St. Mary's Center

Financial Statements
and Single Audit Reports and Schedules
and State Childcare Development Reports

June 30, 2023
(With Comparative Totals for 2022)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
St. Mary's Center
Oakland, California

Opinion

We have audited the accompanying financial statements of St. Mary's Center (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of St. Mary's Center as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of St. Mary's Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Mary's Center's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of St. Mary's Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about St. Mary's Center's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information shown on pages 29 - 50 for California Department of Education is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 our opinion, the information is fairly stated, in all material respects, in relation to the 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 March 15, 2024, on our consideration of the Organization'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 the effectiveness of the Organization'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 Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited St. Mary's Center's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Armanino LLP

Armanino LLP
San Francisco, California

March 15, 2024

St. Mary's Center
Statement of Financial Position
June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,289,805	$ 2,159,416
Cash in trust	-	49,039
Grants receivable	435,500	490,021
Other accounts receivable	775	25
Contributions receivable	218,535	100,000
Employee Retention Tax Credit receivable	526,695	-
Prepaid and other current assets	51,096	62,100
Certificates of deposit	726,264	722,278
Total current assets	4,248,670	3,582,879
Property and equipment, net	9,155,002	9,106,208
Total assets	$ 13,403,672	$ 12,689,087
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 36,472	$ 67,259
Accrued expenses	283,782	199,686
Deferred revenue	88,284	-
Due to beneficiaries	-	49,039
Total current liabilities	408,538	315,984
Net assets		
Without donor restrictions	12,272,803	12,096,103
With donor restrictions	722,331	277,000
Total net assets	12,995,134	12,373,103
Total liabilities and net assets	$ 13,403,672	$ 12,689,087

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

St. Mary's Center
Statement of Activities
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	Without Donor Restrictions	With Donor Restrictions	2023 Total	2022 Total
Revenues, gains, and other support				
Contributions	$ 921,628	$ 1,156,999	$ 2,078,627	$ 2,109,433
In-kind contributions	170,882	-	170,882	-
Government grants	2,261,625	-	2,261,625	2,309,353
Program service fees	157,975	-	157,975	205,441
Special events	178,264	-	178,264	-
Interest and dividend income	23,508	-	23,508	6,179
Employee Retention Tax Credit revenue	526,695	-	526,695	-
Net assets released from restriction	711,668	(711,668)	-	-
Total revenues, gains, and other support	4,952,245	445,331	5,397,576	4,630,406
Functional expenses				
Program services	3,292,789	-	3,292,789	3,877,852
Management and general	899,937	-	899,937	914,442
Fundraising	582,819	-	582,819	375,446
Total functional expenses	4,775,545	-	4,775,545	5,167,740
Change in net assets	176,700	445,331	622,031	(537,334)
Net assets, beginning of year	12,096,103	277,000	12,373,103	12,910,437
Net assets, end of year	$ 12,272,803	$ 722,331	$ 12,995,134	$ 12,373,103

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

St. Mary's Center
Statement of Functional Expenses
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	Program Services	Management and General	Fundraising	2023 Total	2022 Total
Salaries and wages	$ 1,775,315	$ 340,589	$ 313,000	$ 2,428,904	$ 2,263,918
Occupancy and facilities	325,220	77,176	5,001	407,397	457,933
Direct program expense	400,667	2,845	1,185	404,697	471,327
Depreciation	330,830	24,172	7,296	362,298	343,983
Employee benefits	224,304	94,236	30,751	349,291	320,165
Payroll taxes	145,579	26,201	25,770	197,550	181,339
Administrative expense	9,059	135,700	16,479	161,238	114,587
Development and fundraising	577	60	149,824	150,461	38,856
Legal and accounting fees	7,607	140,185	1,238	149,030	626,847
Other staffing expense	50,457	46,669	24,548	121,674	108,393
Office expenses	20,886	13,452	7,458	41,796	39,786
Auto and travel	2,195	745	151	3,091	13,485
Other expenses	93	(2,093)	118	(1,882)	660
Bad debt expense	-	-	-	-	111,198
Loss on dissolution LLC	-	-	-	-	75,263
	$ 3,292,789	$ 899,937	$ 582,819	$ 4,775,545	$ 5,167,740

St. Mary's Center
Statement of Cash Flows
For the Year Ended June 30, 2023
(With Comparative Totals for 2022)

	2023	2022
Cash flows from operating activities		
Change in net assets	$ 622,031	$ (537,334)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	362,298	343,983
Changes in operating assets and liabilities		
Grants receivable	54,521	757,329
Other accounts receivable	(750)	10,575
Contributions receivable	(118,535)	(100,000)
Employee Retention Tax Credit receivable	(526,695)	-
Prepaid and other current assets	11,004	(48,505)
Accounts payable	(30,787)	(100,917)
Accrued expenses	84,096	46,355
Deferred revenue	88,284	-
Due to beneficiaries	(49,039)	(122,067)
Net cash provided by operating activities	496,428	249,419
Cash flows from investing activities		
Purchases of property and equipment	(411,092)	(67,556)
Purchase of certificates of deposit	(507,940)	(505,462)
Proceeds from redemptions of certificates of deposit	503,954	-
Net cash used in investing activities	(415,078)	(573,018)
Net increase (decrease) in cash, cash equivalents and restricted cash	81,350	(323,599)
Cash, cash equivalents and restricted cash, beginning of year	2,208,455	2,532,054
Cash, cash equivalents and restricted cash, end of year	$ 2,289,805	$ 2,208,455

	2023	2022
Cash, cash equivalents and restricted cash consisted of the following:		
Cash and cash equivalents	$ 2,289,805	$ 2,159,416
Cash in trust	-	49,039
	$ 2,289,805	$ 2,208,455

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

1. NATURE OF OPERATIONS

St. Mary's Center (the "Organization") is a non-profit corporation governed by a Board of Directors. St. Mary's Center's primary purpose is to provide services for low-income, multi-racial, multi-cultural people residing in West Oakland, California. St. Mary's Center provides a broad range of services including outreach and advocacy services for seniors, alcoholic and other drug counseling services for seniors, food and shelter for homeless seniors, a preschool for children aged 2-5, and a food giveaway program for low-income families. St. Mary's Center is supported primarily through donor contributions and government grants.

In December 2021, the Organization's Board of Directors approved the dissolution of 967 32nd Street Associates, LLC (the "LLC"). St. Mary's Center originally created the LLC for the purpose of developing its property into low-income housing. St. Mary's Center was the sole member of the LLC and was consolidated with St. Mary's Center as of and for the year ended June 30, 2021. Upon approval of the dissolution of the LLC in December 2021, all of the LLC assets, liabilities, and net assets were transferred to St. Mary's Center. In July 2022, St. Mary's Center filed a Certificate of Cancellation of the LLC with the Secretary of State which was certified in August 2022. St. Mary's Center partnered with a local non-profit developer to more efficiently complete 73 new homes for seniors at the site.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and financial statement presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles ("US GAAP"), which require the Organization to report information regarding its financial position and activities according to the following classifications:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that will be met by actions of the Organization and/or the passage of time, as well as net assets subject to donor-imposed stipulations that require they be maintained in perpetuity. The Organization has no net assets required to be held in perpetuity as of June 30, 2023.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets are limited by donor-imposed restrictions. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) in the reporting period in which the revenue is recognized. All other donor- restricted contributions are reported as increases in net assets with donor restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulations or by law. Expirations on restrictions on net assets are reported as net assets released from restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle

In February 2016, the Financial Accounting Standards Board issued Accounting Standards Codification ("ASC") 842, Leases, to increase transparency and comparability among organizations by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases. The Organization adopted the standard effective July 1, 2022 and recognized and measured leases existing at, or entered into after, July 1, 2022 through a cumulative effect adjustment, with certain practical expedients available.

The adoption of ASC 842 did not have a significant impact on the Organization's financial position, results of operations, or cash flows.

Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers highly-liquid investments with original maturities of three months or less to be cash equivalents. The Organization utilizes various banks to deposit cash funds.

Cash in trust

Cash in trust is held on behalf of clients in a fiduciary capacity for purposes of managing their financial affairs. A small monthly fee is charged for this service.

Certificates of deposit

The Organization maintains certificates of deposit with original maturity dates of three months or more. The certificates are recorded at cost plus accrued interest and are not subject to fair value reporting.

Grants receivable

Grants receivable consist of amounts due from governmental agencies. Reserves for potential bad debts are maintained based on past experience and management's review of outstanding receivables. Amounts that are deemed uncollectible are charged to expense in the period collection efforts have been exhausted. There was no allowance for uncollectible grants receivable as of June 30, 2023, as management determined all accounts to be collectible.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment

Property and equipment are recorded at cost, or if donated, at fair value on the date of donation. The Organization capitalizes assets with a cost or donated value of $2,500 or more and an estimated useful life greater than one year. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets which range from 5 to 25 years (5 years for furniture and fixtures, and vehicles; 25 years for buildings; 5 to 25 years for building improvements).

Contributions

Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is when the barrier has been overcome and right or release/right of return no longer exists. Contributions of assets other than cash are recorded at their estimated fair value. Contributions that are not expected to be collected until after year-end are considered contributions receivable. Contributions receivable with due dates extending beyond one year are recorded at the present value of their estimated future cash flows. As of June 30, 2023, contributions receivable totaled $218,535. Contributions receivable are expected to be collected within one year.

In-kind contributions

In-kind contributions are recorded at the estimated fair value at the date the contribution is made. Contributed services are reflected in the financial statements at the fair value of the services received. Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. The Organization received $170,882 in-kind contributions for the year ended June 30, 2023 .

Many individuals volunteer their time and perform a variety of tasks to support the Organization. The value of this contributed time is not reflected in the accompanying financial statements as these services do not meet the recognition criteria.

Government grants

Government grants are generally received under contracts from federal, state, county and city agencies. These contracts are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. The Organization has elected a simultaneous release option to accounts for these grants and contracts and thus are recorded as grants and contracts without donor restriction upon satisfaction of the barriers. Amounts received prior to incurring qualifying expenditures or performing the required services are reported as deferred revenue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government grants (continued)

The Organization received conditional contributions related to government grants that have not been recognized in the statement of activities. At June 30, 2023, the Organization has been approved for cost reimbursable grants of approximately $68,700 that have not been recognized because qualifying expenditures have not yet been incurred.

Program service fees

Program service fees are primarily comprised of fees charged for the Organization's preschool program and for housing payments. The Organization bills fees on a monthly basis and recognizes revenue from the fees as the related services are provided. The performance obligation of delivering preschool and housing services is simultaneously received and consumed by the program participants.

Concentrations of credit risk

The Organization maintains its cash and cash equivalents in various bank accounts which, at times, may exceed federally insured limits. The Organization has not experienced, nor does it anticipate, any losses with respect to such accounts.

The Organization receives a substantial amount of its support from federal, state, and local governments. As of June 30, 2023, 100% of grants receivable were comprised of amounts due from two governmental funders.

Functional allocation of expenses

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include compensation and benefits, which are allocated on the basis of estimates of time and effort, and depreciation and occupancy which are allocated on a square footage basis.

Income tax

St. Mary's Center is a not-for-profit corporation that is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code and Section 23701(d) of the California Revenue and Taxation Code. Accordingly, no provision for federal or state income taxes has been recorded.

The Organization has evaluated its current tax positions and has concluded that as of June 30, 2023, it does not have any uncertain tax positions for which a reserve would be necessary.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Comparative financial information

The financial statements include certain prior year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements, as of, and for the year ended June 30, 2022, from which the summarized information was derived.

Subsequent events

The Organization has evaluated subsequent events through March 15, 2024, the date the financial statements were available to be issued. No subsequent events have occurred that would have a material impact on the presentation of the Organization's financial statements.

3. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

Buildings	$ 5,191,719
Land	4,566,859
Building improvements	3,112,966
Furniture and fixtures	177,849
Construction in progress	167,915
Vehicles	81,586
Computer equipment	16,485
	13,315,379
Less accumulated depreciation	(4,160,377)
	$ 9,155,002

Depreciation expense amounted to $362,298 for the year ended June 30, 2023.

3. PROPERTY AND EQUIPMENT (continued)

In December 2016, Organization entered into a purchase power agreement with Sky Power Solar for solar energy for a one-time payment of $53,982. The term of the purchase power agreement is 5 years with the option to purchase the equipment for $1.00 after 6 years. Since the Organization's intent was to purchase the solar equipment, the equipment was capitalized as building improvements in 2016 and is being depreciated over the equipment's useful life of 25 years. The Organization completed the purchase of the solar energy in March 2022 for $1.00.

4. EMPLOYEE RETENTION TAX CREDIT

The Employee Retention Tax Credit ("ERC"), a refundable tax credit against certain employment taxes allowed to an eligible employer for qualifying wages, was established by the Coronavirus Aid, Relief, and Economic Security Act and was subsequently amended through additional legislation. The fully refundable tax credit is calculated as a percentage of qualified wages (as defined in the CARES Act, as amended) paid by an eligible employer after March 12, 2020 and before January 1, 2022.

During the year ended June 30, 2023, the Organization applied for and claimed ERC of $1,407,689. The Organization has substantially met the program’s eligibility conditions for Q4 2020 and Q1 2021, totaling $526,695 and has recognized ERC revenue and a ERC receivable as of and for the year ended June 30, 2023. For ERC amounts claimed and for which the Organization is not determined to be eligible, amendments will be made. As of June 30, 2023, no ERC payments had been received. Subsequent to June 30, 2023, and through the date of the financial statements, the Organization collected $830,423 of ERC credits. Amounts collected in excess of the ERC receivable of $526,695 as of June 30, 2023 will be maintained as a liability until proper amendments or eligibility determination is made.

The ERC program is subject to inspection and audit by the IRS. The purpose of such audits is to determine whether entities met eligibility requirements under the program and that funds were used in accordance with guidelines and regulations. While management believes the Organization met the ERC requirements for amounts recognized during the year ended June 30, 2023, it is possible that ERC funds recognized could ultimately be disallowed. The ultimate liability, if any, which may result from a governmental audit cannot be reasonable estimated and, accordingly, no provision for the possible disallowance of ERC credits has been recorded on the Organization's financial statements.

5. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following:

Restricted for a specified purpose		
Community outreach services	$	124,167
Preschool programs		106,331
Transitional housing		110,417
Senior homeless services		35,083
		375,998
Restricted for passage of time		
Time restriction		346,333
		346,333
	$	722,331

Net assets with donor restrictions released from restriction during the year were as follows:

Community outreach services	$	229,833
Preschool programs		212,418
Transitional housing		194,583
Time restrictions		40,667
Senior homeless services		34,167
	$	711,668

The Organization received contributions with donor imposed restrictions during the year ended June 30, 2023 for which the restrictions were also fulfilled by the Organization during the year. In accordance with the Organization's accounting policy, these donor restricted contributions are are reported as increases in net assets without donor restrictions.

6. IN-KIND CONTRIBUTIONS

In-kind contributions were comprised of the following:

HVAC system installation services	$	157,737
Gala auction items		10,410
Hygiene kits		2,735
	$	170,882

6. IN-KIND CONTRIBUTIONS (continued)

In-kind contributions valuation techniques

Contributed services for the HVAC system installation is valued at the estimated fair value based on current rates for similar or identical services. Gala auction items were primarily comprised of tickets for various experiences, and food and beverage. Gala auction items and hygiene kits are valued at the fair value based on estimated values that would be received for selling similar products in the United States.

Donor restrictions and in-kind contributions use

The in-kind contributions received during the year ended June 30, 2023 included no donor restrictions. Contributed services related to the HVAC installation and donated hygiene kits were utilized for the Organization's community outreach center and the contributed gala auction items were fully utilized for special events.

7. DEFINED CONTRIBUTION PLAN

The Organization has a defined contribution plan (the "Plan") under Section 401(k) of the Internal Revenue Code, in which substantially all employees that have been employed for at least 3 months and have attained age 21 are eligible to participate. The Organization matches employee contributions up to 3% of eligible compensation. Employer contributions totaled $50,000 for the year ended June 30, 2023.

8. CONTINGENCIES

Contracts

The Organization's grants and contracts are subject to inspection and audit by the appropriate governmental funding agency. The purpose of such audits is to determine whether program funds were used in accordance with their respective guidelines and regulations. While management believes program funds were utilized in accordance with program guidelines, it is possible that funded program costs could ultimately be disallowed. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, the Organization has recorded no additional provisions for the possible disallowance of program costs on its financial statements.

9. LIQUIDITY AND FUNDS AVAILABLE

As part of the Organization's liquidity management, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To meet liquidity needs, the Organization has cash and cash equivalents, receivables, and certificates of deposit available. The Organization's goal is generally to maintain financial assets to meet 90 days of operating expenses. For purposes of analyzing resources available, the Organization regularly monitors its budget and anticipates collecting sufficient contributions, government grants, and program fees to meet general expenditures over a 12-month period.

The following is a quantitative disclosure which describes financial assets that are available within one year as of June 30, 2023 to fund general expenditures and other obligations when they become due:

Financial assets:	
Cash and cash equivalents	$ 2,289,805
Grants receivable	435,500
Employee Retention Tax Credit receivable	526,695
Other accounts receivable	775
Contributions receivable	218,535
Certificates of deposit	726,264
	4,197,574
Less amounts not available to be used within one year:	
Donor-imposed purpose restrictions	(375,998)
Donor-imposed time restrictions	(346,333)
	(722,331)
	$ 3,475,243

SINGLE AUDIT REPORTS AND SCHEDULES

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 Board of Directors
St. Mary's Center
Oakland, 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 St. Mary's Center (the "Organization"), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements, and have issued our report thereon dated March 15, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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 financial statements. 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 Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Armanino LLP

Armanino[LLP]
San Francisco, California

March 15, 2024

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
St. Mary's Center
Oakland, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited St. Mary's Center (the "Organization")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2023. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization’s federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Armanino LLP

Armanino LLP
San Francisco, California

March 15, 2024

St. Mary's Center
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Expenditures of Federal Awards			
U.S. Department of Health and Human Services			
Pass-through program from County of Alameda:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959		$ 191,093
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	93.044		105,001
Medical Assistance Program	93.778		60,000
Block Grants for Community Mental Health Services	93.958		225,229
			581,323
Pass-through program from City of Oakland:			
Community Development Block Grants	93.569		45,000
Total U.S. Department of Health and Human Services			626,323
U.S. Department of Housing and Urban Development			
Pass-through program from City of Oakland:			
Permanent Access to Housing, Rapid Rehousing and Emergency Winter Services Combined	14.231		$ 152,500
Local Housing Assistance Program	14.881		140,802
Total U.S. Department of Housing and Urban Development			293,302
Total Expenditures of Federal Awards			919,625
Expenditures of State Awards			
State of California			
Child Development Division			
California State Preschool Program (CSPP-2026)			452,962
Total Expenditures of State Awards			452,962
Total Expenditures of Federal and State Awards			$ 1,372,587

St. Mary's Center
Notes to Schedule of Expenditures of Federal and State Awards
June 30, 2023

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of St. Mary's Center (the "Organization") under programs of the federal government and State of California for the year ended June 30, 2023. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the California Department of Education. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement. Pass-through entity identifying numbers are presented where available and applicable.

3. INDIRECT COSTS

The Organization has elected to not use the 10% de minimis indirect cost rate for federal awards. The Organization applies indirect costs in accordance with the specific terms of its federal award agreements.

St. Mary's Center
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unmodified
Internal control over financial reporting:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiency(ies) identified that are not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	

Name of Federal Program or Cluster	Assistance Listing
Block Grants for Community Mental Health Services	93.958

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee?	Yes

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings to be reported.

St. Mary's Center
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2023

There were no prior year findings.

SUPPORTING SCHEDULES REQUIRED BY THE CALIFORNIA DEPARTMENT OF EDUCATION

APPENDIX A
CHILD CARE SUPPLEMENTAL INFORMATION

St. Mary's Center
Combining Statement of Activities
For the Year Ended June 30, 2023

	California State Preschool Program CSPP-2026	Non-CDE Programs	2023 Total
Revenues, gains, and other support			
Contributions	$ 42,100	$ 2,036,527	$ 2,078,627
In-kind contributions	-	170,882	170,882
Government grants	707,545	1,554,080	2,261,625
Program service fees	128,990	28,985	157,975
Special events	-	178,264	178,264
Employee Retention Tax Credit revenue	55,541	471,154	526,695
Interest and dividend income	-	23,508	23,508
Total revenues, gains, and other support	934,176	4,463,400	5,397,576
Expenses			
Salaries and wages	337,147	2,091,757	2,428,904
Payroll taxes	25,409	172,141	197,550
Employee benefits	46,976	302,315	349,291
Legal and accounting fees	10,284	138,746	149,030
Direct program expense	87,215	317,482	404,697
Occupancy and facilities	40,725	366,672	407,397
Depreciation	4,144	358,154	362,298
Administrative expense	7,494	153,744	161,238
Other staffing expense	2,583	119,091	121,674
Office expenses	4,874	36,922	41,796
Development and fundraising	-	150,461	150,461
Auto and travel	299	2,792	3,091
Other expenses	-	(1,882)	(1,882)
Indirect expenses	51,201	(51,201)	-
Total expenses	618,351	4,157,194	4,775,545
Changes in net assets	$ 315,825	$ 306,206	622,031
Net assets, beginning of year			12,373,103
Net assets, end of year			$ 12,995,134

St. Mary's Center
Combining Schedule of Renovation and Repair Expenditures
For the Year Ended June 30, 2023

	California State Preschool Program CSPP-2026	Total
Unit cost under $10,000		
None	$ -	$ -
	-	-
Unit cost over $10,000 (with CDE Approval)		
None	-	-
	-	-
Unit cost over $10,000 (without CDE Approval)		
None	-	-
	$ -	$ -

St. Mary's Center
Combining Schedule of Equipment Expenditures
For the Year Ended June 30, 2023

	California State Preschool Program CSPP-2026	Total
Unit cost under $10,000		
None	$ -	$ -
	-	-
Unit cost over $10,000 (with CDE Approval)		
None	-	-
	-	-
Unit cost over $10,000 (without CDE Approval)		
None	-	-
	$ -	$ -

St. Mary's Center
Combining Schedule of Administrative Costs
For the Year Ended June 30, 2023

	California State Preschool Program CSPP-2026	Total
Administrative expenses	$ 7,494	$ 7,494
Services and other operating costs	29,914	29,914
Depreciation on non CDE funded assets used in program	4,144	4,144
Indirect costs	51,201	51,201
	$ 92,753	$ 92,753

St. Mary's Center
Combining Schedule of Expenditures by State Categories
For the Year Ended June 30, 2023

		California State Preschool Program CSPP-2026	Total
1000	Certificated salaries	$ 282,283	$ 282,283
2000	Classified salaries	54,864	54,864
3000	Employee benefits	72,385	72,385
5000	Services and other operating expenses	157,618	157,618
	Indirect - Administrative	51,201	51,201
		618,351	618,351
	Total expenditures by state categories	618,351	618,351
	Total of reimbursable and non-reimbursable expenditures	$ 618,351	$ 618,351

St. Mary's Center
Notes to Child Care Supplementary Information
For the Year Ended June 30, 2023

In accordance with the applicable requirements from the Funding Terms & Conditions:

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2023.

2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2023.

1. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2023.

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

Contractor Name: **St. Mary's Center**

Contract Number: CSPP-2026

Fiscal Year Ended: June 30, 2023

Vendor Code: Q991

California Department of Education Audited Enrollment, Attendance and Fiscal Report for California State Preschool Program

Section 1 – Number of Counties Where Services are Provided

Number of counties where the agency provided services to certified children (Form 1): **0**

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **1**

Number of counties where the agency provided services to non-certified children (Form 3): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **1**

Total enrollment and attendance forms to attach: **2**

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	138	0	138	176.6000
Total Certified Days of Enrollment with Mental Health Consultation Services	3,221	0	3,221	4,251.7000
Days of Attendance (including MHCS)	3,175	0	3,175	N/A
Total Non-Certified Days of Enrollment	0	0	0	0.0000
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	181		181	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs			0
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	**0**	**0**	**0**

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children	22,407		22,407
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start		128,990	128,990
Other: Contributions		42,100	42,100
Other: Employee Retention Tax Credit		55,541	55,541

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
1000 Certificated Salaries	282,283		282,283
2000 Classified Salaries	54,864		54,864
3000 Employee Benefits	72,385	(25,409)	46,976
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	157,618	21,265	178,883
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance		4,144	4,144
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	51,201		51,201
TOTAL REIMBURSABLE EXPENSES	**618,351**	**0**	**618,351**

Does the agency have an indirect cost rate approved by its cognizant agency (Select YES or NO)? ☑ Yes ☐ No

Approved Indirect Cost Rate: 9 %

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	92,753		92,753
Total Staff Training Cost (included in Reimbursable Expenses)	299		299

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	**0**	**0**	**0**

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
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 / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**0**	**0**	**0**

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	3,359	0	3,359
Days of Operation	181	0	181
Days of Attendance (including MHCS)	3,175	0	3,175
Total Certified Adjusted Days of Enrollment	N/A	N/A	4,428.3000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	0	0	0
Transfer from Preschool Reserve Account	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	618,351	0	618,351
Total Administrative Cost	92,753	0	92,753
Total Staff Training Cost	299	0	299
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor's Assurances

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 Education Division:

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): ☑ Yes ☐ No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): ☑ Yes ☐ No

Section 8 – Comments

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

California State Preschool Program – Form 1
Certified Children Days of Enrollment and Attendance

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time	13		13	1.8000	23.4000
Three Years Old Part-time			0	1.0827	0.0000
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time	62		62	1.0000	62.0000
Four Years and Older Part-time			0	0.6015	0.0000
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time	13		13	2.4000	31.2000
Exceptional Needs Part-time			0	1.4436	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	50		50	1.2000	60.0000
Dual Language Learner Part-time			0	0.6015	0.0000

Contractor Name: St. Mary's Center **Contract Number: CSPP-2026**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6015	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**138**	**0**	**138**	N/A	**176.6000**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**138**		**138**	N/A	N/A

Contractor Name: St. Mary's Center **Contract Number: CSPP-2026**

California State Preschool Program – Form 2
Certified Children Receiving Mental Health Consultation Services
Days of Enrollment and Attendance

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time	189		189	1.9000	359.1000
Three Years Old Part-time			0	1.1827	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	1,625		1,625	1.1000	1,787.5000
Four Years and Older Part-time			0	0.7015	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	230		230	2.5000	575.0000
Exceptional Needs Part-time			0	1.5436	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time	1,177		1,177	1.3000	1,530.1000
Dual Language Learner Part-time			0	0.7015	0.0000

Contractor Name: St. Mary's Center **Contract Number: CSPP-2026**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7015	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**3,221**	**0**	**3,221**	N/A	**4,251.7000**

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**3,037**		**3,037**	N/A	N/A

Contractor Name: St. Mary's Center

Contract Number: CSPP-2026

California State Preschool Program – Form 3
Non-Certified Children Days of Enrollment

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8000	0.0000
Toddlers (18 up to 36 months) Part-time			0	0.9900	0.0000
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time			0	1.0827	0.0000
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time			0	0.6015	0.0000
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.4436	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time			0	0.6015	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6015	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4436	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	**0**	**0**	**0**	N/A	**0.0000**

Contractor Name: St. Mary's Center **Contract Number: CSPP-2026**

California State Preschool Program – Form 4
Non-Certified Children Receiving Mental Health Consultation Services
Days of Enrollment

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.2240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.9000	0.0000
Toddlers (18 up to 36 months) Part-time			0	1.0900	0.0000
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time			0	1.9000	0.0000
Three Years Old Part-time			0	1.1827	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time			0	1.1000	0.0000
Four Years and Older Part-time			0	0.7015	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time			0	1.5436	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time			0	1.3000	0.0000
Dual Language Learner Part-time			0	0.7015	0.0000

Contractor Name: St. Mary's Center **Contract Number: CSPP-2026**

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7015	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5436	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**0**	**0**	**0**	N/A	**0.0000**