St. Mary's Center

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

June 30, 2024
(With Comparative Totals for 2023)

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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, 2024, 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, 2024, 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 31 - 52 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 December 16, 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 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 15, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Armanino LLP

Armanino[LLP]
San Francisco, California

December 16, 2024

St. Mary's Center
Statement of Financial Position
June 30, 2024
(With Comparative Totals for 2023)

	2024	2023
ASSETS		
Current assets		
Cash and cash equivalents	$ 7,380,696	$ 2,289,805
Grants receivable	691,702	435,500
Other accounts receivable	201	775
Contributions receivable	218,950	218,535
Employee Retention Tax Credit receivable	-	526,695
Prepaid and other current assets	71,261	51,096
Investments	1,577,217	726,264
Total current assets	9,940,027	4,248,670
Property and equipment, net	9,031,258	9,155,002
Total assets	$ 18,971,285	$ 13,403,672
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 84,161	$ 36,472
Accrued expenses	240,425	283,782
Deferred revenue	6,419,268	88,284
Total current liabilities	6,743,854	408,538
Net assets		
Without donor restrictions	11,965,375	12,272,803
With donor restrictions	262,056	722,331
Total net assets	12,227,431	12,995,134
Total liabilities and net assets	$ 18,971,285	$ 13,403,672

St. Mary's Center
Statement of Activities
For the Year Ended June 30, 2024
(With Comparative Totals for 2023)

	Without Donor Restrictions	With Donor Restrictions	2024 Total	2023 Total
Revenues, gains, and other support				
Contributions	$ 1,035,969	$ 298,200	$ 1,334,169	$ 2,078,627
In-kind contributions	96,258	-	96,258	170,882
Government grants	2,710,059	-	2,710,059	2,261,625
Program service fees	159,402	-	159,402	157,975
Special events	165,080	-	165,080	178,264
Investment income	107,020	-	107,020	23,508
Employee Retention Tax Credit revenue	-	-	-	526,695
Net assets released from restriction	758,475	(758,475)	-	-
Total revenues, gains, and other support	5,032,263	(460,275)	4,571,988	5,397,576
Functional expenses				
Program services	3,934,803	-	3,934,803	3,292,789
Management and general	910,206	-	910,206	899,937
Fundraising	494,682	-	494,682	582,819
Total functional expenses	5,339,691	-	5,339,691	4,775,545
Change in net assets	(307,428)	(460,275)	(767,703)	622,031
Net assets, beginning of year	12,272,803	722,331	12,995,134	12,373,103
Net assets, end of year	$ 11,965,375	$ 262,056	$ 12,227,431	$ 12,995,134

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, 2024
(With Comparative Totals for 2023)

	Program Services	Management and General	Fundraising	2024 Total	2023 Total
Salaries and wages	$ 2,173,428	$ 378,367	$ 281,249	$ 2,833,044	$ 2,428,904
Occupancy and facilities	327,824	75,129	5,820	408,773	407,397
Direct program expense	342,014	2,010	2,716	346,740	404,697
Depreciation	356,264	18,168	7,277	381,709	362,298
Employee benefits	334,617	73,377	22,190	430,184	349,291
Payroll taxes	180,476	33,895	23,492	237,863	197,550
Administrative expense	77,505	75,470	22,083	175,058	161,238
Development and fundraising	-	350	115,726	116,076	150,461
Legal and accounting fees	38,834	230,736	4,872	274,442	149,030
Other staffing expense	64,140	17,346	4,847	86,333	121,674
Office expenses	37,627	4,631	3,577	45,835	41,796
Auto and travel	2,074	727	833	3,634	3,091
Other expenses	-	-	-	-	(1,882)
	$ 3,934,803	$ 910,206	$ 494,682	$ 5,339,691	$ 4,775,545

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

St. Mary's Center
Statement of Cash Flows
For the Year Ended June 30, 2024
(With Comparative Totals for 2023)

	2024	2023
Cash flows from operating activities		
Change in net assets	$ (767,703)	$ 622,031
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	381,709	362,298
Unrealized gains on investments	(10,982)	-
Changes in operating assets and liabilities		
Grants receivable	(256,202)	54,521
Other accounts receivable	574	(750)
Contributions receivable	(415)	(118,535)
Employee Retention Tax Credit receivable	526,695	(526,695)
Prepaid and other current assets	(20,165)	11,004
Accounts payable	47,689	(30,787)
Accrued expenses	(43,357)	84,096
Deferred revenue	6,330,984	88,284
Due to beneficiaries	-	(49,039)
Net cash provided by operating activities	6,188,827	496,428
Cash flows from investing activities		
Purchases of property and equipment	(257,965)	(411,092)
Purchase of investments	(1,370,890)	(507,940)
Proceeds from redemptions of investments	530,919	503,954
Net cash used in investing activities	(1,097,936)	(415,078)
Net increase in cash and cash equivalents	5,090,891	81,350
Cash and cash equivalents, beginning of year	2,289,805	2,208,455
Cash and cash equivalents, end of year	$ 7,380,696	$ 2,289,805

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

St. Mary's Center
Notes to Financial Statements
June 30, 2024

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 is a community of hope, healing and justice dedicated to improving the well-being of Seniors and Preschool Families in West Oakland, California, by meeting basic needs for food, housing, and social connection. The Organization builds on a strong foundation of direct service provision with participant-led advocacy that amplifies the voices of people directly impacted by hunger, homelessness, and inequity, to create a more just and caring society. St. Mary's Center provides case management, housing navigation, transitional housing and community center services, as well as a full-day preschool.

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, 2024.

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 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.

Change in accounting principle

In June 2016, the Financial Accounting Standards Board issued Accounting Standards Codification ("ASC") 326, Financial Instruments - Credit Losses. ASC 326 significantly changed how entities measure credit losses for most financial assets and certain other instruments that are not measured at fair value through net income. The most significant change in this standard is a shift from the "incurred loss" model to the "expected credit loss" model. Under the standard, disclosures are required to provide users of the financial statements with useful information in analyzing any entity's exposure to credit risk and the measurement of credit losses. Financial assets held by the Organization that are subject to the guidance in ASC 326 are other accounts receivable. The Organization adopted the standard effective July 1, 2023.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle (continued)

The adoption of ASC 326 did not have a material 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.

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, 2024, as management determined all accounts to be collectible.

Investments

Investments are recorded at fair value as determined primarily by quoted market prices in active markets. Investment income and realized and unrealized gains (losses) on investments are reported in the statement of activities as increases (decreases) in net assets without donor restrictions, unless their use is restricted by the donor.

Fair value measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. In determining fair value, the Organization uses various valuation approaches. A hierarchy has been established for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are those that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Organization. Unobservable inputs reflect the Organization's assumption about what market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The fair value hierarchy is categorized into three levels based on the inputs as follows:

- *Level 1* - quoted prices in active markets for identical assets or liabilities. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value measurements (continued)

- *Level 2* - quoted prices for similar assets and liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the investment.
- *Level 3* - unobservable inputs for the asset or liability. Unobservable inputs reflect management's own assumptions about what the market participants would use in pricing the asset or liability (including assumptions about risk). Unobservable inputs are developed based on the best information available in the circumstances and may include management's own data.

Money market funds are valued at the closing price reported from an actively traded exchange. The fair value of mutual funds and U.S. treasury securities are generally based on readily available quoted prices in active markets.

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, 2024, contributions receivable totaled $218,950 and are expected to be collected within one year. An allowance for uncollectible contributions receivable is established based upon management's judgment including such factors as prior collection history, aging statistics of contributions, and the nature of the receivable. At June 30, 2024, there was no allowance for uncollectible contributions receivable as all amounts were considered collectible.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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 $96,258 in-kind contributions for the year ended June 30, 2024.

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.

The Organization received conditional contributions related to government grants that have not been recognized in the statement of activities. At June 30, 2024, the Organization has been approved for cost reimbursable grants of approximately $3,869,232 that have not been recognized because qualifying expenditures have not yet been incurred. The Organization received advanced payments under these government grant conditional contributions in the amount of $2,615,192, which has been recognized on the statement of financial position as a component of deferred revenue as of June 30, 2024.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentrations of credit risk (continued)

The Organization receives a substantial amount of its support from federal, state, and local governments. As of June 30, 2024, 96% of grants receivable were comprised of amounts due from three governmental funders. Two governmental funders comprised 71% of the total government grant revenue for the year ended June 30, 2024

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 23701d 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, 2024, it does not have any uncertain tax positions for which a reserve would be necessary.

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, 2023, from which the summarized information was derived.

3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments consisted of the following:

Cash and cash equivalents	$ 209,222
U.S. Treasury Bills	835,503
Money market mutual funds	532,492
	$ 1,577,217

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2024:

	Level 1	Level 2	Level 3	Fair Value
U.S. Treasury Bills	$ 835,503	$ -	$ -	$ 835,503
Money market mutual funds	532,492	-	-	532,492
	$ 1,367,995	$ -	$ -	$ 1,367,995

4. 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	214,652
Construction in progress	344,077
Vehicles	81,586
Computer equipment	61,485
	13,573,344
Less accumulated depreciation	(4,542,086)
	$ 9,031,258

Depreciation expense amounted to $381,709 for the year ended June 30, 2024.

5. 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.

5. EMPLOYEE RETENTION TAX CREDIT (continued)

During the year ended June 30, 2023, the Organization applied for and claimed ERC of $1,407,689. The Organization had substantially met the program's eligibility conditions for Q4 2020 and Q1 2021, totaling $526,695 and recognized ERC revenue and a ERC receivable as of and for the year ended June 30, 2023. The Organization is in the process of making amendments for ERC amounts claimed and for which the Organization was not determined to be eligible. During the year ended June 30, 2024, the Organization received ERC payments totaling $930,771. Amounts collected in excess of the ERC recognized of $404,076 has been recorded as a component of deferred revenue as of June 30, 2024.

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.

6. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following:

Restricted for a specified purpose		
Community outreach services	$	30,000
Senior homeless services		69,100
Preschool programs		22,333
Housing development consulting		13,956
		135,389
Restricted for passage of time		
Time restriction		126,667
		126,667
	$	262,056

6. NET ASSETS WITH DONOR RESTRICTIONS (continued)

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

Time restrictions	$ 219,667
Preschool programs	203,998
Community outreach services	134,166
Transitional housing	110,417
Senior homeless services	44,183
Holiday season	35,000
Housing development consulting	11,044
	$ 758,475

7. IN-KIND CONTRIBUTIONS

In-kind contributions were comprised of the following:

Kitchen supplies	$ 2,368
Gala auction items	13,815
CalAim market place training services	80,075
	$ 96,258

In-kind contributions valuation techniques

Contributed training services for CalAim market place 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 kitchen supplies 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, 2024 included no donor restrictions. Contributed training services related to CalAim market place services and donated kitchen supplies were utilized for the Organization's senior housing services and community outreach center and the contributed gala auction items were fully utilized for special events.

8. 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 6 months are eligible to participate. The Organization amended the Plan effective January 1, 2024 to allow for employer Safe Harbor contributions. The Organization will make Safe Harbor contributions to the Plan in an amount not less than 3% of eligible plan compensation. Employer contributions totaled $84,996 for the year ended June 30, 2024.

9. COMMITMENTS AND CONTINGENCIES

Ground lease

In June 2024, the Organization entered into a ground lease agreement with Plaza Housing, L.P., a California limited partnership, to rent certain real property owned by the Organization. Per the terms of the agreement, Plaza Housing, L.P. has agreed to construct, at no cost to the Organization, approximately seventy-three units of housing to serve low, very low and extremely low-income senior households plus approximately 2,800 gross square feet of ground floor office space and related improvements. In exchange for the construction, the Organization will lease the property to Plaza Housing, L.P. for a period of ninety-nine years. In consideration of the Organization's agreement to lease the property, the Organization received a payment of $900,000 which represents the market value of the leased property for the term of the lease. The $900,000 payment was received on June 27, 2024 and is included in deferred revenue as of June 30, 2024. The lease payment will be recognized into lease income over the ninety-nine year term of the lease effective July 1, 2024.

SAHA project

The Organization entered into a Memorandum of Understanding ("MOU") with Satellite Affordable Housing Associates ("SAHA") in June 2020, and as subsequently amended in July 2023 and June 2024. The MOU is to memorialize an understanding between the Organization and SAHA regarding the timing and use of $12,000,000 in State of California funding that was made through the Budget Act of 2022 as gap funding to support development and construction of the mixed-use affordable housing project at 3135 San Pablo Avenue in Oakland, California (the "Project"). The Project will be developed, owned and operated by Plaza Housing, L.P. The original award was provided to the Organization and was disbursed to SAHA as the funding administrator from the State Department of Housing & Community Development ("HCD"). Eligible uses of the award proceeds include the payment of hard and soft costs required to develop and construct the Project including architecture and engineering fees, environmental studies and remediation, City permit fees, construction costs, furniture, land payments and land holding costs. Per the terms of the MOU, the Organization was transferred $2,500,000 from SAHA on June 26, 2024 for purposes of the Organization to make a loan to Plaza Housing, L.P. for the development of the Project. The $2,500,000 in funding is reported as a component of deferred revenue as of June 30, 2024 until the funds are loaned to the Project.

9. COMMITMENTS AND CONTINGENCIES (continued)

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.

10. 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 short-term investments. 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, 2024 to fund general expenditures and other obligations when they become due:

Financial assets:	
Cash and cash equivalents	$ 7,380,696
Grants receivable	691,702
Other accounts receivable	201
Contributions receivable	218,950
Investments	1,577,217
	9,868,766
Less amounts not available to be used within one year:	
Donor-imposed purpose restrictions	(262,056)
ERC funds held in deferred revenue	(404,076)
SAHA project development funds	(2,500,000)
	(3,166,132)
	$ 6,702,634

11. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through December 2, 2024, the date which the financial statements were available to be issued.

11. SUBSEQUENT EVENTS (continued)

On July 15, 2024 the Organization purchased a property to be used for transitional housing. The total purchase price of the building was $1,325,000.

SINGLE AUDIT REPORTS AND SCHEDULES

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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 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, 2024, 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 December 16, 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

December 16, 2024

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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, 2024. 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, 2024.

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

December 16, 2024

St. Mary's Center
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2024

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 Agriculture			
Pass-through program from California Department of Education:			
Child and Adult Care Food Program (CACFP)	10.558		$ 14,471
Total Child and Adult Care Food Program (CACFP)			14,471
Total U.S. Department of Agriculture			14,471
U.S. Department of Health and Human Services			
Pass-through program from County of Alameda:			
Block Grants for Substance Use, Prevention, Treatment, and Recovery Services	93.959		$ 366,963
Block Grants for Community Mental Health Services	93.958		225,229
			592,192
Total U.S. Department of Health and Human Services			592,192
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		205,866
Total U.S. Department of Housing and Urban Development			358,366
Total Expenditures of Federal Awards			965,029
Expenditures of State Awards			
State of California			
Child Development Division			
California State Preschool Program (CSPP-3027)			$ 565,198
Total Expenditures of State Awards			565,198
Total Expenditures of Federal and State Awards			$ 1,530,227

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

St. Mary's Center
Notes to Schedule of Expenditures of Federal and State Awards
June 30, 2024

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, 2024. 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, 2024

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 Substance Use Prevention, Treatment, and Recovery Services	93.959

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

St. Mary's Center
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024

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, 2024

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, 2024

	California State Preschool Program CSPP-3027	Non-CDE Programs	2024 Total
Revenues, gains, and other support			
Contributions	$ 127,237	$ 1,206,932	$ 1,334,169
In-kind contributions	-	96,258	96,258
Government grants	677,919	2,032,140	2,710,059
Program service fees	105,434	53,968	159,402
Special events	-	165,080	165,080
Interest and dividend income	-	107,020	107,020
Total revenues, gains, and other support	910,590	3,661,398	4,571,988
Expenses			
Salaries and wages	448,199	2,384,845	2,833,044
Payroll taxes	37,543	200,320	237,863
Employee benefits	87,947	342,237	430,184
Legal and accounting fees	48,094	226,348	274,442
Direct program expense	27,138	319,602	346,740
Occupancy and facilities	62,987	345,786	408,773
Depreciation	38,628	343,081	381,709
Administrative expense	52,508	122,550	175,058
Other staffing expense	12,184	74,149	86,333
Office expenses	6,754	39,081	45,835
Development and fundraising	63	116,013	116,076
Auto and travel	336	3,298	3,634
Total expenses	822,381	4,517,310	5,339,691
Changes in net assets	$ 88,209	$ (855,912)	(767,703)
Net assets, beginning of year			12,995,134
Net assets, end of year			$ 12,227,431

St. Mary's Center
Combining Schedule of Renovation and Repair Expenditures
For the Year Ended June 30, 2024

	California State Preschool Program CSPP-3027	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, 2024

	California State Preschool Program CSPP-3027	Total
Capitalized equipment expensed on the AUD with prior written approval		
None	$ -	$ -
	-	-
Capitalized equipment expensed on the AUD without prior written approval		
None	-	-
	$ -	$ -

St. Mary's Center
Combining Schedule of Administrative Costs
For the Year Ended June 30, 2024

	California State Preschool Program CSPP-3027	Total
Salaries and wages	$ 68,106	$ 68,106
Employee benefits	13,208	13,208
Payroll taxes	6,101	6,101
Legal and accounting fees	41,533	41,533
Direct program expense	362	362
Occupancy and facilities	13,523	13,523
Administrative expenses	13,585	13,585
Other staffing expense	3,122	3,122
Office expense	834	834
Development and fundraising	63	63
Auto and travel	131	131
Depreciation on non CDE funded assets used in program	3,270	3,270
	$ 163,838	$ 163,838

St. Mary's Center
Combining Schedule of Expenditures by State Categories
For the Year Ended June 30, 2024

		California State Preschool Program CSPP-3027	Total
1000	Certificated salaries	$ 314,637	$ 314,637
2000	Classified salaries	96,898	96,898
3000	Employee benefits	87,947	87,947
4000	Books and supplies	20,362	20,362
5000	Services and other operating expenses	189,703	189,703
	Depreciation	38,626	38,626
	Indirect - Administrative	74,207	74,207
		822,380	822,380
	Total expenditures by state categories	822,380	822,380
	Total of reimbursable and non-reimbursable expenditures	$ 822,380	$ 822,380

St. Mary's Center
Notes to Child Care Supplementary Information
For the Year Ended June 30, 2024

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2024.

2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2024.

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, 2024.

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

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

Contract Number: 3027

Fiscal Year Ended: June 30, 2024

Vendor Code: Q9910

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): **1**

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): **0**

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	434	0	434	635.8000
Total Certified Days of Enrollment with Mental Health Consultation Services	2,889	0	2,889	4,300.9000
Days of Attendance (including MHCS)	3,323	0	3,323	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	180	0	180	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
American Rescue Plan Act (ARPA)			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 (July – September)	1,826		1,826
Family Fees for Certified Children (October – June)	389	(43)	346
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	105,088		105,088
Other: Contributions	61,861	65,376	127,237
Other:			0

Contractor Name: St. Mary's Center **Contract Number:** 3027

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
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	275,748	38,889	314,637
2000 Classified Salaries	23,408	73,490	96,898
3000 Employee Benefits	62,747	25,200	87,947
4000 Books and Supplies	24,530	(4,168)	20,362
5000 Services and Other Operating Expenses	314,344	(124,641)	189,703
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance		38,626	38,626
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	61,964	12,243	74,207
TOTAL REIMBURSABLE EXPENSES	**762,741**	**59,639**	**822,380**

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)	113,649	50,189	163,838
Total Staff Training Cost (included in Reimbursable Expenses)			0

Contractor Name: St. Mary's Center **Contract Number: 3027**

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: QRIS Payment	5,766		5,766
Other:			0
TOTAL SUPPLEMENTAL REVENUE	**5,766**	**0**	**5,766**

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	776		776
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	**776**	**0**	**776**

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)	3,323	0	3,323
Days of Operation	180	0	180
Days of Attendance (including MHCS)	3,323	0	3,323
Total Certified Adjusted Days of Enrollment	N/A	N/A	4,936.7000
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
Family Fees for Certified Children (October - June)	389	(43)	346
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	762,741	59,639	822,380
Total Administrative Cost	113,649	50,189	163,838
Total Staff Training Cost	0	0	0
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.

Contractor Name: St. Mary's Center **Contract Number:** 3027

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	0	0	2.1240	0.0000
Three Years Old Full-time	222	0	222	1.8000	399.6000
Three Years Old Part-time	0	0	0	1.0827	0.0000
Four Years and Older Full-time-plus	0	0	0	1.1800	0.0000
Four Years and Older Full-time	91	0	91	1.0000	91.0000
Four Years and Older Part-time	0	0	0	0.6015	0.0000
Exceptional Needs Full-time-plus	0	0	0	2.8320	0.0000
Exceptional Needs Full-time		0	0	2.4000	0.0000
Exceptional Needs Part-time		0	0	1.4436	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.4160	0.0000
Dual Language Learner Full-time	121	0	121	1.2000	145.2000
Dual Language Learner Part-time		0	0	0.6015	0.0000

Contractor Name: St. Mary's Center **Contract Number:** 3027

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	0	0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time	0	0	0	0.6015	0.0000
Severely Disabled Full-time-plus	0	0	0	2.8320	0.0000
Severely Disabled Full-time	0	0	0	2.4000	0.0000
Severely Disabled Part-time	0	0	0	1.4436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	**434**	**0**	**434**	N/A	**635.8000**

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	**434**	**0**	**434**	N/A	N/A

Contractor Name: St. Mary's Center **Contract Number:** 3027

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	0	0	2.2240	0.0000
Three Years Old Full-time	1,247	0	1,247	1.9000	2,369.3000
Three Years Old Part-time	0	0	0	1.1827	0.0000
Four Years and Older Full-time-plus	0	0	0	1.2800	0.0000
Four Years and Older Full-time	1,099	0	1,099	1.1000	1,208.9000
Four Years and Older Part-time	0	0	0	0.7015	0.0000
Exceptional Needs Full-time-plus	0	0	0	2.9320	0.0000
Exceptional Needs Full-time	14	0	14	2.5000	35.0000
Exceptional Needs Part-time		0	0	1.5436	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.5160	0.0000
Dual Language Learner Full-time	529	0	529	1.3000	687.7000
Dual Language Learner Part-time	0	0	0	0.7015	0.0000

Contractor Name: **St. Mary's Center** **Contract Number:** **3027**

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	0	0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time	0	0	0	0.7015	0.0000
Severely Disabled Full-time-plus	0	0	0	2.9320	0.0000
Severely Disabled Full-time	0	0	0	2.5000	0.0000
Severely Disabled Part-time	0	0	0	1.5436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**2,889**	**0**	**2,889**	N/A	**4,300.9000**

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	**2,889**	**0**	**2,889**	N/A	N/A

Contractor Name: St. Mary's Center **Contract Number:** 3027

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

Contractor Name: **St. Mary's Center** **Contract Number:** **3027**

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		0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time	0		0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time	0		0	0.6015	0.0000
Severely Disabled Full-time-plus	0		0	2.8320	0.0000
Severely Disabled Full-time	0		0	2.4000	0.0000
Severely Disabled Part-time	0		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: 3027**

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	0	0	2.2240	0.0000
Toddlers (18 up to 36 months) Full-time	0	0	0	1.9000	0.0000
Toddlers (18 up to 36 months) Part-time	0	0	0	1.0900	0.0000
Three Years Old Full-time-plus	0	0	0	2.2240	0.0000
Three Years Old Full-time	0	0	0	1.9000	0.0000
Three Years Old Part-time	0	0	0	1.1827	0.0000
Four Years and Older Full-time-plus	0	0	0	1.2800	0.0000
Four Years and Older Full-time	0	0	0	1.1000	0.0000
Four Years and Older Part-time	0	0	0	0.7015	0.0000
Exceptional Needs Full-time-plus	0	0	0	2.9320	0.0000
Exceptional Needs Full-time	0	0	0	2.5000	0.0000
Exceptional Needs Part-time	0	0	0	1.5436	0.0000
Dual Language Learner Full-time-plus	0	0	0	1.5160	0.0000
Dual Language Learner Full-time	0	0	0	1.3000	0.0000
Dual Language Learner Part-time	0	0	0	0.7015	0.0000

Contractor Name: **St. Mary's Center** **Contract Number:** **3027**

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	0	0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time	0	0	0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time	0	0	0	0.7015	0.0000
Severely Disabled Full-time-plus	0	0	0	2.9320	0.0000
Severely Disabled Full-time	0	0	0	2.5000	0.0000
Severely Disabled Part-time	0	0	0	1.5436	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**0**	**0**	**0**	N/A	**0.0000**