

**CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER
FOR THE YEAR ENDED JUNE 30, 2021**

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**CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER
FOR THE YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
Emeryville Child Development Center
City of Emeryville, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Emeryville Child Development Center (the Center) of the City of Emeryville, California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Center's basic 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 the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions 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 Center'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 Center'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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2021, and changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

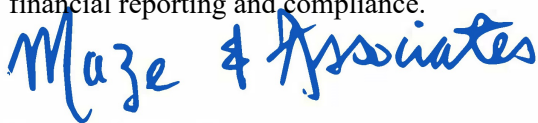
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Center's basic financial statements as a whole. The Supplementary Information as listed in the Table of Contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Supplementary Information as listed in the Table of Contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in conformity with the *CDE Audit Guide*, issued by the California Department of Education, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 10, 2021 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Center's internal control over financial reporting and compliance.



Pleasant Hill, California
November 10, 2021

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET
JUNE 30, 2021

	Governmental Fund	Reclassifications	Statement of Net Position
Assets			
Cash and investments	\$ 335,367	\$ -	\$ 335,367
Accounts receivable	100,000		100,000
Due from other governments			
Interest receivable	121		121
Total Assets	435,488	-	435,488
Liabilities and Fund Balance			
Liabilities			
Accounts payable	\$31,502		\$31,502
Total Liabilities	31,502	-	31,502
Fund Balances			
Fund balances:			
Restricted:			
Child development	403,986	(403,986)	-
Total Fund Balances	403,986	(403,986)	-
Total Liabilities and Fund Balance	\$ 435,488		
Net Position			
Restricted for child development		403,986	403,986
Total Net Position		\$ -	\$ 403,986

See accompanying notes to financial statements

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

**STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>Governmental Fund</u>	<u>Reclassifications</u>	<u>Statement of Activities</u>
REVENUES			
Restricted:			
Grants:			
State Department of Education			
Current Year Contract	\$ 286,320	\$ -	\$ 286,320
Prior Year Contract	12,069		12,069
Child Care Food Program	12,425		12,425
Quality Counts Grant	21,053	(6,276)	14,777
Unrestricted:			
City of Emeryville General Fund Contribution	1,500,000		1,500,000
Parent fees:	-		-
Subsidy child	8,374		8,374
Full cost child	661,113		661,113
Other revenue and donations	5,157		5,157
Total Revenues	<u>2,506,511</u>	<u>(6,276)</u>	<u>2,500,235</u>
Expenditures/Expenses			
Certificated personnel salaries	717,469		717,469
Classified personnel salaries	402,098		402,098
Employee benefits	839,947		839,947
Books and supplies	311		311
Services other than operating expenses	313,593		313,593
Total Expenditures/Expenses	<u>2,273,418</u>	<u>-</u>	<u>2,273,418</u>
Deficiency of Revenues Under Expenditures	<u>233,093</u>	<u>(6,276)</u>	<u>226,817</u>
Fund Balance/Net Position			
Beginning of year	<u>170,893</u>	<u>6,276</u>	<u>177,169</u>
End of year	<u><u>\$ 403,986</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 403,986</u></u>

See accompanying notes to financial statements

CITY OF EMERYVILLE
CHILD DEVELOPMENT CENTER
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. *The Financial Reporting Entity*

The Emeryville Child Development Center (the Center) is a special revenue fund of the City of Emeryville, California (the City) to provide educational programs and care for children participating in the program. Families of participating children pay a fee for these services which are subsidized by the City and by grants from the California State Department of Education, Office of Child Development.

The City is a municipal corporation and is exempt from federal and state income taxes. Accordingly, a provision for such taxes has not been made in the accompanying financial statements.

The Financial Accounting Standards Board, which determines accounting principles for nonprofit organizations, and the Government Accounting Standards Board, which determines accounting principles for governmental organizations, have agreed that organizations should be considered "governmental organizations" if its fund balance reverts to a government upon dissolution. Program operations are partially financed by transfers from the City and upon dissolution, any remaining fund balance would revert to the City, which is a government.

b. *Government Wide and Fund Financial Statements*

The government wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government. The primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment.

c. *Measurement Focus, Basis of Accounting and Financial Statement Presentation*

The government wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the current financial resources measurement focus and 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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

CITY OF EMERYVILLE
CHILD DEVELOPMENT CENTER
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 1 – ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Assets, Liabilities and Net Position or Equity

1. Cash and Investments

The Center'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. The State Treasurer's Investment Pool operates in accordance with appropriate State laws and regulations. The reported value of the pool is the same as the fair value of the pool shares.

2. Receivables and Payables

All trade receivables are shown net of an allowance for uncollectibles.

3. Accumulated Unpaid Vacation and Sick Leave

In the event of termination, an employee is paid for accumulated vacation days up to the equivalent of 50 days of vacation or twice the annual rate of accrual. Employees hired prior to November 1, 2014 are entitled to compensation for 60% of accumulated sick leave up to 120 days upon termination. Employees hired on or after November 1, 2014 are entitled to compensation for 30% of accumulated sick leave up to 120 days after 10 years of continuous services. Accumulated unpaid employee vacation and sick leave benefits related to the Center are recognized as a liability of the City of Emeryville and are not reflected in the accompanying financial statements.

4. Reserve Account

The Center's California State Preschool program is eligible to retain a portion of unearned grant funds received from the State. The reserve account is subject to terms, conditions and limitations of the grant agreement and is retained by the Center. Reserve account balances, if any, are reported as a reservation of fund balance at year end. During the year ended June 30, 2021, the Center had no reserve account activity nor were reserve account funds held by the Center as of year-end.

5. Rent Expenses

The Center is located in a City owned building and was not charged rent.

6. Other Revenue

Interest revenue on pooled investment accounts are recorded as other revenue.

CITY OF EMERYVILLE
CHILD DEVELOPMENT CENTER
Notes to the Basic Financial Statements
For the Year Ended June 30, 2021

NOTE 2 - CASH AND INVESTMENTS

Cash and investments reported in the accompanying financial statements consisted of the following:

Cash and investments	\$ <u>335,367</u>
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The Center's funds are pooled with the City of Emeryville's cash and investments in order to generate optimum interest income. The information required by GASB Statement No. 40, Deposit and Investment Risk Disclosures, related to authorized investments, credit risk, etc. is available in the annual report of the City.

NOTE 3 - REVENUES

The City of Emeryville General Fund Contribution of \$1,500,000 represents Measure F sales tax funds transferred through the General Fund to the Child Development Special Revenue Fund to support early childhood education programs.

NOTE 4 - CONTINGENCY

The Center's California State Preschool program is subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time.

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SUPPLEMENTARY INFORMATION

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

Program	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	01-1903-3A	\$ 12,425	\$ -	\$ 12,425	\$ 12,425	\$ -	\$ 12,425
State of California Department of Education Child State Preschool Program		CSPP-9008		12,069	12,069		12,069	12,069
Child State Preschool Program		CSPP-0009		286,320	286,320		286,320	286,320
Total Federal and State Awards			<u>\$ 12,425</u>	<u>\$ 298,389</u>	<u>\$ 310,814</u>	<u>\$ 12,425</u>	<u>\$ 298,389</u>	<u>\$ 310,814</u>

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

**COMBINING STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021**

	<u>CSPP - 0009</u>
Revenues and Support	
Restricted:	
Grants:	
State Department of Education	
Current Year Contract	\$ 286,320
Prior Year Contract	12,069
Child Care Food Program	12,425
Quality Counts Grant	21,053
Unrestricted:	
City of Emeryville General Fund Contribution (Note 3)	1,500,000
Parent fees:	
Subsidy child	8,374
Full cost child	661,113
Other revenue and donations	5,157
Total Revenues	<u>2,506,511</u>
Expenditures/Expenses	
Certificated personnel salaries	717,469
Classified personnel salaries	402,098
Employee benefits	839,947
Books and supplies	311
Services other than operating expenses	313,593
Total Expenditures/Expenses	<u>2,273,418</u>
Changes in Net Position	<u><u>\$ 233,093</u></u>

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2021

		CSPP-0009
EXPENDITURES*		
1000	Certified salaries	\$ 717,469
2000	Classified salaries	402,098
3000	Employee benefits	839,947
4000	Books and supplies	311
5000	Services and other operating expenditures	<u>313,593</u>
Total Expenditures Claimed for Reimbursement		<u>2,273,418</u>
Total Expenditures		<u><u>\$ 2,273,418</u></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 EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

RECONCILIATION OF CDE AND GAAP EXPENSE REPORTING
FOR THE YEAR ENDED JUNE 30, 2021

	<u>CSPP-0009</u>
Schedule of Expenditure by State Categories (CDE)	\$ 2,273,418
Adjustment to Reconcile Differences in Reporting	<u>-</u>
Combining Statement of Activities (GAAP)	<u><u>\$ 2,273,418</u></u>

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

<u>Reimbursable Equipment Expenditures</u>	<u>CSPP-0009</u>
None	<u>\$ -</u>
Total	<u><u>\$ -</u></u>

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS
FOR THE YEAR ENDED JUNE 30, 2021

Reimbursable Expenditures for Renovations and Repairs	CSPP-0009
None	\$ -
Total	\$ -

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Reimbursable Administrative Costs	CSPP-0009
Administrative Costs	
Salaries and Benefits	\$ 127,878
Services and other operating expenses	<u>21,000</u>
Total	<u>\$ 148,878</u>

California Department of Education

Audited Attendance and Fiscal Report for

California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP 0009**

Vendor Code **2178**

Full Name of Contractor **Emeryville Child Development Center**

Section 1 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	2,773		2,773	1.0000	2,773
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Full Name of Contractor Emeryville Child Development Center

Section 1 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	2,773		2,773	N/A	2,773
DAYS OF OPERATION	246		246	N/A	N/A
DAYS OF ATTENDANCE	2,294		2,294	N/A	N/A

☐ NO NON-CERTIFIED CHILDREN Check this box (omit pages 3 and 4) and continue to Revenue Section on page 5.

Full Name of Contractor Emeryville Child Development Center

Section 2 - Days of Enrollment Non-Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time	3,166		3,166	1.0000	3,166
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0

Full Name of Contractor Emeryville Child Development Center

Section 2 - Days of Enrollment Non-Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	3,166		3,166	N/A	3,166

Full Name of Contractor Emeryville Child Development Center

Section 3 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	12,425		12,425
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	12,425		12,425
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	1,716		1,716
Family Fees Collected for Certified Children (September - June)	8,374		8,374
Waived Family Fees for Certified Children (September - June)			
Family Fees for Certified Children (September - June) - Subtotal	8,374		8,374
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	661,113		661,113
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	681,912		681,912

Comments:

Full Name of Contractor Emeryville Child Development Center

Section 4 - Reimbursable Expenses

Expense Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	717,469		717,469
2000 Classified Salaries	402,098		402,098
3000 Employee Benefits	834,922		834,922
4000 Books and Supplies	311		311
5000 Services and Other Operating Expenses	292,685	20,908	313,593
6100/6200 Other Approved Capital Outlay			
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 Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	2,247,485	20,908	2,268,393
Total Administrative Cost (included in Section 4 above)	148,878		148,878
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor Emeryville Child Development Center

Section 5 - Supplemental Revenue

Supplemental Revenue Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding		14,777	14,777
Other:			
Other:			
Total Supplemental Revenue		14,777	14,777

Section 6 - Supplemental Expenses

Supplemental Expense Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses		14,777	14,777
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		14,777	14,777

Full Name of Contractor Emeryville Child Development Center

Section 7 - Summary

Summary Category	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	2,773		2,773
Days of Operation	246		246
Days of Attendance	2,294		2,294
Restricted Program Income	12,425		12,425
Transfer from Reserve			
Family Fees for Certified Children (September - June)	8,374		8,374
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	2,247,485	20,908	2,268,393
Total Administrative Cost	148,878		148,878
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 2,773

Total Non-Certified Adjusted Days of Enrollment 3,166

Independent auditor's assurances on agency's compliance with the contract funding terms and conditions and program requirements of the California Department of Education, Early Learning and Care Division:

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

Yes

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Yes

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER

CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED
FOR THE YEAR ENDED JUNE 30, 2021

	Meals			Federal		State		Cash In	Meal
	Reported	Adjustments *	Allowed	Statutory Rate	Meal Reimbursement	Statutory Rate	Meal Reimbursement	Lieu	Reimbursement
July 2020									
Breakfast									
Full price/base rate	230	(32)	198	0.3200	63	0.0000	-	0.0000	-
Reduced price	51	(51)	-	1.5900	-	0.0000	-	0.0000	-
Free	69	(69)	-	1.8900	-	0.0000	-	0.0000	-
Lunch									
Full price/base rate	345	(147)	198	0.3300	65	0.0000	-	0.2450	49
Reduced price	76	(76)	-	3.1100	-	0.0000	-	0.2450	-
Free	104	(104)	-	3.5100	-	0.0000	-	0.2450	-
Supplement									
Full price/base rate	338	(140)	198	0.0800	16	0.0000	-	0.0000	-
Reduced price	75	(75)	-	0.4800	-	0.0000	-	0.0000	-
Free	102	(102)	-	0.9600	-	0.0000	-	0.0000	-
					<u>145</u>		<u>-</u>		<u>49</u>
August 2020									
Breakfast									
Full price/base rate	194	(41)	153	0.3200	49	0.0000	-	0.0000	-
Reduced price	43	(43)	-	1.5900	-	0.0000	-	0.0000	-
Free	58	(58)	-	1.8900	-	0.0000	-	0.0000	-
Lunch									
Full price/base rate	289	(136)	153	0.3300	50	0.0000	-	0.2450	37
Reduced price	64	(64)	-	3.1100	-	0.0000	-	0.2450	-
Free	87	(87)	-	3.5100	-	0.0000	-	0.2450	-
Supplement									
Full price/base rate	252	(99)	153	0.0800	12	0.0000	-	0.0000	-
Reduced price	55	(55)	-	0.4800	-	0.0000	-	0.0000	-
Free	76	(76)	-	0.9600	-	0.0000	-	0.0000	-
					<u>112</u>		<u>-</u>		<u>37</u>

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments *	Allowed	Statutory	Meal	Statutory	Meal		
				Rate	Reimbursement	Rate	Reimbursement		
September 2020									
Breakfast									
Full price/base rate	225	(36)	189	0.3200	60	0.0000	-	0.0000	-
Reduced price	50	(50)	-	1.5900	-	0.0000	-	0.0000	-
Free	68	(68)	-	1.8900	-	0.0000	-	0.0000	-
Lunch									
Full price/base rate	352	(163)	189	0.3300	62	0.0000	-	0.2450	46
Reduced price	77	(77)	-	3.1100	-	0.0000	-	0.2450	-
Free	106	(106)	-	3.5100	-	0.0000	-	0.2450	-
Supplement									
Full price/base rate	331	(142)	189	0.0800	15	0.0000	-	0.0000	-
Reduced price	73	(73)	-	0.4800	-	0.0000	-	0.0000	-
Free	99	(99)	-	0.9600	-	0.0000	-	0.0000	-
					138		-		46
October 2020									
Breakfast									
Full price/base rate	359	-	359	0.3200	115	0.0000	-	0.0000	-
Reduced price	36	-	36	1.5900	57	0.0000	-	0.0000	-
Free	72	-	72	1.8900	136	0.0000	-	0.0000	-
Lunch									
Full price/base rate	586	-	586	0.3300	193	0.0000	-	0.2450	144
Reduced price	59	-	59	3.1100	183	0.0000	-	0.2450	14
Free	117	-	117	3.5100	411	0.0000	-	0.2450	29
Supplement									
Full price/base rate	527	-	527	0.0800	42	0.0000	-	0.0000	-
Reduced price	53	-	53	0.4800	25	0.0000	-	0.0000	-
Free	105	-	105	0.9600	101	0.0000	-	0.0000	-
					1,264		-		187

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments *	Allowed	Statutory	Meal	Statutory	Meal		
				Rate	Reimbursement	Rate	Reimbursement		
November 2020									
Breakfast									
Full price/base rate	323	-	323	0.3200	103	0.0000	-	0.0000	-
Reduced price	32	-	32	1.5900	51	0.0000	-	0.0000	-
Free	65	-	65	1.8900	123	0.0000	-	0.0000	-
Lunch									
Full price/base rate	529	-	529	0.3300	175	0.0000	-	0.2450	130
Reduced price	53	-	53	3.1100	165	0.0000	-	0.2450	13
Free	106	-	106	3.5100	372	0.0000	-	0.2450	26
Supplement									
Full price/base rate	393	-	393	0.0800	31	0.0000	-	0.0000	-
Reduced price	39	-	39	0.4800	19	0.0000	-	0.0000	-
Free	78	-	78	0.9600	75	0.0000	-	0.0000	-
					1,114		-		169
December 2020									
Breakfast									
Full price/base rate	309	-	309	0.3200	99	0.0000	-	0.0000	-
Reduced price	31	-	31	1.5900	49	0.0000	-	0.0000	-
Free	62	-	62	1.8900	117	0.0000	-	0.0000	-
Lunch									
Full price/base rate	523	-	523	0.3300	173	0.0000	-	0.2450	128
Reduced price	52	-	52	3.1100	162	0.0000	-	0.2450	13
Free	104	-	104	3.5100	365	0.0000	-	0.2450	25
Supplement									
Full price/base rate	491	-	491	0.0800	39	0.0000	-	0.0000	-
Reduced price	49	-	49	0.4800	24	0.0000	-	0.0000	-
Free	98	-	98	0.9600	94	0.0000	-	0.0000	-
					1,122		-		166

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments *	Allowed	Statutory	Meal	Statutory	Meal		
				Rate	Reimbursement	Rate	Reimbursement		
January 2021									
Breakfast									
Full price/base rate	349	-	349	0.3200	112	0.0000	-	0.0000	-
Reduced price	35	-	35	1.5900	56	0.0000	-	0.0000	-
Free	70	-	70	1.8900	132	0.0000	-	0.0000	-
Lunch									
Full price/base rate	543	-	543	0.3300	179	0.0000	-	0.2450	133
Reduced price	54	-	54	3.1100	168	0.0000	-	0.2450	13
Free	109	-	109	3.5100	383	0.0000	-	0.2450	27
Supplement									
Full price/base rate	524	-	524	0.0800	42	0.0000	-	0.0000	-
Reduced price	52	-	52	0.4800	25	0.0000	-	0.0000	-
Free	105	-	105	0.9600	101	0.0000	-	0.0000	-
					1,197		-		173
February 2021									
Breakfast									
Full price/base rate	397	-	397	0.3200	127	0.0000	-	0.0000	-
Reduced price	33	-	33	1.5900	52	0.0000	-	0.0000	-
Free	66	-	66	1.8900	125	0.0000	-	0.0000	-
Lunch									
Full price/base rate	627	-	627	0.3300	207	0.0000	-	0.2450	154
Reduced price	52	-	52	3.1100	162	0.0000	-	0.2450	13
Free	105	-	105	3.5100	369	0.0000	-	0.2450	26
Supplement									
Full price/base rate	576	-	576	0.0800	46	0.0000	-	0.0000	-
Reduced price	48	-	48	0.4800	23	0.0000	-	0.0000	-
Free	96	-	96	0.9600	92	0.0000	-	0.0000	-
					1,203		-		192

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments *	Allowed	Statutory	Meal	Statutory	Meal		
				Rate	Reimbursement	Rate	Reimbursement		
March 2021									
Breakfast									
Full price/base rate	460	-	460	0.3200	147	0.0000	-	0.0000	-
Reduced price	38	-	38	1.5900	60	0.0000	-	0.0000	-
Free	77	-	77	1.8900	146	0.0000	-	0.0000	-
Lunch									
Full price/base rate	772	-	772	0.3300	255	0.0000	-	0.2450	189
Reduced price	64	-	64	3.1100	199	0.0000	-	0.2450	16
Free	129	-	129	3.5100	453	0.0000	-	0.2450	32
Supplement									
Full price/base rate	747	-	747	0.0800	60	0.0000	-	0.0000	-
Reduced price	62	-	62	0.4800	30	0.0000	-	0.0000	-
Free	125	-	125	0.9600	120	0.0000	-	0.0000	-
					<u>1,469</u>		<u>-</u>		<u>236</u>
April 2021									
Breakfast									
Full price/base rate	390	-	390	0.3200	125	0.0000	-	0.0000	-
Reduced price	32	-	32	1.5900	51	0.0000	-	0.0000	-
Free	65	-	65	1.8900	123	0.0000	-	0.0000	-
Lunch									
Full price/base rate	703	-	703	0.3300	232	0.0000	-	0.2450	172
Reduced price	59	-	59	3.1100	183	0.0000	-	0.2450	14
Free	117	-	117	3.5100	411	0.0000	-	0.2450	29
Supplement									
Full price/base rate	675	-	675	0.0800	54	0.0000	-	0.0000	-
Reduced price	56	-	56	0.4800	27	0.0000	-	0.0000	-
Free	113	-	113	0.9600	108	0.0000	-	0.0000	-
					<u>1,314</u>		<u>-</u>		<u>215</u>

	Meals			Federal		State		Cash In Lieu	Meal Reimbursement
	Reported	Adjustments *	Allowed	Statutory	Meal	Statutory	Meal		
				Rate	Reimbursement	Rate	Reimbursement		
May 2021									
Breakfast									
Full price/base rate	424	-	424	0.3200	136	0.0000	-	0.0000	-
Reduced price	35	-	35	1.5900	56	0.0000	-	0.0000	-
Free	71	-	71	1.8900	134	0.0000	-	0.0000	-
Lunch									
Full price/base rate	667	-	667	0.3300	220	0.0000	-	0.2450	163
Reduced price	56	-	56	3.1100	174	0.0000	-	0.2450	14
Free	111	-	111	3.5100	390	0.0000	-	0.2450	27
Supplement									
Full price/base rate	616	-	616	0.0800	49	0.0000	-	0.0000	-
Reduced price	51	-	51	0.4800	24	0.0000	-	0.0000	-
Free	103	-	103	0.9600	99	0.0000	-	0.0000	-
					1,282		-		204
June 2021									
Breakfast									
Full price/base rate	471	-	471	0.3200	151	0.0000	-	0.0000	-
Reduced price	39	-	39	1.5900	62	0.0000	-	0.0000	-
Free	79	-	79	1.8900	149	0.0000	-	0.0000	-
Lunch									
Full price/base rate	693	-	693	0.3300	229	0.0000	-	0.2450	170
Reduced price	58	-	58	3.1100	180	0.0000	-	0.2450	14
Free	116	-	116	3.5100	407	0.0000	-	0.2450	28
Supplement									
Full price/base rate	679	-	679	0.0800	54	0.0000	-	0.0000	-
Reduced price	57	-	57	0.4800	27	0.0000	-	0.0000	-
Free	113	-	113	0.9600	108	0.0000	-	0.0000	-
					1,368		-		212
Adjustments									
GRAND TOTAL			19,835		11,727		-		1,887

* The adjustments are due to the resubmitted claims for reimbursement that were changed as a result of the recalculation of the fixed percentage enrollment subsequent to the end of the fiscal year

**CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER**

**SCHEDULE OF CACFP REPORTED, ADJUSTED AND ALLOWED ENROLLMENT
FOR THE YEAR ENDED JUNE 30, 2021**

<u>Month</u>		<u>Total</u>	<u>Free</u>	<u>Reduced</u>	<u>Based</u>
July	Reported	9	-	-	9
	Allowed	9	-	-	9
August	Reported	9	-	-	9
	Allowed	9	-	-	9
September	Reported	9	-	-	9
	Allowed	9	-	-	9
October	Reported	39	6	3	30
	Allowed	39	6	3	30
November	Reported	39	6	3	30
	Allowed	39	6	3	30
December	Reported	39	6	3	30
	Allowed	39	6	3	30
January	Reported	39	6	3	30
	Allowed	39	6	3	30
February	Reported	45	6	3	36
	Allowed	45	6	3	36
March	Reported	45	6	3	36
	Allowed	45	6	3	36
April	Reported	45	6	3	36
	Allowed	45	6	3	36
May	Reported	45	6	3	36
	Allowed	45	6	3	36
June	Reported	45	6	3	36
	Allowed	45	6	3	36

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

To the Honorable Members of the City Council
City of Emeryville, 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 basic financial statements of the Emeryville Child Development Center (the Center), California, as of and for the year ended June 30, 2021, and the related notes to the financial statements, and have issued our report thereon dated November 10, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of Center'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 Center'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 Center'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 Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maze & Associates

Pleasant Hill, California
November 10, 2021

**CITY OF EMERYVILLE
EMERYVILLE CHILD DEVELOPMENT CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

None noted.

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