325	36
PM Snack									
Full price/base rate	85	-	85	0.0800	7	0.000	-	0.000	-
Reduced price	479	-	479	0.4400	211	0.000	-	0.000	-
Free	1,506	-	1,506	0.8800	1,325	0.000	-	0.000	-
					<u>2,396</u>		<u>-</u>		<u>50</u>

**City of Moreno Valley
General Child Development Program Fund
Center Based Programs – Summary of Meals Reported
Year Ended June 30, 2018**

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement		
May 2018									
Breakfast									
Full price/base rate	-	-	-	0.3000	\$ -	0.000	\$ -	0.000	\$ -
Reduced price	-	-	-	1.4500	-	0.000	-	0.000	-
Free	-	-	-	1.7500	-	0.000	-	0.000	-
Lunch									
Full price/base rate	-	-	-	0.3100	-	0.000	-	0.2325	0
Reduced price	-	-	-	2.8300	-	0.000	-	0.2325	0
Free	-	-	-	3.2300	-	0.000	-	0.2325	0
PM Snack									
Full price/base rate	94	-	94	0.0800	8	0.000	-	0.000	-
Reduced price	523	-	523	0.4400	230	0.000	-	0.000	-
Free	1,645	-	1,645	0.8800	1,448	0.000	-	0.000	-
					<u>1,685</u>		<u>-</u>		<u>0</u>
June 2018									
Breakfast									
Full price/base rate	36	-	36	0.3000	\$ 11	0.000	\$ -	0.000	\$ -
Reduced price	204	-	204	1.4500	296	0.000	-	0.000	-
Free	640	-	640	1.7500	1,120	0.000	-	0.000	-
Lunch									
Full price/base rate	62	-	62	0.3100	19	0.000	-	0.2325	14
Reduced price	351	-	351	2.8300	993	0.000	-	0.2325	82
Free	1,102	-	1,102	3.2300	3,559	0.000	-	0.2325	256
PM Snack									
Full price/base rate	74	-	74	0.0800	6	0.000	-	0.000	-
Reduced price	415	-	415	0.4400	183	0.000	-	0.000	-
Free	1,306	-	1,306	0.8800	1,149	0.000	-	0.000	-
					<u>7,336</u>		<u>-</u>		<u>352</u>

**City of Moreno Valley
 General Child Development Program Fund
 Schedule of CCFP Reported, Adjusted and Allowed Enrollment
 Year Ended June 30, 2018**

<u>Month</u>		<u>Total</u>	<u>Free</u>	<u>Reduced</u>	<u>Base</u>
July	Reported	109	84	22	3
August	Reported	109	84	22	3
September	Reported	109	84	22	3
October	Reported	121	88	28	5
November	Reported	121	88	28	5
December	Reported	121	88	28	5
January	Reported	121	88	28	5
February	Reported	121	88	28	5
March	Reported	121	88	28	5
April	Reported	121	88	28	5
May	Reported	121	88	28	5
June	Reported	121	88	28	5

**Report of Independent Auditors 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, 2018, and the related notes to the financial statements, as listed in the table of contents, and have issued our report thereon dated November 13, 2018.

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 13, 2018**

City of Moreno Valley
General Child Development Program Fund
Schedule of State Findings and Questioned Costs
Year Ended June 30, 2018

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, 2018**

No findings or questioned costs were reported by the auditors of the General Child Development Program Fund for the year ended June 30, 2017.



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