



## REGULAR MEETING AGENDA

**Date:** 1/15/2026  
**Time:** 5:30 p.m.  
**Locations:** [Zoom.us/join](https://zoom.us/join) – ID# 834 2885 4939 and  
City Hall Downtown Conference Room, 1st Floor  
701 Laurel St., Menlo Park, CA 94025

Members of the public can listen to the meeting and participate using the following methods.

### How to participate in the meeting

- Access the meeting, in-person, at Downtown Conference Room
- Access the meeting real-time online at:  
[Zoom.us/join](https://zoom.us/join) – Meeting ID 834 2885 4939
- Access the meeting real-time via telephone at:  
(669) 900-6833  
Meeting ID 834 2885 4939  
Press \*9 to raise hand to speak

**Subject to Change:** The format of this meeting may be altered or the meeting may be cancelled. You may check on the status of the meeting by visiting the city website [www.menlopark.gov](http://www.menlopark.gov). The instructions for logging on to the webinar and/or the access code is subject to change. If you have difficulty accessing the webinar, please check the latest online edition of the posted agenda for updated information ([www.menlopark.gov/agendas](http://www.menlopark.gov/agendas)).

### Regular Session

#### A. Call To Order

#### B. Roll Call

#### C. Public Comment

Under "Public Comment," the public may address the Commission on any subject not listed on the agenda. Each speaker may address the Commission once under Public Comment for a limit of three minutes. The Commission cannot act on items not listed on the agenda and, therefore, the Commission cannot respond to non-agenda issues brought up under Public Comment other than to provide general information.

#### D. Consent Calendar

D1. Approve the October 16, 2025, Finance and Audit Commission meeting minutes ([Attachment](#))

#### E. Regular Business

E1. Review the Annual Comprehensive Financial Report for the fiscal year ending June 30, 2025, and recommend receipt by City Council ([Staff Report #26-001-FAC](#))

**F. Committee/Subcommittee Reports**

**G. Informational Items**

- G1. Quarterly update on City grant funding ([Attachment](#))
- G2. Next regular meeting: April 16, 2026

**H. Adjournment**

At every Regular Meeting of the Commission, in addition to the Public Comment period where the public shall have the right to address the Commission on any matters of public interest not listed on the agenda, members of the public have the right to directly address the Commission on any item listed on the agenda at a time designated by the Chair, either before or during the Commission's consideration of the item.

At every Special Meeting of the Commission, members of the public have the right to directly address the Commission on any item listed on the agenda at a time designated by the Chair, either before or during consideration of the item. For appeal hearings, appellant and applicant shall each have 10 minutes for presentations.

If you challenge any of the items listed on this agenda in court, you may be limited to raising only those issues you or someone else raised at the public hearing described in this notice, or in written correspondence delivered to the City of Menlo Park at, or prior to, the public hearing.

Any writing that is distributed to a majority of the Commission by any person in connection with an agenda item is a public record (subject to any exemption under the Public Records Act) and is available by request by emailing the city clerk at [jaherren@menlopark.gov](mailto:jaherren@menlopark.gov). Persons with disabilities, who require auxiliary aids or services in attending or participating in Commission meetings, may call the City Clerk's Office at 650-330-6620.

Agendas are posted in accordance with Government Code §54954.2(a) or §54956. Members of the public can view electronic agendas and staff reports by accessing the City website at [www.menlopark.gov/agendas](http://www.menlopark.gov/agendas) and can receive email notification of agenda and staff report postings by subscribing to the "Notify Me" service at [www.menlopark.gov/subscribe](http://www.menlopark.gov/subscribe). Agendas and staff reports may also be obtained by contacting City Clerk at 650-330-6620. (Posted: 1/8/2026)



**REGULAR MEETING MINUTES – DRAFT**

**Date:** 10/16/2025  
**Time:** 5:30 p.m.  
**Location:** Teleconference and  
City Hall Downtown Conference Room, 1st Floor  
701 Laurel St., Menlo Park, CA 94025

**A. Call To Order**

Vice Chair Melahn called the meeting to order at 5:30 p.m.

**B. Roll Call**

**Present:** Albright, Altman, Emery, Melahn, Velagapudi  
**Absent:** Dey, Garton  
**Staff:** Administrative Services Director Brittany Mello, Finance and Budget Manager Jared Hansen, Senior Accountant Ying Chen, Management Analyst II Adrian Patino

**C. Public Comment**

None.

**D. Consent Calendar**

D1. Approve the July 17, September 11, 2025 Finance and Audit Commission regular meeting minutes (Attachment)

**ACTION:** Motion and second (Velagapudi/ Albright), to approve the consent calendar, passed 5-0-2 (Dey and Garton absent).

**E. Regular Business**

E1. Review the investment portfolio reports for Sept. 30 and recommend receipt by City Council (Staff Report #25-009-FAC)

Management Analyst II Adrian Patino introduced the item.

The Commission received clarification on the purpose and potential uses of the funds invested in the portfolio, the relationship between cash flow and the investment portfolio, the relationship between the investment portfolio and the City's annual budget, the cash balance of the portfolio, how investments are selected, the relationship between the investment portfolio and fund balances, historical portfolio performance, the duration of investment holdings in the portfolio and the average coupon rate.

**ACTION:** Motion and second (Albright/ Emery), to recommend receipt of the investment portfolio reports by City Council, passed 5-0-2 (Dey and Garton absent).

E2. Review the approved 2025-26 work plan and consider forming subcommittees (Staff Report #25-010-FAC)

Management Analyst II Adrian Patino introduced the item.

The Commission discussed the approved work plan, existing subcommittees and commissioner interests.

**ACTION:** Motion and second (Velagapudi/ Altman), to select David Emery and Vamsi Velagapudi to the OpenGov Transparency Portal and Community Engagement subcommittee, passed 5-0-2 (Dey and Garton absent).

**F. Committee/Subcommittee Reports**

None.

**G. Informational Items**

G1. Quarterly update on City grant funding (Attachment)

The Commission discussed the addition of the funding period of grant awards and the uncertainty of grant funding.

G2. Next regular meeting: Jan. 15, 2026

**H. Adjournment**

Vice Chair Melahn adjourned the meeting at 6:45 p.m.

Management Analyst II Adrian Patino



## STAFF REPORT

**Finance and Audit Commission**  
**Meeting Date:** 1/15/2026  
**Staff Report Number:** 26-001-FAC

**Regular Business:** **Review the Annual Comprehensive Financial Report for the fiscal year ended June 30, 2025, and recommend receipt by City Council**

### Recommendation

Staff recommends the Finance and Audit commission review the Annual Comprehensive Financial Report (ACFR; Attachment A) and recommend that the City Council receive and file the ACFR for the fiscal year ended June 30, 2025.

### Policy Issues

Annually, the City is required to prepare financial statements in accordance with accounting principles generally accepted in the United States of America, commonly known as generally accepted accounting principles (GAAP), with independent assurance that the information provided in the statements is reliable. Management is responsible for preparing the annual financial statements, which are subsequently audited by an independent auditor.

### Background

The City contracted with the Pun Group, LLP, an independent accounting firm, to audit the City's ACFR and render an opinion on the financial statements in accordance with auditing standards generally accepted in the United States of America. The objectives of a financial statement audit are to provide reasonable assurance from an independent source that the information presented in the statements is reliable and free from material misstatement. The ACFR contains the audited financial statements, management's discussion and analysis (MD&A), the independent auditor's report, citywide statistical information, along with required disclosures in the notes section, which summarize and present the financial information for the City of Menlo Park as well as the Successor Agency to the former Menlo Park Community Development Agency.

Last year's ACFR received the distinguished Certificate of Achievement for Excellence in Financial Reporting (COA) from the Government Finance Officers Association (GFOA). To receive this award, a government must publish an easily readable and efficiently organized ACFR that evidence a spirit of transparency and full disclosure. The goal of the COA program is not to assess the financial health of the City, but rather to ensure that users of the financial statements have the information they need to do so themselves. Staff submitted the ACFR to the GFOA and feel confident that the report will again meet these standards.

### Analysis

After a review of the City's financial statements, the Pun Group rendered an unmodified or clean opinion that the financial statements "present fairly, in all material respects, the respective financial position of the

governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America." An unmodified or clean opinion is the most common and desirable opinion an auditor can render.

A summary of key information regarding the City's financial activities is presented below. Please refer to the MD&A section in the ACFR for detailed discussion of the City's financial performance.

#### Government-wide financial statements

The government-wide financial statements provide a longer-term view of the City's activities as a whole and are presented in a manner similar to a private-sector business. These statements include:

- Statement of net position – Presents information on all City assets and deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.
- Statement of activities – Presents information reflecting any change in the government's net position including revenues and expenses for the City as a whole.

The government-wide financial statements separate City activities into functions that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities).

- Governmental activities – Most of the City's basic services, such as public safety, community development, culture and recreation (including library) and general government, are governmental activities. These services are supported by general city revenues, such as taxes and by specific program revenues, such as developer fees.
- Business-type activities – The City's water and solid waste services are business-type activities. Unlike governmental services, these services are supported by charges paid by users based on the amount of the service they use.

As of June 30, 2025, the City's net position increased by \$16.1 million to \$613.2 million, primarily because revenues exceeded expenditures across all funds. The largest portion of the City's net position (\$419.1 million, approximately 68.4%) is net investment in capital assets, such as land, buildings, infrastructure, vehicles and other capital assets, less any related outstanding debt used to acquire those assets. The restricted portion of the City's net position (\$167.9 million, 27.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$26.1 million, 4.9%) may be used to meet the City's ongoing obligations.

#### General Fund

A key function of governmental fund accounting is to segregate resources into individual funds. A fund is a set of associated accounts that are used to capture and maintain control over resources that have been purposed for specific activities and objectives. The fund financial statements report the City's operations in more detail than the government-wide statements and focus primarily on short-term activities of the City's various funds. This staff report highlights the activities of the General Fund, the largest and most active governmental fund, as it is the primary operating fund of the City. Information on other major and non-major funds can be found in the MD&A and fund financial statements.

For the fiscal year ended June 30, 2025, General Fund revenues and other financing sources rose by \$6.0

million, reaching \$82.5 million compared to fiscal year 2023-24. During the same period, expenditures and other financing uses increased by \$15.1 million, totaling \$84.1 million. This resulted in a net operating deficit of \$1.6 million and a corresponding decrease in the fund balance of \$1.6 million. Of note is the City's continued investment in capital infrastructure with a transfer of \$6.6 million to the General Capital Improvement Projects Fund for approved capital projects and funding for future projects. The fund balance of the General Fund totals \$33.7 million, which is categorized as follows:

Table 1: Fund balance of the General Fund		
Category	Definition	Amount
Nonspendable	Items not able to be spent. Examples include prepaid items, inventories, loans receivable, etc.	\$0.6 million
Restricted	Items subject to external legal restrictions. Examples include debt covenants, grants, governmental laws or regulations, etc.	-
Committed	Items set aside by formal City Council action (i.e., by resolution or policy). Examples include reserves for emergency contingency, economic stabilization and strategic pension funding.	\$25.9 million
Assigned	Items intended for a specific purpose but not formally committed, with assignments made by the City Council or city manager. Examples include encumbrances, debt service, special projects, etc.	\$1.3 million
Unassigned	Items that do not fall into one of the above categories. Represents the remaining fund balance available for use.	\$5.8 million

The fund balance categories above are classified in accordance with the Governmental Accounting Standards Board (GASB) requirements and are presented in descending order from most restrictive to least restrictive. The nonspendable category contains amounts that are not available for appropriation, and the restricted category contains amounts that are legally restricted by outside parties for a specific purpose. The committed and assigned balances are established by actions of the City Council and the City Manager and can be increased, reduced or eliminated by similar actions. The categories of fund balance are defined briefly in Table 1 and explained in detail in Note 1 (Pages 59-60) and Note 12 (Page 86) of the ACFR.

The City's General Fund reserve policy sets aside as part of the committed fund balance \$10.4 million for emergency contingencies, \$13.9 million to mitigate the effects of major economic uncertainties, \$0.9 million for the anticipated shortfall to the property tax in-lieu of vehicle license fee (VLF) and \$0.7 million for strategic pension funding opportunities for a total of \$25.9 million.

During the recent audit, it was noted that the City's interest allocation methodology, which mandates that interest income and unrealized gains/losses be distributed proportionally to all funds based on the average cash balance in each fund, had been applied to only eight specific funds: General Fund (100), Transportation Impact Fees (351), Storm Drainage Fees (354), Recreation In-Lieu (256), Construction Impact Fee (362), Water Capital (600), Water Operations (601), and Solid Waste Service (610). Allocations were recalculated going back to fiscal year 2021-22, resulting in prior period adjustments of \$2.0 million. As a result, the beginning fund balance for the General Fund was restated from \$37.3 million to \$35.3 million. This adjustment ensures compliance with the City's interest allocation policy and accurate reporting of fund balances. For fiscal year 2024-25, the Use of Money and Property revenue was reduced by \$3.3 million, which includes a \$1.6 million decrease in interest income and a \$1.7 million decrease in unrealized gains.

This adjustment created a net deficit of \$1.6 million for the year, leaving the General Fund with an ending fund balance of \$33.7 million.

Additionally, the auditors provide reports on internal controls, prior audit findings, individual compliance with various spending requirements and various compliance items. Included is the auditor's report on the Measure A Transportation Fund (Attachment B), the Measure W Transportation Fund (Attachment C), and the Belle Haven Child Development Center (Attachment D). These reports are issued separate from the financial audit and have specific scopes as outlined in the audit reports. Finally, the City is required to have a Single Audit of its Federal grant programs when it expends \$750,000 or more during a fiscal year. A separate Single Audit Report and other audit reports are anticipated to be presented to the FAC and City Council once the single audit is complete.

### **Impact on City Resources**

Independent auditing services are a covered expense within the City's fiscal year 2025-26 adopted budget.

### **Environmental Review**

This action is not a project within the meaning of the California Environmental Quality Act (CEQA) Guidelines §§ 15378 and 15061(b)(3) as it will not result in any direct or indirect physical change in the environment.

### **Public Notice**

Public notification was achieved by posting the agenda, with the agenda items being listed, at least 24 hours prior to the meeting.

### **Attachments**

- A. Hyperlink – City of Menlo Park, California, ACFR for the fiscal year ended June 30, 2025:  
[www.menlopark.gov/ACFR](http://www.menlopark.gov/ACFR)
- B. Measure A Transportation Fund report for the year ended June 30, 2025
- C. Measure W Transportation Fund report for the year ended June 30, 2025
- D. Belle Haven Child Development Center report for the year ended June 30, 2025

Report prepared by:

Adrian Patino, Management Analyst II

Report reviewed by:

Fenny Lei, Assistant Administrative Services Director

# **City of Menlo Park Measure A Fund**

Menlo Park, California

## **Schedule of Receipts and Disbursements and Independent Accountant's Reports**

*For the Year Ended June 30, 2025*





## INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Menlo Park  
Menlo Park, California

We have examined management of the City of Menlo Park's (the "City") assertion, included in the accompanying Management's Report on Compliance with the *Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purposes* (the "Agreement") between the City and the San Mateo County Transportation Authority (the "Authority") entered into on August 18, 1989, and amended on June 17, 2009, that the City complied with the requirements of the Agreement during the year ended June 30, 2025. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended June 30, 2025, is fairly stated, in all material respects.

This report is intended solely for the information and use of the members of the Authority, City Council, and management and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Walnut Creek, California  
December 16, 2025

**City of Menlo Park Measure A Fund**  
**Schedule of Receipts and Disbursements**  
**For the Year Ended June 30, 2025**

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**Receipts:**

Sales and use taxes	\$ 1,226,417
Interest income	45,570
Intergovernmental	88,240
<b>Total receipts</b>	<b>\$ 1,360,227</b>

**Disbursements:**

**Measure A funds**

Streets	\$ 176,795
Transportation demand management program	792,788
<b>Total disbursements</b>	<b>\$ 969,583</b>

**Other Financing Sources (Uses)**

Transfers out	\$ 100,000
<b>Total other financing sources (uses)</b>	<b>\$ 100,000</b>
<b>Receipts over disbursements</b>	<b>\$ 290,644</b>



December 16, 2025

San Mateo County Transportation Authority

120 San Carlos Avenue  
San Carlos, California 94070

**Management's Report on Compliance with the *Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purposes***

The City of Menlo Park (the “City”) is responsible for complying with the *Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purposes* (the “Agreement”) between the City and the San Mateo County Transportation Authority entered into on August 18, 1989, and amended on June 17, 2009. The Agreement states that in return for receiving an annual allocation of a specified portion of the retail transaction and use tax approved by *Measure A – San Mateo County Transportation Expenditure Plan*, the City, in use of these funds, shall “refrain from substituting funds provided to it pursuant to this Agreement for property tax funds which are currently being used to fund existing local transportation programs and limit the use of said funds to the improvement of local transportation, including streets and road improvements.”

With respect to compliance with the Agreement, management attests to the following for the year ended June 30, 2025:

- Management is responsible for establishing and maintaining an effective internal control with respect to compliance with the Agreement.
- Management is responsible for complying with the Agreement.
- Management has evaluated the City’s compliance with requirements of the Agreement; and
- All transactions, as summarized in the attached Schedule of Receipts and Disbursements for the fiscal year ended June 30, 2025, are in compliance with the Agreement.

DocuSigned by:

*Justin Murphy*

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Justin I. C. Murphy  
City Manager

# **City of Menlo Park Measure W Fund**

Menlo Park, California

## **Schedule of Receipts and Disbursements and Independent Accountant's Reports**

*For the Year Ended June 30, 2025*







## INDEPENDENT ACCOUNTANT'S REPORT

To the Honorable Mayor and Members of the City Council  
of the City of Menlo Park  
Menlo Park, California

We have examined management of the City of Menlo Park's (the "City") assertion, included in the accompanying Management's Report on Compliance with the *Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes* (the "Agreement") between the City and the San Mateo County Transportation Authority (the "Authority") entered into on July 1, 2019, that the City complied with the requirements of the Agreement during the year ended June 30, 2025. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, management's assertion that the City complied with the aforementioned requirements for the year ended June 30, 2025, is fairly stated, in all material respects.

This report is intended solely for the information and use of the members of the Authority, City Council, and management and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Walnut Creek, California  
December 16, 2025

**City of Menlo Park Measure W Fund**  
**Schedule of Receipts and Disbursements**  
**For the Year Ended June 30, 2025**

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**Receipts:**

Sales and use taxes	\$ 360,843
Interest income	94,200
<b>Total receipts</b>	<b><u>\$ 455,043</u></b>

**Disbursements:**

**Measure W funds**

Streets	\$ 360,843
<b>Total disbursements</b>	<b><u>\$ 360,843</u></b>
<b>Receipts over disbursements</b>	<b><u>\$ 94,200</u></b>



December 16, 2025

San Mateo County Transportation Authority  
120 San Carlos Avenue  
San Carlos, California 94070

**Management's Report on Compliance with the *Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes***

The City of Menlo Park (the "City") is responsible for complying with the *Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes* (Agreement) between the City and the San Mateo County Transportation Authority entered into on July 1, 2019. The Agreement states that in return for receiving an annual allocation of a specified portion of the retail transaction and use tax approved by *Measure W – San Mateo County Transportation Expenditure Plan*, the City, in use of these funds, shall "refrain from substituting funds provided to it pursuant to this Agreement for property tax funds which are currently being used to fund existing local transportation programs and limit the use of said funds to the improvement of local transportation, including streets and road improvements."

With respect to compliance with the Agreement, management attests to the following for the year ended June 30, 2025:

- Management is responsible for establishing and maintaining an effective internal control with respect to compliance with the Agreement.
- Management is responsible for complying with the Agreement.
- Management has evaluated the City's compliance with requirements of the Agreement; and
- All transactions, as summarized in the attached Schedule of Receipts and Disbursements for the fiscal year ended June 30, 2025, are in compliance with the Agreement.

DocuSigned by:  


Justin I. C. Murphy  
City Manager

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**City of Menlo Park  
Belle Haven Child Development  
Center**

Menlo Park, California

**Independent Auditor's Reports and  
Financial Statements**

*For the Year Ended June 30, 2025*





**City of Menlo Park, California**  
**Belle Haven Child Development Center**  
**For the Year Ended June 30, 2025**

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**City of Menlo Park, California  
Belle Haven Child Development Center  
For the Year Ended June 30, 2025**

**General Information**

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**Name of Agency**

City of Menlo Park  
Belle Haven Child Development Center  
410 Ivy Drive  
Menlo Park, California

**Program Number**

41-2184-00-2

**Type of Agency**

Public Agency of the City of Menlo Park

**Director of Library and Community Services**

Sean Reinhart

**Assistant Administrative Services Director**

Jared Hansen

**City Manager**

Justin Murphy

**Period Covered**

The Fiscal Year Ended June 30, 2025

**Days of Operation**

244

**Hours of Operation**

7:30AM to 5:15PM

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## INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and the Members of the City Council  
Belle Haven Child Development Center  
Menlo Park, California

### **Report on the Audit of the Financial Statements**

#### *Opinion*

We have audited the accompanying financial statements of the City of Menlo Park, California (the "City") Belle Haven Child Development Center (the "Child Development Center"), which comprise the balance sheet as of June 30, 2025 and the related statement of revenues, expenditures, and change in fund balance for the year then ended, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Child Development Center as of June 30, 2025, and the respective changes in financial position thereof 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 ("GAAS") and the standard applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States ("Government Auditing Standards"). 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 the City and the Child Development 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.

#### *Emphasis of Matter*

As discussed in Note 1, the financial statements present only the Child Development Center and do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2025, the changes in its financial position, or where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

#### *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.

To the Honorable Mayor and the Members of the City Council

Belle Haven Child Development Center

Menlo Park, California

Page 2

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 the Child Development Center's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***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 GAAS 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 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 GAAS 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 the City'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 the Child Development 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.

### ***Required Supplementary Information***

Management has omitted Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

To the Honorable Mayor and the Members of the City Council

Belle Haven Child Development Center

Menlo Park, California

Page 3

### ***Supplementary Information***

Our audit was conducted for the purpose forming an opinion on the financial statements of the Child Development Center. The Supplementary Information, as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic 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 Child Development Center's financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, on our consideration of the Child Development Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Child Development Center'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 Child Development Center's internal control over financial reporting and compliance.

The image shows a handwritten signature in black ink. The signature reads "The PricewaterhouseCoopers LLP" in a cursive, flowing style. The "P" in "Pricewaterhouse" and the "L" in "LLP" are capitalized and have distinct loops. The "e" in "Pricewaterhouse" is written with a long horizontal stroke.

Santa Ana, California

December 15, 2025

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## **FINANCIAL STATEMENTS**

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**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Balance Sheet**  
**June 30, 2025**

---

**ASSETS:**

Cash and investments	\$ 262,435
Accounts receivables	2,398
Federal support receivable - food service	15,402
<b>Total assets</b>	<b><u>\$ 280,235</u></b>

**LIABILITIES AND FUND BALANCE**

**LIABILITIES:**

Accounts payable	\$ 33,737
Salaries and benefits payable	62,231
<b>Total liabilities</b>	<b><u>95,968</u></b>

**FUND BALANCE:**

Restricted	<u>184,267</u>
<b>Total fund balance</b>	<b><u>184,267</u></b>
<b>Total liabilities and fund balance</b>	<b><u>\$ 280,235</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Statement of Revenues, Expenditures, and Change in Fund Balance**  
**For the Year Ended June 30, 2025**

---

**REVENUES:**

Federal support - food services	\$ 44,460
State support - child development	1,555,473
Parent fees - certified	7,025
Parent fees - non certified	67,861
Other revenue - CRRSA	108,876
Other revenue - QRIS	14,303
Interest income	15,373
Reimbursement revenue	358
<b>Total revenues</b>	<b>1,813,729</b>

**EXPENDITURES:**

Current:

Salaries	
Certified teachers	440,743
Institutional aides	457,530
Employee benefits	643,388
Food services	89,553
Instructional materials and supplies	40,009
Utilities	24,971
Professional services	22,121
Miscellaneous operating expense	693
<b>Total expenditures</b>	<b>1,719,008</b>

<b>NET CHANGE IN FUND BALANCE</b>	<b>94,721</b>
-----------------------------------	---------------

**FUND BALANCE:**

Beginning of year	89,546
End of year	<b>\$ 184,267</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

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**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Notes to the Financial Statements**  
**For the Year Ended June 30, 2025**

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**Note 1 – Summary of Significant Accounting Policies**

**A. Reporting Entity**

The accompanying financial statements of the City of Menlo Park (the “City”) Belle Haven Child Development Center (“Child Development Center”) include the financial activities of the City's preschool age childcare center. The financial operations of Child Development Center are accounted for in the General Fund of the City.

**B. Measurement Focus Basis of Accounting**

The financial statements are prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and to meet the requirements of the California Department of Education (“CDE”).

The Child Development Center's financial activities are reported using “current financial resources” measurement focus and the modified accrual basis of accounting where revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period. Revenues considered susceptible to accrual include charges for services, federal and state grants and interest. For these purposes, the Child Development Center considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. Expenditures are recognized in the accounting period in which the liability is incurred.

The accompanying financial statements are not intended to and does not present the financial position or results of operations of the City.

**C. Cash and Investments**

The Child Development Center's cash is pooled with the City's internal investment pool, which is considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from the date of acquisition.

**D. Unearned revenue**

Unearned revenue is reported for transactions for which revenue has not yet been earned. Typical transactions recorded as unearned revenues are prepaid charges for services.

**E. Fund Balance**

The Program only has restricted fund balance as defined below:

Restricted – Restricted fund balances encompass the portion of net fund resources subject to externally enforceable legal restrictions. This includes externally imposed restrictions by creditors, grantors, laws or regulations of other governments, as well as restrictions imposed by law through constitutional provisions or enabling legislation.

**F. Use of Estimates**

The preparation of the financial statements is prepared in accordance with U.S. GAAP and it requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

---

**Note 1 – Summary of Significant Accounting Policies (Continued)**

**G. Program Funding Terms & Conditions**

In accordance with the applicable requirements from the Funding Terms & Conditions of the California State Preschool Program (Grant Program):

- 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 cash facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2025.
- All expenses claimed for reimbursement under a related rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There were no related party rent expenses claimed for the year ended June 30, 2025.
- Bad debt expense is unallowable unless it relates to uncollectible 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, 2025.

**Note 2 – Cash and Investments**

Cash is deposited in the City's internal investment pool, which is reported at the amortized cost. The Child Development Center does not own specifically identifiable securities in the City's pool. Investments held in the City's cash management pool are available on demand to the Child Development Center and are stated at fair value. Information regarding categorization of investments can be found in the City's financial statements. Interest income is allocated based on average cash balances. Investment policies and associated risk factors applicable to the Child Development Center are those of the City and are included in the City's basic financial statements. At June 30, 2025, the Child Development Center had \$262,435 in cash and investments in the City's pool.

**Note 3 – Child Development Contract**

The Child Development Center contract with the California State Department of Education to conduct a child development program. Program reimbursement is the lesser of allowable costs incurred and a maximum funding amount, which is based on average daily enrollment and days of operation. For the year ended June 30, 2025, the Child Development Center earned \$1,555,473 of the maximum reimbursable amount of \$1,522,401.

The Child Development Center had the following grant receipts for the fiscal year ending June 30, 2025:

	Contract Number	Grant Award Amount	Grant Cash Received	Grant Expenditures
<b>State Grants:</b>				
Child Development	CSPP-4509	\$ 1,522,401	\$ 1,555,473	\$ 1,646,092
<b>Total state grants</b>		<b>\$ 1,522,401</b>	<b>\$ 1,555,473</b>	<b>\$ 1,646,092</b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Notes to the Financial Statements (Continued)**  
**For the Year Ended June 30, 2025**

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**Note 4 – Food Service Contract**

Under a separate contract, the California State Department of Education provided cost reimbursement support for food services. The following is an analysis of the support of the food service program and receivable of the year ended June 30, 2025:

Cash Received During the Year	Current Year Receivable	Prior Year Receivable	Total Revenue
\$ 40,164	\$ 15,402	\$ (11,106)	\$ 44,460

**Note 5 – Schedule of State and Federal Awards**

Grantor	Assistance Listing Number	Grantor's Number	Award Amount			Expenditures		
			Federal	State	Total	Federal	State	Total
<b>U.S. Department of Agriculture</b>								
Passed through California								
Department of Education								
Child Care Meals Program	10.558	N/A	\$ 44,460	\$ -	\$ 44,460	\$ 44,460	\$ -	\$ 44,460
<b>U.S. Department of Health and Human Services</b>								
Passed through California								
Department of Education								
Child Care and Development Block Grant	93.575	N/A	108,876	-	108,876	108,876	-	108,876
<b>Total federal grants</b>			<u>153,336</u>	<u>-</u>	<u>153,336</u>	<u>153,336</u>	<u>-</u>	<u>153,336</u>
<b>California Department of Education</b>								
Child Development Program-2024	N/A	CSPP-4509	-	1,555,473	1,555,473	-	1,555,473	1,555,473
Total state grants			-	1,555,473	1,555,473	-	1,555,473	1,555,473
<b>Total</b>			<u>\$ 153,336</u>	<u>\$ 1,555,473</u>	<u>\$ 1,708,809</u>	<u>\$ 153,336</u>	<u>\$ 1,555,473</u>	<u>\$ 1,708,809</u>

**Note 6 – Schedule of Administrative Costs**

Total administrative costs for administrative salaries and audit services were \$32,210 for the year ended June 30, 2025. These costs were funded by the General Fund and are not required to be paid back. As such, they are not recognized as expenditures in the financial statements.

**Note 7 – Contributed Space**

The City provides the facility space at no cost to the Child Development Center.

**Note 8 – Commitments and Contingencies**

The Child Development Center participates in a number of Federal and State programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to a noncompliance with grantor program regulations, the Child Development Center may be required to reimburse the grantor government. As of June 30, 2025, some amounts of grant expenditures have not been audited, but the Child Development Center believes that disallowed expenditures, if any, sequent audits will not have a material effect on the Child Development Center.

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## **SUPPLEMENTARY INFORMATION**

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**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Schedule of Expenditures by State Categories**  
**For the Year Ended June 30, 2025**

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<b>Expenditures</b>		<b>Reimbursable</b>		<b>Non-Reimbursable</b>		<b>Total</b>
	Certified Salaries:					
<b>1000</b>	Teacher's salaries	\$ 440,743		\$ -	\$	440,743
	Classified Salaries:					
<b>2000</b>	Salaries of instructional aides for direct teaching assistance	457,530			-	457,530
	Employee Benefits:					
<b>3000</b>	Old age, survivors, disability and health insurance	643,388			-	643,388
	Books, Supplies, and Equipment Repayment:					
<b>4200</b>	Instructional materials and supplies	15,980		24,029		40,009
<b>4710</b>	Food services	89,553		-		89,553
	Contracted Services and Other Operating Expenses:					
<b>5500</b>	Utilities	24,971			-	24,971
<b>5100</b>	Audit and miscellaneous services	22,121			-	22,121
<b>5800</b>	Miscellaneous	693			-	693
	<b>Total Expenditures</b>	<b>\$ 1,694,979</b>		<b>\$ 24,029</b>		<b>\$ 1,719,008</b>

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Contractor Name: City of Menlo Park

Contract Number: CSPP4509

## California Department of Education

Fiscal Year Ended: June 30, 2025

## Audited Enrollment, Attendance, and Fiscal

Vendor Code: 2184

## 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**

Note: For each of the above categories, submit one form for each service county.

### 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	9,647		9,647	
Total Certified Days of Enrollment with Mental Health Consultation Services	9,647		9,647	
Days of Attendance (including MHCS)	9,647		9,647	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

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	244		244	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	44,460		44,460
Exceptional Needs/Severely Disabled Service Level Exemption Credit	132,585		132,585
County Maintenance of Effort (EC Section 8260)	0		0
American Rescue Plan Act (ARPA)	0	108,876	108,876
Other:	66,749		66,749
Other:			0
<b>TOTAL RESTRICTED INCOME</b>	<b>243,794</b>	<b>108,876</b>	<b>352,670</b>

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		0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Family Fees for Certified Children	6,815	210	7,025
Interest Earned on Apportionment Payments	0		0
Unrestricted Income: Fees for Non-Certified Children	65,673	2,188	67,861
Unrestricted Income: Head Start	0		0
Other:	0		0

**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		0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only	0		0
1000 Certificated Salaries	499,701	(58,958)	440,743
2000 Classified Salaries	573,349	(115,819)	457,530
3000 Employee Benefits	643,994	(606)	643,388
4000 Books and Supplies	98,701	6,832	105,533
5000 Services and Other Operating Expenses	42,365	5,420	47,785
6100/6200 Other Approved Capital Outlay	0		0
6400 New Equipment (program-related)	0		0
6500 Equipment Replacement (program-related)	0		0
6600 Lease Assets (used in governmental funds only)	0		0
Depreciation or Use Allowance	0		0
Start-up Expenses (service level exemption)	0		0
Indirect Costs (included in Total Administrative Cost)	0		0
<b>TOTAL REIMBURSABLE EXPENSES</b>	<b>1,858,110</b>	<b>(163,131)</b>	<b>1,694,979</b>

**Section 4 - Reimbursable Expenses (cont.)**

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)	32,210		32,210
Total Staff Training Cost (included in Reimbursable Expenses)	0		0
<i>Total Program Closure Only (Management Bulletin 19-05)</i>			
Total Exceptional Needs/Severely Disabled Service Level Exception Credit Expense (included in Reimbursable Expenses)	132,585		132,585

**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		0
Other: QRIS	10,647	3,656	14,303
Other:	0		0
<b>TOTAL SUPPLEMENTAL REVENUE</b>	<b>10,647</b>	<b>3,656</b>	<b>14,303</b>

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	0		0
2000 Classified Salaries	0		0
3000 Employee Benefits	0		0
4000 Books and Supplies	8,976	15,053	24,029
5000 Services and Other Operating Expenses	1,671	(1,671)	0
6000 Equipment / Capital Outlay	0		0
Depreciation or Use Allowance	0		0
Indirect Costs	0		0
Non-Reimbursable Supplemental Expenses	0		0
<b>TOTAL SUPPLEMENTAL EXPENSES</b>	<b>10,647</b>	<b>13,382</b>	<b>24,029</b>

**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)	19,294	0	19,294
Days of Operation	244	0	244
Days of Attendance (including MHCS)	9,647	0	9,647
Total Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	243,794	108,876	352,670
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children	6,815	210	7,025
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	1,858,110	(163,131)	1,694,979
Total Administrative Cost	32,210	0	32,210
Total Staff Training Cost	0	0	0
Total Exceptional Needs/Severely Disabled Service Level Exemption Credit Expenses (included in total Reimbursable Expenses)	132,585	0	132,585
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:

Contract Number:

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

Service County:

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
Two Years Old and Three Years Old Full-time-plus				2.2240	
Two Years Old and Three Years Old Full-time				1.9000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.2800	
Four Years and Older Full-time				1.1000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.9320	
Exceptional Needs Full-time				2.5000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.5160	
Dual Language Learner Full-time				1.3000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

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				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.9320	
Severely Disabled Full-time				2.5000	
Severely Disabled Part-time					
<b>TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES</b>				N/A	

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
<b> DAYS OF ATTENDANCE</b>				N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name:

Contract Number:

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

**Service County:**

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
Two Years Old and Three Years Old Full-time-plus				2.2240	
Two Years Old and Three Years Old Full-time				1.9000	
Two Years Old and Three Years Old Part-time					
Four Years and Older Full-time-plus				1.2800	
Four Years and Older Full-time				1.1000	
Four Years and Older Part-time					
Exceptional Needs Full-time-plus				2.9320	
Exceptional Needs Full-time				2.5000	
Exceptional Needs Part-time					
Dual Language Learner Full-time-plus				1.5160	
Dual Language Learner Full-time				1.3000	
Dual Language Learner Part-time					

**Contractor Name:**

**Contract Number:**

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				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect Part-time					
Severely Disabled Full-time-plus				2.9320	
Severely Disabled Full-time				2.5000	
Severely Disabled Part-time					
<b>TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES</b>				N/A	

Enter the sum of Total Non-Certified Days of Enrollment with Mental Health Consultation Services from all Form 4s in the Total Non-Certified Days of Enrollment with Mental Health Consultation Services line of AUD 8501, Section 2.

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**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Schedule of Claimed Administrative Costs**  
**For the Year Ended June 30, 2025**

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	Center Based Program
	General
	Program
	CSPP-4509
<b>2000</b>	<hr/>
Salaries	\$ 32,320
Services and other operating expenses	-
<b>Total administrative expenditures</b>	<hr/> <hr/> <hr/> <b>\$ 32,320</b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Schedule of Claimed Expenditures for Renovations and Repairs**  
**For the Year Ended June 30, 2025**

---

Expenditures Under \$10,000 Unit Cost		Expenditures Over \$10,000 Unit Cost With CDSS Approval		Expenditures Over \$10,000 Unit Cost Without CDSS Approval	
Cost	Item	Cost	Item	Cost	Item
\$ -	No renovation and repair expenditures using contract funds	\$ -	No renovation and repair expenditures using contract funds	\$ -	No renovation and repair expenditures using contract funds

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Schedule of Equipment Expenditures Utilizing Contract Funds**  
**For the Year Ended June 30, 2025**

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Expenditures Under \$7,500 Unit Cost			Expenditures Over \$7,500 Unit Cost With CCD Approval			Expenditures Over \$7,500 Unit Cost Without CCD Approval		
Cost	Item		Cost	Item		Cost	Item	
\$ -	None		\$ -	None		\$ -	None	

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	Meals			Statutory		Federal		
	<u>Reported</u>	<u>Adjustments *</u>	<u>Allowed</u>	<u>Rate</u>	<u>Meal Reimbursement</u>			
<b>July 2024</b>								
Breakfast								
Free	252	-	252	2.3700	\$	597		
Reduced price	181	-	181	2.0700		375		
Base price	192	-	192	0.3900		75		
Total Breakfast reimbursed by State	433	-	433					
Lunch								
Free	252	-	252	4.4300		1,116		
Reduced price	182	-	182	4.0300		733		
Base price	192	-	192	0.4200		81		
Total Lunch reimbursed by State	434	-	434					
PM Snack								
Free	200	-	200	1.2100		242		
Reduced price	144	-	144	0.6000		86		
Base price	153	-	153	0.1100		17		
					<u>\$</u>	<u>3,322</u>		
 <b>August 2024</b>								
Breakfast								
Free	249	-	249	2.3700	\$	590		
Reduced price	179	-	179	2.0700		371		
Base price	189	-	189	0.3900		74		
Total Breakfast reimbursed by State	428	-	428					
Lunch								
Free	248	-	248	4.4300		1,099		
Reduced price	179	-	179	4.0300		721		
Base price	188	-	188	0.4200		79		
Total Lunch reimbursed by State	427	-	427					
PM Snack								
Free	206	-	206	1.2100		249		
Reduced price	148	-	148	0.6000		89		
Base price	156	-	156	0.1100		17		
					<u>\$</u>	<u>3,289</u>		

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory Rate</b>	<b>Meal Reimbursement</b>	<b>Cash In Lieu</b>	<b>Meal Reimbursement</b>
<b>July 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		94	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		94	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,698</u></b>
<b>August 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		92	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		92	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,658</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>Meals</b>			<b>Federal</b>		<b>Meal Reimbursement</b>
	<b>Reported</b>	<b>Adjustments *</b>	<b>Allowed</b>	<b>Statutory Rate</b>		
<b>September 2024</b>						
Breakfast						
Free	300	-	300	2.3700	\$	711
Reduced price	216	-	216	2.0700		447
Base price	228	-	228	0.3900		89
Total Breakfast reimbursed by State	516	-	516			
Lunch						
Free	300	-	300	4.4300		1,329
Reduced price	216	-	216	4.0300		870
Base price	227	-	227	0.4200		95
Total Lunch reimbursed by State	516	-	516			
PM Snack						
Free	230	-	230	1.2100		278
Reduced price	166	-	166	0.6000		100
Base price	175	-	175	0.1100		19
					<hr/> <hr/> \$	<hr/> <hr/> 3,938
<b>October 2024</b>						
Breakfast						
Free	220	-	220	2.3700	\$	521
Reduced price	180	-	180	2.0700		373
Base price	478	-	478	0.3900		186
Total Breakfast reimbursed by State	400	-	400			
Lunch						
Free	221	-	221	4.4300		979
Reduced price	180	-	180	4.0300		725
Base price	481	-	481	0.4200		202
Total Lunch reimbursed by State	401	-	401			
PM Snack						
Free	176	-	176	1.2100		213
Reduced price	144	-	144	0.6000		86
Base price	382	-	382	0.1100		42
					<hr/> <hr/> \$	<hr/> <hr/> 3,327

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory</b>	<b>Meal</b>	<b>Cash In</b>	<b>Meal</b>
	<b>Rate</b>	<b>Reimbursement</b>	<b>Lieu</b>	<b>Reimbursement</b>
<b>September 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
Total Breakfast reimbursed by State	0.2160		111	
Lunch				
Free	0.0000	-	0.3000	90
Reduced price	0.0000	-	0.3000	65
Base price	0.0000	-	0.3000	68
Total Lunch reimbursed by State	0.2160		111	
PM Snack				
Free	0.0000	-	0.0000	-
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 4,384</u></b>
<b>October 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
Total Breakfast reimbursed by State	0.2160		86	
Lunch				
Free	0.0000	-	0.3000	66
Reduced price	0.0000	-	0.3000	54
Base price	0.0000	-	0.3000	144
Total Lunch reimbursed by State	0.2160		87	
PM Snack				
Free	0.0000	-	0.0000	-
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,764</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>Meals</b>			<b>Federal</b>		<b>Meal Reimbursement</b>
	<b>Reported</b>	<b>Adjustments *</b>	<b>Allowed</b>	<b>Statutory Rate</b>		
<b>November 2024</b>						
Breakfast						
Free	153	-	153	2.3700	\$	363
Reduced price	125	-	125	2.0700		259
Base price	334	-	334	0.3900		130
Total Breakfast reimbursed by State	278	-	278			
Lunch						
Free	153	-	153	4.4300		678
Reduced price	125	-	125	4.0300		504
Base price	332	-	332	0.4200		139
Total Lunch reimbursed by State	278	-	278			
PM Snack						
Free	123	-	123	1.2100		149
Reduced price	101	-	101	0.6000		61
Base price	268	-	268	0.1100		29
					<hr/> <b>\$ 2,312</b>	
<b>December 2024</b>						
Breakfast						
Free	151	-	151	2.3700	\$	358
Reduced price	124	-	124	2.0700		257
Base price	330	-	330	0.3900		129
Total Breakfast reimbursed by State	275	-	275			
Lunch						
Free	153	-	153	4.4300		678
Reduced price	125	-	125	4.0300		504
Base price	332	-	332	0.4200		139
Total Lunch reimbursed by State	278	-	278			
PM Snack						
Free	113	-	113	1.2100		137
Reduced price	92	-	92	0.6000		55
Base price	247	-	247	0.1100		27
Total PM reimbursed by State					<hr/> <b>\$ 2,284</b>	

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory Rate</b>	<b>Meal Reimbursement</b>	<b>Cash In Lieu</b>	<b>Meal Reimbursement</b>
<b>November 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		60	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		60	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 2,616</u></b>
<b>December 2024</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		59	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		60	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 2,587</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>Meals</b>			<b>Federal</b>		<b>Meal</b>
	<b>Reported</b>	<b>Adjustments *</b>	<b>Allowed</b>	<b>Statutory</b>	<b>Rate</b>	
<b>January 2025</b>						
Breakfast						
Free	201	-	201	2.3700	\$	476
Reduced price	165	-	165	2.0700		342
Base price	439	-	439	0.3900		171
Total Breakfast reimbursed by State	366	-	366			
Lunch						
Free	202	-	202	4.4300		895
Reduced price	165	-	165	4.0300		665
Base price	439	-	439	0.4200		184
Total Lunch reimbursed by State	367	-	367			
PM Snack						
Free	140	-	140	1.2100		169
Reduced price	115	-	115	0.6000		69
Base price	306	-	306	0.1100		34
					<hr/> <b>\$ 3,005</b>	
<b>February 2025</b>						
Breakfast						
Free	192	-	192	2.3700	\$	455
Reduced price	157	-	157	2.0700		325
Base price	419	-	419	0.3900		163
Total Breakfast reimbursed by State	349	-	349			
Lunch						
Free	192	-	192	4.4300		851
Reduced price	157	-	157	4.0300		633
Base price	419	-	419	0.4200		176
Total Lunch reimbursed by State	349	-	349			
PM Snack						
Free	145	-	145	1.2100		175
Reduced price	119	-	119	0.6000		71
Base price	316	-	316	0.1100		35
					<hr/> <b>\$ 2,884</b>	

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory Rate</b>	<b>Meal Reimbursement</b>	<b>Cash In Lieu</b>	<b>Meal Reimbursement</b>
<b>January 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		79	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		79	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,406</u></b>
<b>February 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		75	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		75	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
	<hr/>	<hr/>	<hr/>	<hr/>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,266</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>Meals</b>			<b>Federal</b>		<b>Meal Reimbursement</b>
	<b>Reported</b>	<b>Adjustments *</b>	<b>Allowed</b>	<b>Statutory Rate</b>	<b>Reimbursement</b>	
<b>March 2025</b>						
Breakfast						
Free	223	-	223	2.3700	\$	529
Reduced price	182	-	182	2.0700		377
Base price	487	-	487	0.3900		190
Total Breakfast reimbursed by State	405	-	405			
Lunch						
Free	224	-	224	4.4300		992
Reduced price	183	-	183	4.0300		737
Base price	489	-	489	0.4200		205
Total Lunch reimbursed by State	407	-	407			
PM Snack						
Free	179	-	179	1.2100		217
Reduced price	146	-	146	0.6000		88
Base price	389	-	389	0.1100		43
					<b>\$ 3,378</b>	
<b>April 2025</b>						
Breakfast						
Free	339	-	339	2.3700	\$	803
Reduced price	169	-	169	2.0700		350
Base price	441	-	441	0.3900		172
Total Breakfast reimbursed by State	508	-	508			
Lunch						
Free	342	-	342	4.4300		1,515
Reduced price	171	-	171	4.0300		689
Base price	444	-	444	0.4200		186
Total Lunch reimbursed by State	513	-	513			
PM Snack						
Free	264	-	264	1.2100		319
Reduced price	132	-	132	0.6000		79
Base price	342	-	342	0.1100		38
					<b>\$ 4,151</b>	

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory</b>	<b>Meal</b>	<b>Cash In</b>	<b>Meal</b>
	<b>Rate</b>	<b>Reimbursement</b>	<b>Lieu</b>	<b>Reimbursement</b>
<b>March 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
Total Breakfast reimbursed by State	0.2160	87		
Lunch				
Free	0.0000	-	0.3000	67
Reduced price	0.0000	-	0.3000	55
Base price	0.0000	-	0.3000	147
Total Lunch reimbursed by State	0.2160	88		
PM Snack				
Free	0.0000	-	0.0000	-
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,822</u></b>
<b>April 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
Total Breakfast reimbursed by State	0.2160	110		
Lunch				
Free	0.0000	-	0.3000	103
Reduced price	0.0000	-	0.3000	51
Base price	0.0000	-	0.3000	133
Total Lunch reimbursed by State	0.2160	111		
PM Snack				
Free	0.0000	-	0.0000	-
Reduced price	0.0000	-	0.0000	-
Base price	0.0000	-	0.0000	-
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 4,659</u></b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>Meals</b>			<b>Federal</b>		<b>Meal</b>
	<b>Reported</b>	<b>Adjustments *</b>	<b>Allowed</b>	<b>Statutory</b>	<b>Rate</b>	
<b>May 2025</b>						
Breakfast						
Free	342	-	342	2.3700	\$	811
Reduced price	171	-	171	2.0700		354
Base price	444	-	444	0.3900		173
Total Breakfast reimbursed by State	513	-	513			
Lunch						
Free	345	-	345	4.4300		1,528
Reduced price	173	-	173	4.0300		697
Base price	449	-	449	0.4200		189
Total Lunch reimbursed by State	518	-	518			
PM Snack						
Free	246	-	246	1.2100		298
Reduced price	123	-	123	0.6000		74
Base price	319	-	319	0.1100		35
					<hr/> <b>\$</b>	<hr/> <b>4,159</b>
<b>June 2025</b>						
Breakfast						
Free	285	-	285	2.3700	\$	675
Reduced price	143	-	143	2.0700		296
Base price	371	-	371	0.3900		145
Total Breakfast reimbursed by State	428	-	428			
Lunch						
Free	292	-	292	4.4300		1,294
Reduced price	146	-	146	4.0300		588
Base price	379	-	379	0.4200		159
Total Lunch reimbursed by State	438	-	438			
PM Snack						
Free	206	-	206	1.2100		249
Reduced price	103	-	103	0.6000		62
Base price	267	-	267	0.1100		29
					<hr/> <b>\$</b>	<hr/> <b>3,497</b>

**City of Menlo Park**  
**Belle Haven Child Development Center**  
**Summary of Meals Reported (Continued)**  
**For the Year Ended June 30, 2025**

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**CITY OF MENLO PARK**  
**GENERAL CHILD DEVELOPMENT PROGRAM**

**CENTER BASED PROGRAMS - SUMMARY OF MEALS REPORTED**  
**YEAR ENDED JUNE 30, 2025**

	<b>State</b>			
	<b>Statutory Rate</b>	<b>Meal Reimbursement</b>	<b>Cash In Lieu</b>	<b>Meal Reimbursement</b>
<b>May 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		111	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		112	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 4,673</u></b>
<b>June 2025</b>				
Breakfast				
Free	0.0000	\$	-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
Total Breakfast reimbursed by State	0.2160		92	
Lunch				
Free	0.0000		-	0.3000
Reduced price	0.0000		-	0.3000
Base price	0.0000		-	0.3000
Total Lunch reimbursed by State	0.2160		95	
PM Snack				
Free	0.0000		-	0.0000
Reduced price	0.0000		-	0.0000
Base price	0.0000		-	0.0000
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	<hr/>	<hr/>	<hr/>	<hr/>
<b>Claim Reimbursement Total</b>				<b><u>\$ 3,930</u></b>

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE  
(INCLUDING THOSE CONTAINED IN THE *CDE AUDIT GUIDE*) AND OTHER MATTERS  
BASED ON AN AUDIT OF THE PROGRAM'S FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

**Independent Auditor's Report**

To the Honorable Mayor and the Members of the City Council  
Belle Haven Child Development Center  
City of Menlo Park, California

We have audited, 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 *California Department of Education Audit Guide* (the “*CDE Audit Guide*”), issued by the California Department of Education, the financial statements of the Belle Haven Child Development Center (the “Child Development Center”), which comprise the balance sheet as of June 30, 2025 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2025.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Child Development Center’s financial statements, we considered the Child Development Center’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 Child Development Center’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Child Development Center’s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

To the Honorable Mayor and the Members of the City Council

Belle Haven Child Development Center

City of Menlo Park, California

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### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Child Development Center's financial statements are free of 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 Child Development Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and the *CDE Audit Guide* in considering the Child Development Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "The PwC Group, LLP". The "PwC" is written in a stylized, bold font, with "The Group" in a smaller, cursive font to its left, and "LLP" in a smaller, bold font to its right.

Santa Ana, California

December 15, 2025



**REPORT ON COMPLIANCE FOR THE FAMILY CHILD CARE PROGRAM  
REQUIRED BY CALIFORNIA DEPARTMENT OF EDUCATION AUDIT GUIDE  
AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE**

**Independent Auditor's Report**

To the Honorable Mayor and the Members of the City Council  
Belle Haven Child Development Center  
City of Menlo Park, California

**Report on Compliance for Belle Haven Child Development Center Required by California Department of Education**

***Opinion on Belle Haven Child Development Center***

We have audited the City of Menlo Park, California's (the "City") compliance with the types of compliance requirements identified as subject to audit in the *California Department of Education Audit Guide* (the "CDE Audit Guide"), issued by the California Department of Education, that could have a direct and material effect on the City's Belle Haven Child Development Center (the "Child Development Center") for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Child Development Center for the year ended June 30, 2025.

***Basis for Opinion Belle Haven Child Development Center***

We conducted our audit of compliance in accordance with auditing standards 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 *CDE Audit Guide*, issued by the California Department of Education. Our responsibilities under those standards and the *CDE Audit Guide* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of City and the Child Development Center 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 the Child Development Center. Our audit does not provide a legal determination of the Child Development Center'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 Child Development Center.

To the Honorable Mayor and the Members of the City Council

Belle Haven Child Development Center

City of Menlo Park, California

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### ***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 Child Development Center'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 auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the *CDE Audit Guide* 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 Child Development Center's compliance with the requirements as a whole.

In performing an audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and the *CDE Audit Guide*, 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 Child Development Center'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 Child Development Center'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 *CDE Audit Guide*, but not for the purpose of expressing an opinion on the effectiveness of the Child Development Center'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.

### ***Other Matters***

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the *CDE Audit Guide* and which are described in the accompanying Schedule of Findings and Questioned Costs as item 2025-001. Our opinion on each major federal program is not modified with respect to these matters.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Child Development Center's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Child Development Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the Honorable Mayor and the Members of the City Council

Belle Haven Child Development Center

City of Menlo Park, California

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## 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 compliance requirement 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 compliance requirement 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 compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a significant deficiency.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses 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 may exist that have not been 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.

*Government Auditing Standards* requires the auditor to perform limited procedures on the Child Development Center's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Child Development Center's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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

*The Pen Group, LLP*

Santa Ana, California

December 15, 2025

**City of Menlo Park**  
**Belle haven Child Development Center**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

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**Audit Findings and Questioned Costs**

**A. Current Year Findings and Questioned Costs**

**Finding 2025-001 Reporting – Internal Control and Compliance over Reporting**

**Criteria:**

All contractors must submit reports “at intervals specified in the annual preschool contract” (*CCR, Title 5, Section 17821(a)*). Monthly reporting is required for “Contractors on conditional or provisional status” (*CCR, Title 5, Section 17821(d)*). All other contractors shall submit reports quarterly for the periods ending September 30, December 31, March 31, and June 30; reports are due by the 20th of the month following the end of the reporting period. Reports not submitted in the CPARIS by the dates specified shall be deemed delinquent and “apportionment(s) shall be withheld” (CT&C).

**Condition:**

For the California State Preschool Program Report, the City did not submit the reports within the required deadline:

<b>Report</b>	<b>Quarter</b>	<b>Due Date</b>	<b>Filing Date</b>
CSPP2506 Report	1st Quarter - July - Sept	10/20/2024	1/19/2025
CSPP2506 Report	3rd Quarter - Jan - Mar	4/20/2025	4/23/2025
CSPP2506 Report	4th Quarter - Apr - June	7/20/2025	7/31/2025

**Cause:**

The City did not have internal controls in place to ensure that financial and performance reports are filed timely.

**Effect or Potential Effect:**

Delay in filing the reports resulted in non-compliance with the compliance requirements.

**Questioned Costs:**

None.

**Identification as a Repeat Finding, If Applicable:**

Repeat Finding of 2024-001.

**Recommendation:**

We recommend that the City strengthen internal controls by implementing procedures to ensure the timely filing of financial and performance reports.

**View of Responsible Officials:**

The Child Development Center agrees with the auditor’s finding. The City’s Finance Department has implemented procedures to monitor the filing of performance reports.

**City of Menlo Park**  
**Belle haven Child Development Center**  
**Schedule of Findings and Questioned Costs (Continued)**  
**For the Year Ended June 30, 2025**

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**Section III – Federal Awards Findings and Questioned Costs (Continued)**

**B. Prior Year Findings and Questioned Costs**

**Reference Number: Federal Award Finding 2024-001 (Significant Deficiency)**

**Condition:**

For the California State Preschool Program Report, the City did not submit the reports within the required deadline for all four quarters in fiscal year 2024.

**Cause:**

The City did not have internal controls in place to ensure that financial and performance reports are filed timely.

**Effect or Potential Effect:**

Delay in filing the reports resulted in non-compliance with the compliance requirements.

**Recommendation:**

We recommend that the City strengthen internal controls by implementing procedures to ensure the timely filing of financial and performance reports.

**View of Responsible Officials:**

The Child Development Center agrees with the auditor's finding. The City's Finance Department has implemented procedures to monitor the filing of performance reports.

**Status of Management's Corrective Action:**

Not Implemented. See finding 2025-001.

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Grant funding summary as of Dec. 2025		
Awarded project / initiative name	Lead department	Amount, source and funding period
Home electrification program in Belle Haven neighborhood in partnership with Peninsula Clean Energy (PCE)	General Administration	\$4,500,000 California Energy Commission (CEC) Funding period: 2023-26
Electric vehicles chargers at city facilities	General Administration	\$92,615 CEC
Anti-displacement program implementation	Community Development	\$250,000 Metropolitan Transportation Commission (MTC)
Grand nexus and feasibility study	Community Development	\$500,000 – shared across 7 jurisdictions in San Mateo County MTC
Belle Haven Child Development Center (BHCDC) programming	Library and Community Services	\$2,316,843 California Department of Education Funding period: Recurring annually
2018 Parks Bond Act — Menlo Park Community Center	Library and Community Services	\$198,000 California Department of Parks Funding period: 2018-24
Main library roof replacement	Library and Community Services	\$509,179 Building Forward Library Infrastructure – California State Library Funding period: 2022-26
Citizens' Option for Public Safety (COPS)	Police	\$100,000 Supplemental Law Enforcement Services Funds (SLESF) COPS Grant Funding Funding period: Recurring annually
Homeless Grant	Police	\$30,175 State of California
Automated meter reading	Public Works	\$500,000 Department of Water Resources Funding period: 2022-26
Bedwell Bayfront Park Entrance Improvements	Public Works	\$520,000 California State Coastal Conservancy Priority Conservation Area Grant Program Funding period: 2025-27
Caltrain grade separation	Public Works	\$1,500,000 San Mateo County Transportation Authority (SMCTA) – Grade separation program
Caltrain station access	Public Works	\$400,000 MTC

Grant funding summary as of Dec. 2025		
Awarded project / initiative name	Lead department	Amount, source and funding period
Chrysler Pump Station	Public Works	\$5,000,000 FEMA Hazard Mitigation Program
El Camino Real – Ravenswood pedestrian crossing	Public Works	\$200,000 Alternative Congestion Relief and Transportation Demand Management Program Funding period: 2023-25
Electric Vehicle Chargers at city facilities and Parking Plazas	Public Works	\$2,300,000 MTC
Middle Avenue Caltrain Ped/Bike Undercrossing	Public Works	\$5,000,000 One Bay Area Grant Program \$4,000,000 U.S. Department of Transportation (Federal Earmark) \$1,130,000 SMCTA \$1,000,000 Santa Clara County Recreational Mitigation Fund
Middle Avenue complete streets project	Public Works	\$1,200,000 SMCTA – Pedestrian and Bicycle Program Funding period: 2023-25
Transit-Oriented Communities Parking Management	Public Works	\$200,000 MTC
Santa Cruz Avenue and Sand Hill Road Corridor Safety Improvements project	Public Works	\$1,387,780 SMCTA – Measure A Pedestrian and Bicycle Program
Sharon/Eastridge and Oak/Oak Knoll projects	Public Works	\$450,000 SMCTA – Measure A/W Cycle 7 Pedestrian and Bike award Funding period: 2024-29
SAFER Bay implementation	Public Works	\$3,700,000 Phase 1 – Previously awarded, now under review FEMA Building Resilient Infrastructure and Communities
Shuttle service	Public Works	\$870,179 City/County Association of Governments of San Mateo County (C/CAG) \$625,000 MTC Lifeline Transportation Program \$610,500 C/CAG

Grant funding summary as of Dec. 2025		
Awarded project / initiative name	Lead department	Amount, source and funding period
		\$399,185 SMCTA \$166,000 MTC Lifeline Transportation Program
Streetlight data subscription	Public Works	\$80,325 SMCTA
Willow Road pedestrian and bicycle improvements	Public Works	\$3,500,000 SMCTA – Highway Program
Willow Road/US 101 interchange landscaping	Public Works	\$430,000 SMCTA – Highway Program