

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, 2023

ALL KIDS ACADEMY HEAD START, INC.

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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, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 15, 2023.

Report on 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) 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 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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Lavine, L'Joven, Morris & Engelberg LLP

La Jolla, California
December 15, 2023



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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR 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 Each Major Federal Program

Opinion on Each Major Federal Program

We have audited All Kids Academy Head Start, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of All Kids Academy Head Start, Inc.'s major federal programs for the year ended June 30, 2023. All Kids Academy Head Start, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, 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, 2023.

Basis for Opinion on Each Major Federal Program

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

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding All Kids Academy Head Start, Inc.'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 All Kids Academy Head Start, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of All Kids Academy Head Start, Inc.'s internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

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

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

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

Lawine, L'Joren, Morris & Engelberg LLP

La Jolla, California
December 15, 2023



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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, 2023, and have issued our report thereon dated December 15, 2023, 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*, 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
December 15, 2023

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Expenditures of Federal and State Awards For the Year Ended June 30, 2023

Federal Grantor / Pass-through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Award Number	Provided Through to Subrecipients	Total Expenditures
Federal Awards:				
<u>U.S. Department of Health and Human Services</u>				
<i>Passed through Neighborhood House Association</i>				
Head Start Program	93.600	09CH0101587	\$ -	\$ 13,851,651
COVID-19—Head Start Program	93.600	09HE000447	-	503,716
Total Head Start Program	93.600		-	14,355,367
<i>Passed through State of California Department of Education</i>				
California State Preschool Program	93.575	CSPP-2422	-	201,952
COVID-19—California State Preschool Program				
Child Development: American Rescue Plan One-Time Stipend	93.575		-	10,800
Total California State Preschool Program			-	212,752
<i>Passed through the State of California, Department of Social Services</i>				
COVID-19—Child Care Licensed Facility Stabilization Stipend	93.575		-	58,000
Total Child Care and Development Block Grant	93.575		-	270,752
<u>U.S. Department of Agriculture</u>				
<i>Passed through the State of California, Department of Social Services</i>				
Child and Adult Care Food Program (CACFP)	10.558	04496-CACFP-37-NP-CS	-	403,511
COVID-19—CACFP: American Rescue Plan One-Time Stipend	10.558		-	104,701
Total Child and Adult Care Food Program			-	508,212
Total expenditures of federal awards			\$ -	\$ 15,134,331
State Awards:				
<u>California Department of Education - State Preschool Program</u>	93.575	CSPP-2422	\$ -	\$ 1,089,609
<u>California Department of Social Services</u>				
Child and Adult Care Food Program (CACFP)	10.558	04496-CACFP-37-NP-CS	-	21,300
Total expenditures of state awards			\$ -	\$ 1,110,909
Total expenditures of federal and state awards			\$ -	\$ 16,245,240

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, 2023

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, 2023 included an audit fee of approximately \$47,000.

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, 2023

<u>Federal and State Meal Compensation</u>	<u>Reported</u>	<u>Meal Reimbursement Rate</u>	<u>Earned Reimbursement</u>
Breakfast	53,179	\$ 2.4075	\$ 128,028
Lunch	54,671	4.5275	247,523
Supplement	41,746	1.1800	<u>49,260</u>
Total reimbursement			<u><u>\$ 424,811</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, 2023

<u>Month</u>	<u>Breakfast</u>	<u>Lunch</u>	<u>Supplement</u>	<u>Total</u>
July	-	-	-	-
August	339	380	100	819
September	5,791	5,909	4,649	16,349
October	5,899	6,016	4,764	16,679
November	4,746	4,875	3,606	13,227
December	4,621	4,755	3,784	13,160
January	4,821	4,930	3,836	13,587
February	5,686	5,810	4,423	15,919
March	6,746	6,967	5,330	19,043
April	4,322	4,453	3,392	12,167
May	6,759	6,975	5,160	18,894
June	3,449	3,601	2,702	9,752
Total	<u>53,179</u>	<u>54,671</u>	<u>41,746</u>	<u>149,596</u>

See accompanying independent auditors' report.

Contractor Name: ALL KIDS ACADEMY HEAD START, INC

Contract Number: CSPP2422

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

Fiscal Year Ended: June 30, 2023

Vendor Code: B7860

Section 1 – Number of Counties Where Services are Provided

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

Number of counties where the agency provided mental health consultation services to certified children (Form 2): **0**

Number of counties where the agency provided services to non-certified children (Form 3): **1**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	21,270	0	21,270	16,021.7775
Total Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000
Days of Attendance (including MHCS)	21,259	0	21,259	N/A
Total Non-Certified Days of Enrollment	342	0	342	232.3050
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	0	0	0	0.0000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	182		182	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	39,045		39,045
County Maintenance of Effort (EC Section 8260)			0
Other: American Rescue Plan Act		10,800	10,800
Other:			0
TOTAL RESTRICTED INCOME	39,045	10,800	49,845

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

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children			0
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			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
1000 Certificated Salaries	331,824	9,083	340,907
2000 Classified Salaries	440,431		440,431
3000 Employee Benefits	236,643	1,717	238,360
4000 Books and Supplies	15,899		15,899
5000 Services and Other Operating Expenses	219,617		219,617
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance			0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	86,192		86,192
TOTAL REIMBURSABLE EXPENSES	1,330,606	10,800	1,341,406

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

Approved Indirect Cost Rate: 8% %

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)	93,952		93,952
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: SDQPI	62,195		62,195
Other:			0
TOTAL SUPPLEMENTAL REVENUE	62,195	0	62,195

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries	45,895		45,895
3000 Employee Benefits	16,300		16,300
4000 Books and Supplies			0
5000 Services and Other Operating Expenses			0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	62,195	0	62,195

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)	21,270	0	21,270
Days of Operation	182	0	182
Days of Attendance (including MHCS)	21,259	0	21,259
Total Certified Adjusted Days of Enrollment	N/A	N/A	16,021.7775
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	232.3050
Restricted Program Income	39,045	10,800	49,845
Transfer from Preschool Reserve Account	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	1,330,606	10,800	1,341,406
Total Administrative Cost	93,952	0	93,952
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

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

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

Section 8 – Comments

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

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

Service County: San Diego

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	1,613		1,613	1.1475	1,850.9175
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time	7,186		7,186	0.6375	4,581.0750
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time	1,837		1,837	1.5300	2,810.6100
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time	10,634		10,634	0.6375	6,779.1750

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6375	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.5300	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	21,270	0	21,270	N/A	16,021.7775

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	21,259		21,259	N/A	N/A

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

Service County: San Diego

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time			0	1.9000	0.0000
Three Years Old Part-time			0	1.2475	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time			0	1.1000	0.0000
Four Years and Older Part-time			0	0.7375	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time			0	1.6300	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time			0	1.3000	0.0000
Dual Language Learner Part-time			0	0.7375	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7375	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.6300	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	0	0	0	N/A	0.0000

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE			0	N/A	N/A

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

Service County: San Diego

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.1240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8000	0.0000
Toddlers (18 up to 36 months) Part-time			0	0.9900	0.0000
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time			0	1.8000	0.0000
Three Years Old Part-time	28		28	1.1475	32.1300
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time			0	1.0000	0.0000
Four Years and Older Part-time			0	0.6375	0.0000
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time			0	2.4000	0.0000
Exceptional Needs Part-time			0	1.5300	0.0000
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time			0	1.2000	0.0000
Dual Language Learner Part-time	314		314	0.6375	200.1750

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6375	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.5300	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	342	0	342	N/A	232.3050

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

Service County: San Diego

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.2240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.9000	0.0000
Toddlers (18 up to 36 months) Part-time			0	1.0900	0.0000
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time			0	1.9000	0.0000
Three Years Old Part-time			0	1.2475	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time			0	1.1000	0.0000
Four Years and Older Part-time			0	0.7375	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time			0	1.6300	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time			0	1.3000	0.0000
Dual Language Learner Part-time			0	0.7375	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7375	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.6300	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	0	0	0	N/A	0.0000

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Expenditures by State Category – California State Preschool Program For the Year Ended June 30, 2023

	CDE CSPP 2422	Total CDE CD Contracts
Direct payments to providers:		
1000 Certificated salaries	\$ 340,907	\$ 340,907
2000 Classified salaries	440,431	440,431
3000 Employee benefits	238,360	238,360
4000 Books and supplies	15,899	15,899
5000 Services and other operating expenses	219,617	219,617
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>86,192</u>	<u>86,192</u>
Total expenses claimed for reimbursement (b)	1,341,406	1,341,406
Total supplemental expenses	<u>62,195</u>	<u>62,195</u>
Total Expenditures	<u>\$ 1,403,601</u>	<u>\$ 1,403,601</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, 2023

	CDE CSPP 2422	Total CDE CD Contracts	Non-CDE Programs	Total
Revenue and Support				
Government contracts:				
Childcare and development programs	\$ 1,302,361	\$ 1,302,361	\$ 14,355,367	\$ 15,657,728
Child care food program	39,045	39,045	490,467	529,512
Supplemental revenue	62,195	62,195	-	62,195
Subtotal - government contracts	<u>1,403,601</u>	<u>1,403,601</u>	<u>14,845,834</u>	<u>16,249,435</u>
In-kind contributions income	-	-	-	-
Unrestricted contributions and other income	-	-	15,932	15,932
Transfers from CD reserves	-	-	-	-
Family fees - certified children	-	-	-	-
Family fees - noncertified children	-	-	-	-
Interest income	-	-	-	-
Other income	-	-	23,218	23,218
	<u>1,403,601</u>	<u>1,403,601</u>	<u>14,884,984</u>	<u>16,288,585</u>
Total revenue and support	<u>1,403,601</u>	<u>1,403,601</u>	<u>14,884,984</u>	<u>16,288,585</u>
Expenses:				
Provider payments	-	-	-	-
Salaries	827,233	827,233	6,941,395	7,768,628
Employee benefits	254,660	254,660	2,192,088	2,446,748
Books and supplies	-	-	516,543	516,543
Rents and leases	127,863	127,863	988,635	1,116,498
Other operating expenses	107,653	107,653	1,686,497	1,794,150
Building repairs and maintenance	-	-	343,329	343,329
Equipment expense	-	-	61,297	61,297
Depreciation	-	-	221,933	221,933
In-kind contributions expense	-	-	-	-
General, administrative, and indirect	86,192	86,192	2,140,121	2,226,313
	<u>1,403,601</u>	<u>1,403,601</u>	<u>15,091,838</u>	<u>16,495,439</u>
Total expenses	<u>1,403,601</u>	<u>1,403,601</u>	<u>15,091,838</u>	<u>16,495,439</u>
Change in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (206,854)</u>	<u>\$ (206,854)</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, 2023

	<u>CDE CSPP 2422</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	-	-
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, 2023

	<u>CDE CSPP 2422</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	-	-
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, 2023

	<u>CDE CSPP 2422</u>	<u>Total CDE CD Contracts</u>
Salaries	\$ -	\$ -
Employee benefits	-	-
Books and Supplies	-	-
Services and other operating expenses	7,760	7,760
Depreciation on non-CDE-funded assets used in program	-	-
Indirect costs	<u>86,192</u>	<u>86,192</u>
 Total	 <u>\$ 93,952</u>	 <u>\$ 93,952</u>

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Notes to Child Development Contract Supplemental Information – California State Preschool Program For the Year Ended June 30, 2023

1. All Kids Academy Head Start, Inc. (the "Organization") did not claim any interest expense as an allowable reimbursable expense for the year ended June 30, 2023. During the year ended June 30, 2023, the Organization did not incur any interest expense.
2. The Organization did not claim any related party rent/lease expense as an allowable reimbursable expense for the year ended June 30, 2023. During the year ended June 30, 2023, the Organization did not incur any related party rent/lease expense.
3. The Organization did not claim any bad debt expense as an allowable reimbursable expense for the year ended June 30, 2023. During the year ended June 30, 2023, the Organization did not incur any bad debt expense.

See accompanying independent auditors' report.

ALL KIDS ACADEMY HEAD START, INC.

Schedule of Findings and Questioned Costs For the Year Ended June 30, 2023

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

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.