

ALL KIDS ACADEMY HEAD START, INC.

**INDEPENDENT AUDITORS' REPORTS
REQUIRED BY UNIFORM GUIDANCE,
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS,
AND OTHER SUPPLEMENTARY INFORMATION**

For the Year Ended June 30, 2020

ALL KIDS ACADEMY HEAD START, INC.

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**LAVINE, LOFGREN, MORRIS
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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors
All Kids Academy Head Start, Inc.
El Cajon, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of All Kids Academy Head Start, Inc. (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 3, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered All Kids Academy Head Start, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of All Kids Academy Head Start, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of All Kids Academy Head Start, Inc.'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether All Kids Academy Head Start, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Lavine, Lofgren, Morris & Engdberg LLP

La Jolla, California
February 3, 2021



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors
All Kids Academy Head Start, Inc.
El Cajon, California

Report on Compliance for the Major Federal Programs

We have audited All Kids Academy Head Start, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of All Kids Academy Head Start, Inc.'s major federal program for the year ended June 30, 2020. All Kids Academy Head Start, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for All Kids Academy Head Start, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 of the U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about All Kids Academy Head Start, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of All Kids Academy Head Start, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, All Kids Academy Head Start, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

Report on Internal Control Over Compliance

Management of All Kids Academy Head Start, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered All Kids Academy Head Start, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of All Kids Academy Head Start, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Lavine, Lofgren, Morris & Engelberg LLP

La Jolla, California
February 3, 2021



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**INDEPENDENT AUDITORS' REPORT ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS REQUIRED BY THE UNIFORM GUIDANCE
AND OTHER SUPPLEMENTARY INFORMATION**

To the Board of Directors
All Kids Academy Head Start, Inc.
El Cajon, California

We have audited the financial statements of All Kids Academy Head Start, Inc. (a nonprofit corporation), as of and for the year ended June 30, 2020, and have issued our report thereon dated February 3, 2021, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 of the U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and other supplementary information, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal and state awards and other supplementary information are fairly stated, in all material respects in relation to the financial statements as a whole.

Lavine, Lofgren, Morris & Engelberg, LLP

La Jolla, California
February 3, 2021

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Expenditures of Federal and State Awards For the Year Ended June 30, 2020

<u>Federal Grantor / Pass-through Grantor / Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Award Number</u>	<u>Provided Through to Subrecipients</u>	<u>Total Expenditures</u>
Federal Awards:				
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Neighborhood House Association</i>				
Head Start Program	93.600	09CH9118	\$ -	\$ 12,725,301
<u>U.S. Department of Agriculture</u>				
<i>Passed through the State of California, Department of Education</i>				
Child and Adult Care Food Program (CACFP)	10.558	04496-CACFP-37-NP-CS	-	515,732
Total expenditures of federal awards			<u>\$ -</u>	<u>\$ 13,241,033</u>
State Award:				
	<u>State Program Number</u>	<u>State Award Number</u>	<u>Provided Through to Subrecipients</u>	<u>Total Expenditures</u>
<u>California Department of Education - State Preschool Program</u>	93.575	CSPP-9436	\$ -	\$ 968,285
Total expenditures of federal and state awards			<u>\$ -</u>	<u>\$ 14,209,318</u>

See accompanying notes to schedule of expenditures of federal and state awards
and independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Notes to Schedule of Expenditures of Federal and State Awards For the Year Ended June 30, 2020

NOTE 1. ORGANIZATION

All Kids Academy Head Start, Inc. (the "Organization") is a non-profit organization incorporated in 1970 under the laws of the State of California. The Organization's specific and primary purpose is to engage in a comprehensive child development program for low-income families and their infant/toddler and preschool-aged children in its community under the Economic Opportunity Act of 1964. The Organization is a subrecipient (delegate agency) of Neighborhood House Association ("NHA").

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying schedule of expenditures of federal and state awards (the "Schedule") of the Organization has been prepared on the accrual basis of accounting. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Cost Principles

The information in this Schedule is presented in accordance with the requirements of Title 2 of the U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Pursuant to Head Start Program standards, the Organization's costs to administer the program cannot exceed 15% of total program costs. The Organization has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance as the Organization has a specific indirect cost rate agreement with the delegate agency.

Program Revenues

Grant award revenues are recognized as services are performed and as allowable costs per the terms of the related agreements are incurred.

Net Program Expenditures

It is the policy of the Organization to record expenditures in the period incurred in accordance with the accrual basis of accounting. Where applicable, program expenditures are reflected net of other income sources.

NOTE 3. DISCLOSURE OF AUDIT FEES

In accordance with the audit disclosure requirements of the State of California, Department of Education, the audit contract for All Kids Academy Head Start, Inc. for the fiscal year ended June 30, 2020 included an audit fee of approximately \$36,500.

OTHER SUPPLEMENTARY INFORMATION

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Reported Meals and Earned Reimbursement – Child and Adult Care Food Program For the Year Ended June 30, 2020

<u>Federal Meal Compensation</u>	<u>Reported</u>	<u>Meal Reimbursement Rate</u>	<u>Earned Reimbursement</u>
Breakfast	71,467	\$ 1.8400	\$ 131,500
Lunch	88,062	3.6475	321,206
Supplement	67,049	0.9400	<u>63,026</u>
Total reimbursement			<u><u>\$ 515,732</u></u>

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Reported Meals – Child and Adult Care Food Program For the Year Ended June 30, 2020

<u>Month</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Supplement</u>	<u>Total</u>
July	859	869	804	2,532
August	4,418	4,682	4,171	13,271
September	11,424	14,133	10,868	36,425
October	12,843	16,106	12,118	41,067
November	8,243	10,129	7,696	26,068
December	8,369	10,452	7,879	26,700
January	10,225	12,798	9,516	32,539
February	10,050	12,512	9,257	31,819
March	5,036	6,381	4,740	16,157
April	-	-	-	-
May	-	-	-	-
June	-	-	-	-
Total	<u>71,467</u>	<u>88,062</u>	<u>67,049</u>	<u>226,578</u>

See accompanying independent auditors' report.

California Department of Education Audited Attendance and Fiscal Report for California State Preschool Programs

A U D 8501 Page 1 of 8

Fiscal Year Ending **June 30, 2020**

Contract Number **CSPP-9436**

Vendor Code **37-B786-00**

Full Name of Contractor **All Kids Academy Head Start, Inc**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time	45,367		45,367	0.6193	28,095.7831
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 1 - Days of Enrollment Certified Children (continued)**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6193	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.1952	0
TOTAL DAYS OF ENROLLMENT	45,367		45,367	N/A	28,095.7831
DAYS OF OPERATION	209		209	N/A	N/A
DAYS OF ATTENDANCE	44,170		44,170	N/A	N/A

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

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 2 - Days of Enrollment Non-Certified Children**

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

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 2 - Days of Enrollment Non-Certified Children (continued)**

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

Full Name of Contractor

All Kids Academy Head Start, Inc

Section 3 - Revenue

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	23,452		23,452
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	23,452		23,452
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	23,452		23,452

Comments:

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 4 - Reimbursable Expenses**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	201,030		201,030
2000 Classified Salaries	393,070		393,070
3000 Employee Benefits	196,053		196,053
4000 Books and Supplies			
5000 Services and Other Operating Expenses	128,505		128,505
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	73,079		73,079
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	991,737		991,737
Total Administrative Cost (included in Section 4 above)	84,499		84,499
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: **8.0%**☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 5 - Supplemental Revenue**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	151,418		151,418
Other: CSPP Block Grant	60,150		60,150
Other:			
Total Supplemental Revenue	211,568		211,568

Section 6 - Supplemental Expenses

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	122,284		122,284
2000 Classified Salaries	17,570		17,570
3000 Employee Benefits	46,151		46,151
4000 Books and Supplies	9,723		9,723
5000 Services and Other Operating Expenses	3,864		3,864
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs	11,976		11,976
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	211,568		211,568

Full Name of Contractor **All Kids Academy Head Start, Inc****Section 7 - Summary**

	Column A Cumulative CDNFS 8501	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	45,367		45,367
Days of Operation	209		209
Days of Attendance	44,170		44,170
Restricted Program Income	23,452		23,452
Transfer from Reserve			
Family Fees for Certified Children			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	991,737		991,737
Total Administrative Cost	84,499		84,499
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **28,095.7831**Total Non-Certified Adjusted Days of Enrollment **0**

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

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

Yes

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

Yes

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

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Expenditures by State Category – California State Preschool Program For the Year Ended June 30, 2020

	<u>CDE CSPP 9436</u>	<u>Total CDE CD Contracts</u>
Direct payments to providers:		
1000 Certificated salaries	\$ 201,030	\$ 201,030
2000 Classified salaries	393,070	393,070
3000 Employee benefits	196,053	196,053
4000 Books and supplies	-	-
5000 Services and other operating expenses	128,505	128,505
6100/6200 Other approved capital outlay	-	-
6400 New equipment	-	-
6500 Replacement equipment	-	-
Depreciation on assets not purchased with public funds	-	-
Start-up expenses - service level exemption	-	-
Budget impasse credit expenses - service level exemption	-	-
Indirect costs (a)	<u>73,079</u>	<u>73,079</u>
Total expenses claimed for reimbursement (b)	991,737	991,737
Total supplemental expenses	<u>211,568</u>	<u>211,568</u>
Total Expenditures	<u>\$ 1,203,305</u>	<u>\$ 1,203,305</u>

Notes:

- (a) A written indirect cost allocation plan for the current fiscal year, approved by the Board of Directors, is on file in the main accounting office of All Kids Academy Head Start, Inc.
- (b) Any food expenses have been allocated to the appropriate contracts.

We have examined the claims filed for reimbursements and the original records supporting the transactions recorded under the contracts listed above to an extent considered necessary to assure ourselves that the amounts claimed by the contractor were eligible for reimbursements, reasonable, necessary, and adequately supported, according to governing laws, regulations, and contract provisions.

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Combining Statement of Activities by State Category – California State Preschool Program For the Year Ended June 30, 2020

	<u>CDE CSPP 9436</u>	<u>Total CDE CD Contracts</u>	<u>Non-CDE Programs</u>	<u>Total</u>
Revenue and Support				
Government contracts:				
Childcare and development programs	\$ 968,285	\$ 968,285	\$ 12,725,301	\$ 13,693,586
Child care food program	23,452	23,452	492,280	515,732
Supplemental revenue	211,568	211,568	158,332	369,900
Subtotal - government contracts	<u>1,203,305</u>	<u>1,203,305</u>	<u>13,375,913</u>	<u>14,579,218</u>
In-kind contributions income	-	-	-	-
Unrestricted contributions and other income	-	-	5,597	5,597
Transfers from CD reserves	-	-	-	-
Family fees - certified children	-	-	-	-
Family fees - noncertified children	-	-	-	-
Interest income	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue and support	<u>1,203,305</u>	<u>1,203,305</u>	<u>13,381,510</u>	<u>14,584,815</u>
Expenses:				
Provider payments	-	-	-	-
Salaries	733,954	733,954	6,414,470	7,148,424
Employee benefits	242,204	242,204	1,998,695	2,240,899
Books and supplies	9,723	9,723	493,344	503,067
Rents and leases	91,424	91,424	838,726	930,150
Other operating expenses	40,945	40,945	1,328,512	1,369,457
Building repairs and maintenance	-	-	164,913	164,913
Equipment expense	-	-	46,435	46,435
Depreciation	-	-	73,777	73,777
In-kind contributions expense	-	-	-	-
General, administrative, and indirect	85,055	85,055	2,137,056	2,222,111
	<u>85,055</u>	<u>85,055</u>	<u>2,137,056</u>	<u>2,222,111</u>
Total expenses	<u>1,203,305</u>	<u>1,203,305</u>	<u>13,495,928</u>	<u>14,699,233</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (114,418)</u>	<u>\$ (114,418)</u>

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Reimbursable Equipment Expenditures – California State Preschool Program For the Year Ended June 30, 2020

	<u>CDE CSPP 9436</u>	<u>Total CDE CD Contracts</u>
<u>Unit Cost Under \$7,500 Per Purchase</u>		
None	\$ -	\$ -
<u>Unit Cost Over \$7,500 Per Purchase With Prior Written Approval</u>		
None	-	-
<u>Unit Cost Over \$7,500 Per Purchase Without Prior Written Approval</u>		
None	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>

Note: All Kids Academy Head Start, Inc.'s capitalization threshold is \$5,000.

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Reimbursable Expenditures for Renovations and Repairs – California State Preschool Program For the Year Ended June 30, 2020

	<u>CDE CSPP 9436</u>	<u>Total CDE CD Contracts</u>
<u>Unit Cost Under \$10,000 Per Item</u>		
None	\$ -	\$ -
<u>Unit Cost \$10,000 or More Per Item With Prior Written Approval</u>		
None	-	-
<u>Unit Cost \$10,000 or More Per Item Without Prior Written Approval</u>		
None	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>

Note: All Kids Academy Head Start, Inc.'s capitalization threshold is \$5,000.

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Reimbursable Administrative Costs – California State Preschool Program For the Year Ended June 30, 2020

	CDE CSPP 9436	Total CDE CD Contracts
Salaries	\$ 8,586	\$ 8,586
Employee benefits	2,834	2,834
Books and Supplies	-	-
Services and other operating expenses	-	-
Depreciation on non-CDE-funded assets used in program	-	-
Indirect costs	73,079	73,079
	<hr/>	<hr/>
Total	<u>\$ 84,499</u>	<u>\$ 84,499</u>

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2020

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America: UNMODIFIED
2. Internal control over financial reporting:
 - Material weakness(es) identified NO
 - Significant deficiency(ies) identified NONE REPORTED
3. Noncompliance material to financial statements noted: NO

Federal Awards

1. Internal control over major programs:
 - Material weakness(es) identified NO
 - Significant deficiency(ies) identified NONE REPORTED
2. Type of auditor's report issued on compliance for federal major programs: UNMODIFIED
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a): NONE REPORTED

4. Identification of major federal programs:

<u>CFDA NUMBER</u>	<u>FEDERAL PROGRAM TITLE</u>
93.600	HEAD START PROGRAM
10.558	CHILD AND ADULT CARE FOOD PROGRAM

5. Dollar threshold used to distinguish between type A and type B programs: \$750,000
6. Auditee qualified as low-risk: YES

SECTION 2 – FINANCIAL STATEMENT FINDINGS

None required to be reported.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None required to be reported.

See accompanying independent auditors' report.