FACES SF

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

June 30, 2022
(With Comparative Totals for 2021)

armanino

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
FACES SF
San Francisco, California

Opinion

We have audited the accompanying financial statements of FACES SF (the "Organization"), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of FACES SF as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis of Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of FACES SF 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.

Report on Summarized Comparative Information

We have previously audited FACES SF's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 15, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of FACES SF'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 FACES SF's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information shown on pages 30 - 64 for California Department of Education is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2022, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Armanino LLP

Armanino[LLP]
San Francisco, California

December 15, 2022

FACES SF
Statement of Financial Position
June 30, 2022
(With Comparative Totals for 2021)

	2022	2021
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,204,690	$ 2,421,951
Investments	3,719,919	4,129,938
Grants receivable	2,295,013	1,306,434
Other accounts receivable	409	409
Prepaid and other current assets	8,313	2,259
Total current assets	8,228,344	7,860,991
Property and equipment, net	43,400	8,861
Total assets	$ 8,271,744	$ 7,869,852
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 415,901	$ 700,724
Accrued expenses	1,626,689	1,651,801
Deferred revenue	341,097	-
Note payable - Paycheck Protection Program	-	149,000
Total current liabilities	2,383,687	2,501,525
Net assets		
Without donor restrictions	5,512,876	4,986,646
With donor restrictions	375,181	381,681
Total net assets	5,888,057	5,368,327
Total liabilities and net assets	$ 8,271,744	$ 7,869,852

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

FACES SF
Statement of Activities
For the Year Ended June 30, 2022
(With Comparative Totals for 2021)

	Without Donor Restrictions	With Donor Restrictions	2022 Total	2021 Total
Revenues, gains, and other support				
Grants and contracts	$ 13,883,832	$ -	$ 13,883,832	$ 12,023,829
Program service fees	38,070	-	38,070	173,975
Contributions	366,788	-	366,788	462,690
In-kind contributions	120,000	-	120,000	120,000
Forgiveness of note payable - Paycheck Protection Program	149,000	-	149,000	625,000
Realized and unrealized gains (losses) on investments, net	(508,104)	-	(508,104)	584,490
Interest and dividends, net of investment fees	98,088	-	98,088	115,740
Net assets released from restrictions	6,500	(6,500)	-	-
Total revenues, gains, and other support	14,154,174	(6,500)	14,147,674	14,105,724
Functional expenses				
Program services	12,665,171	-	12,665,171	12,148,890
Management and general	533,807	-	533,807	529,701
Fundraising	428,966	-	428,966	311,849
Total functional expenses	13,627,944	-	13,627,944	12,990,440
Change in net assets	526,230	(6,500)	519,730	1,115,284
Net assets, beginning of year	4,986,646	381,681	5,368,327	4,253,043
Net assets, end of year	$ 5,512,876	$ 375,181	$ 5,888,057	$ 5,368,327

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

FACES SF
Statement of Functional Expenses
For the Year Ended June 30, 2022
(With Comparative Totals for 2021)

	Program Services	Management and General	Fundraising	2022 Total	2021 Total
Personnel expenses					
Salaries and wages	$ 4,615,676	$ 303,262	$ 263,554	$ 5,182,492	$ 4,962,994
Payroll taxes	397,473	31,049	23,488	452,010	393,888
Employee benefits	1,299,766	119,787	59,226	1,478,779	1,305,604
Total personnel expenses	6,312,915	454,098	346,268	7,113,281	6,662,486
Program supplies and materials	283,968	-	-	283,968	244,908
Office supplies	20,661	2,521	2,410	25,592	30,719
Program support, services and activities	1,863,490	(9,074)	8,457	1,862,873	1,261,768
Program provider payments	3,153,453	-	-	3,153,453	3,740,219
Rent	227,817	4,035	4,035	235,887	221,318
Utilities	31,851	1,555	1,555	34,961	31,847
Equipment rental	106,266	8,651	1,868	116,785	36,211
Repairs and maintenance	367,288	12,307	5,834	385,429	243,175
Insurance, licenses, fees and taxes	111,033	10,185	18,892	140,110	118,046
Outside Services	137,269	47,659	34,499	219,427	237,209
Staff development	40,299	1,870	5,148	47,317	122,034
Depreciation	8,861	-	-	8,861	40,500
	$ 12,665,171	$ 533,807	$ 428,966	$ 13,627,944	$ 12,990,440

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

FACES SF
Statement of Cash Flows
For the Year Ended June 30, 2022
(With Comparative Totals for 2021)

	2022	2021
Cash flows from operating activities		
Change in net assets	$ 519,730	$ 1,115,284
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities		
Depreciation	8,861	40,500
Realized and unrealized losses (gains) on investments	508,104	(584,490)
Forgiveness of note payable - Paycheck Protection Program	(149,000)	(625,000)
Grants receivable	(988,579)	(683,629)
Other accounts receivable	-	3,899
Prepaid and other current assets	(6,054)	-
Accounts payable	(284,823)	586,898
Accrued expenses	(25,112)	635,859
Deferred revenue	341,097	-
Net cash provided by (used in) operating activities	(75,776)	489,321
Cash flows from investing activities		
Purchase of investments	(98,085)	(115,736)
Purchase of equipment	(43,400)	-
Net cash used in investing activities	(141,485)	(115,736)
Cash flows from financing activities		
Proceeds from Paycheck Protection Program loan	-	149,000
Net cash provided by financing activities	-	149,000
Net increase (decrease) in cash	(217,261)	522,585
Cash and cash equivalents, beginning of year	2,421,951	1,899,366
Cash and cash equivalents, end of year	$ 2,204,690	$ 2,421,951

Supplemental disclosures of cash flow information

Cash paid during the year for		
Taxes	$ -	$ 1,236

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

FACES SF
Notes to Financial Statements
June 30, 2022

1. NATURE OF OPERATIONS

FACES SF (the "Organization"), also known as Family and Child Empowerment Services San Francisco, is a California nonprofit public benefit corporation. The Whitney Young Child Development Center and the Florence Crittenton Services merged on July 1, 2011 to create a single organization that is dedicated to serving families in need, helping them become independent, healthy, and financially stable. Through licensed and subsidized child care, job training, and family support services, the Organization is improving the overall health and well-being of San Francisco's underserved communities. The many programs of the Organization are primarily funded by the California Department of Education, the federal government, the City and County of San Francisco, donations, parent fees and special grants.

- *Child Development Program* - The Organization provides subsidized early childhood education at three sites across San Francisco for infant/toddlers, preschool, and after-school enrichment for K-6th grade. Services are delivered in English, Spanish, and Chinese. Children are given age-appropriate learning opportunities that focus on creative expression, social and emotional development, and wellness and physical development. In addition, the Organization also manages a Family Child Care Network of over 50 licensed home child care providers in San Francisco, placing children from low-income families in culturally suitable arrangements.
- *Workforce Development Program* - The Organization offers a community-based workforce program in San Francisco through a combination of education, barrier removal, referral, job readiness and placement and supportive services. The program is located in Visitacion Valley and the Organization strives to bridge the gap between the job seeker and local companies looking for qualified candidates. The Organization provides resume assistance, job search workshops, computer access, job leads, scheduled hiring events, and job fairs. The Organization has language capacity in English, Spanish, Mandarin and Cantonese. The Visitation Valley COVID Team leads coordination of several community-based organizations that provide free community COVID testing, vaccinations and wrap-around services for individuals and families specifically in the Visitation Valley and Sunnydale community.
- *Family Support Program* - The Family Support Program provides families with enrollment, engagement, and family support services, particularly for those families who have children with special needs. Through family events, information sessions, a weekly food bank, teacher professional development, push-in and pull-out intervention, and 1:1 coaching session with individual families, the Organization helps ensure that every family has the support they need to thrive as a whole unit.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of accounting and financial statement presentation

In accordance with accounting principles generally accepted in the United States of America, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of accounting and financial statement presentation (continued)

Net assets without donor restrictions - Net assets not subject to donor-imposed stipulations and available to support the Organization's general operations.

Net assets with donor restrictions - Net assets subject to donor-imposed stipulations that will be met by actions of the Organization and/or the passage of time, as well as net assets subject to donor-imposed stipulations that require they be maintained in perpetuity. The Organization has no net assets required to be held in perpetuity as of June 30, 2022.

Revenues are reported as increases in net assets without donor restrictions unless use of the related assets are limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

Cash and cash equivalents

The Organization places its cash and cash equivalents with high credit quality institutions. Periodically, such investments may be in excess of federally-insured limits. For purposes of the statement of cash flows, the Organization considers highly-liquid investments with original maturities of three months or less to be cash equivalents.

Investments

Investments are comprised of mutual funds, common and foreign stocks, corporate and foreign bonds and money market deposits. Mutual funds and stocks are reported at fair value as determined by quoted market prices in active markets. Bonds are valued based upon the most recent bid quotation for identical or similar obligations provided by independent pricing services and from broker quotations. Short-term, money market deposits that are not used for operations are treated as investments. Investment income and realized and unrealized gains or losses are reflected as increases or decreases in net assets without donor restrictions, unless their use is restricted by the donor.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fair value measurements

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. The Organization determines the fair values of its assets and liabilities based on a fair value hierarchy that includes three levels of inputs that may be used to measure fair value (Level 1, Level 2 and Level 3). Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date. An active market is a market in which transactions occur with sufficient frequency and volume to provide pricing information on an ongoing basis. Level 2 inputs are inputs, other than quoted prices, that are observable for the asset or liability, either directly or indirectly. Level 3 inputs are unobservable inputs for the asset or liability.

The Organization's investments are classified as Level 1 and are valued at closing market prices and bid quotations on the date of business closest to June 30.

Grants receivable

Grants receivable consist of amounts due from governmental agencies. Reserves for potential bad debts are maintained based on past experience and management's review of outstanding receivables. Amounts that are deemed uncollectible are charged to expense in the period collection efforts have been exhausted. There was no allowance for uncollectible grants receivable as of June 30, 2022, as management determined all accounts to be collectible.

Property and equipment

Property and equipment are stated at cost, or if donated, at fair value at time of donation. Asset acquisitions greater than $5,000 and a life expectancy of greater than one year are capitalized. Depreciation and amortization is computed using the straight-line method over the lesser of estimated useful lives of the related assets or the related lease term, which range from 3 to 10 years. Expenditures for maintenance and repairs are charged to expense as incurred.

Property and equipment are reviewed for impairment when circumstances indicate the carrying amount of an asset may not be recoverable. Impairment is recognized if the fair value of the asset is less than the carrying value. When an impairment loss is recognized, the asset's carrying value is reduced to its estimated fair value.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Grants and contracts

Government grants are generally received under contracts from federal, state, county and city agencies. These contracts are conditioned upon certain performance requirements and/ or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. The Organization has elected a simultaneous release option to account for these grants and contracts and thus are recorded as grants and contracts without donor restriction upon satisfaction of the barriers. Amounts received prior to incurring qualifying expenditures or performing the required services are reported as deferred revenue. The Organization received cost-reimbursable grants of approximately $1,536,773 that have not been recognized at June 30, 2022 because qualifying expenditures have not yet been incurred.

Contributions

Contributions, including unconditional promises to give, are recognized as revenue in the period received. Conditional promises to give are not recognized until they become unconditional; that is when the barrier has been overcome and right or release/right of return no longer exists. Contributions of assets other than cash are recorded at their estimated fair value. Contributions that are not expected to be collected until after year-end are considered contributions receivable. Contributions receivable with due dates extending beyond one year are recorded at the present value of their estimated future cash flows. There were no contributions receivable as of June 30, 2022. Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue within net assets with donor restrictions, and a reclassification to net assets without donor restrictions is made to reflect the expiration of such restrictions.

In-kind contributions

In-kind contributions are recorded at the estimated fair value at the date the contribution is made. Contributed services are reflected in the financial statements at the fair value of the services received. Contributions of services are recognized if the services received create or enhance non-financial assets or require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

Concentrations of credit risk

The Organization receives a substantial amount of its support from federal, state and local governments. As of June 30, 2022, approximately 100% of grants receivable were comprised of amounts due from two governmental funders. For the year ended June 30, 2022, approximately 93% of grant and contract revenue was derived from two governmental funding agencies. A significant reduction in the level of this support, if this were to occur, may have an effect on the Organization's programs and activities.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Functional allocation of expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other function but provide for the overall support and direction of the Organization.

Income tax status

The Organization is a qualified organization exempt from federal and California income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code (IRC) and 23701(d) of the State of California Revenue and Taxation Code.

The Organization has evaluated its current tax positions and has concluded that as of June 30, 2022, the Organization does not have any significant uncertain tax positions for which a reserve would be necessary.

Use of estimates

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

Comparative financial information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended June 30, 2021 from which the summarized information was derived.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Change in accounting principle

In September 2020, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2020-07, *Presentation and Disclosure by Not-for-Profit Entities for Contributed Nonfinancial Assets*. The standard requires nonprofits to expand their financial statement presentation and disclosure of contributed nonfinancial assets, including in-kind contributions. The standard includes disclosure of information on an entity's policies on contributed nonfinancial assets about monetization and utilization during the reporting period, information on donor-imposed restrictions, and valuation techniques. The Organization adopted ASU 2020-07 with a date of the initial application of July 1, 2021, using the full retrospective method.

The adoption of ASU 2020-07 did not have a significant impact on the Organization's financial position, result of operations, or cash flows. The Organization has updated disclosures as necessary (See Note 8).

Subsequent events

The Organization has evaluated subsequent events through December 15, 2022, the date the financial statements were available to be issued. No subsequent events have occurred that would have a material impact on the presentation of the Organization's financial statements.

3. INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments consisted of the following:

Money market funds	$ 38,692
Mutual funds	801,205
Domestic and foreign common stocks	2,188,099
Corporate and foreign bonds	691,923
	$ 3,719,919

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2022:

	Level 1	Level 2	Level 3	Fair Value
Money market funds	$ 38,692	$ -	$ -	$ 38,692
Mutual funds	801,205	-	-	801,205
Domestic common and foreign stocks	2,188,099	-	-	2,188,099
Corporate bonds	691,923	-	-	691,923
	$ 3,719,919	$ -	$ -	$ 3,719,919

4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

Vehicles	$ 80,477
Furniture and equipment	290,518
	370,995
Accumulated depreciation	(327,595)
	$ 43,400

Depreciation expense amounted to $8,861 for the year ended June 30, 2022.

5. ACCRUED EXPENSES

Accrued expenses consisted of the following:

Accrued expenses	$ 133,783
Accrued provider payments	247,939
Accrued salaries and wages	353,639
Accrued retirement plan contributions	709,435
Accrued vacation	181,893
	$ 1,626,689

6. NOTE PAYABLE - PAYCHECK PROTECTION PROGRAM

In April 2020, the Organization received loan proceeds of $1,250,000 from a promissory note issued by City National Bank, under the Paycheck Protection Program ("PPP") which was established under the Coronavirus Aid, Relief, and Economic Security ("CARES") Act and is administered by the U.S. Small Business Administration ("SBA"). In accordance with a safe harbor provision provided by the SBA, the Organization repaid $625,000 of the loan proceeds on May 13, 2020. The term of the loan was two years and the annual interest rate was 1.00%. Payments of principal and interest were deferred for the first ten months of the loan. Under the terms of the CARES Act, PPP loan recipients can apply for and be granted forgiveness for all or a portion of the loans granted under the PPP. Such forgiveness will be determined based on the use of the loan proceeds for payroll costs, rent and utility expenses and the maintenance of workforce and compensation levels with certain limitations. During 2021, the Organization applied for forgiveness of the PPP loan and received notification in April 2021 that the principal balance and related accrued interest for the PPP loan had been forgiven in full. The forgiveness of the loan totaling $625,000 was recorded as a gain on the statement of activities for the year ended June 30, 2021.

6. NOTE PAYABLE - PAYCHECK PROTECTION PROGRAM (continued)

On February 16, 2021, the Organization received its second disbursement of PPP loan proceeds in the amount of $149,000 from a promissory note issued by City National Bank. The term of the loan is five years and the annual interest rate is 1.00% with payments of principal and interest being deferred up to the first ten months of the loan. Consistent with the terms of the first PPP loan, the Organization can apply for and can be granted forgiveness for all or a portion of the loan proceeds. The Organization received notification on March 10, 2022 that the entirety of the loan was forgiven by the SBA. The forgiveness of the loan totaling $149,000 has been recorded as a gain on the statement of activities for the year ended June 30, 2022.

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following:

Restricted for a specific purpose	
Job placement and readiness	$ 234,380
Masonic playground	1,200
Bayview - Hunters Point renovations	85,576
Summer meals for children	45,000
Other	9,025
	$ 375,181

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

Restricted for a specified purpose	
Job placement and readiness	$ 6,500
	$ 6,500

8. IN-KIND CONTRIBUTIONS

In-kind contributions for the year ended June 30, 2022 were as followed:

Donated rent	$ 120,000

Donated rent is valued at the estimated fair market value based on current rates for similar properties in the neighborhood. The in-kind rent received during the year ended June 30, 2022 included no donor restrictions. Contributed rent was utilized by the Organization for its child development and family support programs (see Note 9).

9. COMMITMENTS AND CONTINGENCIES

Obligations under operating leases

The Organization leases the premises for four locations under operating leases:

The Organization maintains a lease agreement with the City and County of San Francisco for a facility in Visitacion Valley, San Francisco. The lease commenced on July 1, 2018 and has the option to extend year to year, through June 30, 2022. The lease agreement requires monthly payments of $2,651 and that the premises be used for a community service program.

The Organization maintains a lease agreement with the City and County of San Francisco for a facility in Bayview, San Francisco. The lease commenced on August 6, 2006 and operates on a month to month basis. No rental payment is required provided that the premises be used as a childcare center. The fair value of the monthly rent is approximately $8,000 per month and has been recorded as in-kind contribution revenue on the statement of activities.

The Organization maintains a lease agreement with a nonprofit organization for a facility on Masonic Avenue in San Francisco. The lease agreement requires monthly payments ranging from $6,495 to $6,826 through the end of the lease term of December 31, 2023.

The Organization maintains a sublease agreement with a California public non-profit corporation, the San Francisco Housing Authority, for a facility in Hayes Valley, San Francisco. The lease commenced on March 1, 2011 with an initial three year term, and an option to extend for two consecutive five year terms. The Organization exercised their option for two consecutive five-year term renewals which will expire in February 2024. The annual rent amounts to $1. The fair value of the monthly rent is approximately $2,000 per month and has been recorded as in-kind contribution revenue on the statement of activities.

The scheduled minimum lease payments under the lease terms are as follows:

Year ending June 30,	
2023	$ 81,501
2024	40,953
	$ 122,454

Rent expense amounted to $235,887 for the year ended June 30, 2022.

9. COMMITMENTS AND CONTINGENCIES (continued)

Contracts

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

10. EMPLOYEE BENEFIT PLAN

The Organization has a salary reduction contribution plan pursuant to Section 403(b) of the Internal Revenue Code (IRC), covering substantially of all of its employees. Under the plan, employees are allowed contribute a specified percentage of their salary, or a fixed dollar amount, to the plan up to amounts allowed by the IRC. The Organization makes a two-percent matching nonelective contribution to eligible employees. Total contributions made by the Organization for 2022 totaled $876,796.

11. LIQUIDITY AND FUNDS AVAILABLE

As part of the Organization's liquidity management, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To meet liquidity needs, the Organization has cash and cash equivalents, receivables, and investments available.

The following is a quantitative disclosure which describes assets that are available within one year of June 30, 2022 to fund general expenditures and other obligations when they become due:

Financial assets	
Cash and cash equivalents	$ 2,204,690
Investments	3,719,919
Grants receivable	2,295,013
Other accounts receivable	409
	8,220,031
Less: amounts unavailable for general expenditures	
Net assets restricted for a specific purpose	(375,181)
	(375,181)
	$ 7,844,850

The Organization has financial assets available at June 30, 2022 to cover approximately 7 months of operating expenses based on the actual fiscal year 2022 expenses.

SINGLE AUDIT REPORTS AND SCHEDULES

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors
FACES SF
San Francisco, 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 FACES SF (the "Organization"), which comprise the statement of financial position as of June 30, 2022, 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, 2022.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Armanino LLP
San Francisco, California

December 15, 2022

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

To the Board of Directors
FACES SF
San Francisco, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited FACES SF (the "Organization")'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Armanino LLP

Armanino[LLP]
San Francisco, California

December 15, 2022

FACES SF
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2022

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Total Federal Expenditures
Expenditures of Federal Awards			
U.S. Department of Labor			
Pass-through program from City and County of San Francisco Office of Economic and Workforce Development:			
Workforce Innovation and Opportunity Act Adult Program	17.258	n/a	$ 170,000
Total U.S. Department of Labor			170,000
U.S. Department of Agriculture			
Pass-through program from California State Department of Education:			
Child and Adult Care Food Program	10.558	04463-CACFP-38-NP-CS	148,823
Total U.S. Department of Agriculture			148,823
U.S. Department of Health & Human Services			
CCDF Cluster			
Pass-through program from California Department of Education:			
Child Care and Development Block Grant	93.596	38-B603-007	1,939,686
Total U.S. Department of Health & Human Services			1,939,686
Total Expenditures of Federal Awards			2,258,509
Expenditures of State Awards			
California Department of Education			
Child Development Division			
California State Preschool Program (CSPP-1484)	n/a	38-B603-00-0	1,538,257
General Child Care & Development Program (CCTR-1227)	n/a	38-B603-00-0	4,761,359
Total Expenditures of State Awards			6,299,616
Total Expenditures of Federal and State Awards			$ 8,558,125

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

FACES SF
Notes to Schedule of Expenditures of Federal and State Awards
June 30, 2022

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards (the "Schedule") includes the federal and state award activity of FACES SF (the "Organization") under programs of the federal government and State of California for the year ended June 30, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements*, *Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the California Department of Education. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. INDIRECT COST RATE

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

FACES SF
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Federal Awards

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

Identification of major programs:

Name of Federal Program or Cluster	Assistance Listing Number
Child Care and Development Fund Cluster Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596

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

FACES SF
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2022

SECTION II - SUMMARY OF FINANCIAL STATEMENT FINDINGS

There are no financial statement findings to be reported.

SECTION III - SUMMARY OF FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There are no federal award findings to be reported.

FACES SF
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2022

There were no prior year findings.

SUPPORTING SCHEDULES REQUIRED BY THE CALIFORNIA DEPARTMENT OF EDUCATION

APPENDIX A
CHILD CARE SUPPLEMENTAL INFORMATION

FACES SF
General Information
For the Year Ended June 30, 2022

Agency Name	FACES SF (Family and Child Empowerment Services San Francisco)
Contract Numbers	General Child Care - CCTR-1227 Full Day Preschool - CSPP-1484 04463-CACFP-38-NP-CS
Type of Agency	Private Nonprofit Corporation
Address	1101 Masonic Avenue San Francisco, California 94117
Name of Executive Director	Jonathan Scholnick
Telephone Number	(415) 567-2357
Audit Period	July 1, 2021 through June 30, 2022
Number of Operations Days of Agency	246
Scheduled Daily Hours of Operation	Bayview/Hunters Point: 7:00am to 6:00pm Haight Ashbury: 7:00am to 6:00pm Hayes Valley: 7:00am to 5:30pm

FACES SF
Combining Statement of Activities
For the Year Ended June 30, 2022

	General Child Care CCTR-1227	Full Day Preschool CSPP-1484	DCYF	Workforce Program	Non-Government Programs	2022 Total
Revenue, gains and other support						
Grants and contracts	$ 8,893,150	$ 1,788,765	$ 454,715	$ 2,448,244	$ 150,135	$ 13,735,009
Child nutrition program	120,516	28,307	-	-	-	148,823
Program service fees	30,429	7,641	-	-	-	38,070
Contributions	-	-	-	-	366,788	366,788
In-kind contributions	96,000	24,000	-	-	-	120,000
Forgiveness of note payable - Paycheck Protection Program	-	-	-	-	149,000	149,000
Realized and unrealized gains (losses) on investments, net	-	-	-	-	(508,104)	(508,104)
Interest and dividends, net of investment fees	-	-	-	-	98,088	98,088
Total	9,140,095	1,848,713	454,715	2,448,244	255,907	14,147,674
Total revenue, gains and other support	9,140,095	1,848,713	454,715	2,448,244	255,907	14,147,674
Operating expenses						
Salaries	3,340,764	1,047,290	283,904	510,533	-	5,182,491
Payroll taxes and employee benefits	1,242,955	371,769	142,595	173,470	-	1,930,789
Books and supplies	219,251	71,631	12,413	6,265	-	309,560
Program provider payments	3,153,453	-	-	-	-	3,153,453
Contracted services and other operating expenses	1,034,487	382,620	11,086	1,499,518	115,079	3,042,790
Depreciation expense	7,067	1,794	-	-	-	8,861
Total operating expenses	8,997,977	1,875,104	449,998	2,189,786	115,079	13,627,944
Changes in net assets	$ 142,118	$ (26,391)	$ 4,717	$ 258,458	$ 140,828	$ 519,730

FACES SF
Combining Schedule of Renovation and Repair Expenditures
For the Year Ended June 30, 2022

	General Child Care CCTR-1227	Full Day Preschool CSPP-1484	Total
Unit cost under $10,000			
None	$ -	$ -	$ -
	-	-	-
Unit cost over $10,000 (with CDE Approval)			
None	-	-	-
	-	-	-
Unit cost over $10,000 (without CDE Approval)			
None	-	-	-
	$ -	$ -	$ -

FACES SF
Combining Schedule of Equipment Expenditures
For the Year Ended June 30, 2022

	General Child Care CCTR-1227	Full Day Preschool CSPP-1484	Total
Unit cost under $10,000			
None	$ -	$ -	$ -
	-	-	-
Unit cost over $10,000 (with CDE Approval)			
None	-	-	-
	-	-	-
Unit cost over $10,000 (without CDE Approval)			
None	-	-	-
	$ -	$ -	$ -

FACES SF
Combining Schedule of Administrative Costs
For the Year Ended June 30, 2022

	General Child Care CCTR-1227	Full Day Preschool CSPP-1484	Non-CDE	Total
Salaries	$ 453,453	$ 113,363	$ -	$ 566,816
Payroll taxes and employee benefits	186,841	46,710	-	233,551
Books and supplies	3,945	986	-	4,931
Contracted services and other operating expenses	125,792	31,448	-	157,240
	$ 770,031	$ 192,507	$ -	$ 962,538

FACES SF
Combining Schedule of Expenditures by State Categories
For the Year Ended June 30, 2022

		General Child Care CCTR-1227	Full Day Preschool CSPP-1484
1000	**CERTIFIED SALARIES**		
1000	Certified salaries	$ 2,117,219	$ 841,976
2000	**CLASSIFIED SALARIES**		
2000	Classified salaries	1,223,545	205,314
		1,223,545	205,314
3000	**EMPLOYEE BENEFITS**		
3000	Employee benefits	1,242,955	371,769
		1,242,955	371,769
4000	**BOOKS, SUPPLIES AND EQUIPMENT**		
4000	Books and supplies	219,251	71,631
		219,251	71,631
5000	**SERVICES/OTHER OPERATING EXPENSES**		
5000	Services and other operating expenses	1,034,487	382,620
		1,034,487	382,620
	OTHER		
	Direct Payments to Providers (FCCH only)	3,153,453	-
	Depreciation or use allowance	7,067	1,794
		3,160,520	1,794
	Total expenditures by state categories	8,997,977	1,875,104
	Total of reimbursable and non-reimbursable expenditures	$ 8,997,977	$ 1,875,104

FACES SF
Notes to Child Care Supplementary Information
For the Years Ended June 30, 2022 and 2021

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. No interest expense was claimed to a child development contract for the year ended June 30, 2022.

2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independ entappraiser, licensed by the California Office of Real Estate Appraisers. No related party rent expense was claimed as a reimbursable expense for the year ended June 30, 2022.

3. Bad debt expense is unallowable unless it relates to uncollected family fee swhere documentation of adequate collection attempts exists. No bad debtexpense was claimed to a child development contract for the year ended June 30, 2022.

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

AUDITED ATTENDANCE AND FISCAL REPORT FOR CHILD DEVELOPMENT PROGRAMS WITH EARLY CHILDHOOD MENTAL HEALTH CONSULTATION SERVICES

Fiscal Year Ending June 30, 2022

Contract Number CCTR-1227

Vendor Code B603

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 1 - Days of Enrollment Certified Children in Classrooms with Mental Health Consultation Services Recipient(s)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	
Infants (up to 18 months) Full-time	1,363		1,363	2.4900	3,393.87
Infants (up to 18 months) Three-quarters-time (July to December 2021)	24		24	1.8800	45.12
Infants (up to 18 months) One-half-time	32		32	1.3920	44.544
Toddlers (18 up to 36 months) Full-time-plus				2.1740	
Toddlers (18 up to 36 months) Full-time	6,092		6,092	1.8500	11,270.2
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	66		66	1.4000	92.4
Toddlers (18 up to 36 months) One-half-time	152		152	1.0400	158.08
Three Years and Older Full-time-plus				1.2300	
Three Years and Older Full-time	2,695		2,695	1.0500	2,829.75
Three Years and Older Three-quarters-time (July to December 2021)	249		249	0.8000	199.2
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	5,126		5,126	0.6000	3,075.6
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus	9		9	1.8672	16.8048
Exceptional Needs Full-time	148		148	1.5900	235.32
Exceptional Needs Three-quarters-time (July to December 2021)	8		8	1.2050	9.64
Exceptional Needs One-half-time	385		385	0.8970	345.345

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 1 - Days of Enrollment Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (continued)

	Column A Cumulative CDNFS 9500MHCS	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				1.3480	
Limited and Non-English Proficient Full-time	435		435	1.1500	500.25
Limited and Non-English Proficient Three-quarters-time (July to December 2021)	79		79	0.8750	69.125
Limited and Non-English Proficient One-half-time	818		818	0.6550	535.79
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time	67		67	1.1500	77.05
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)	2		2	0.8750	1.75
At Risk of Abuse or Neglect One-half-time	2		2	0.6550	1.31
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**17,752**		**17,752**	**N/A**	**22,901.1488**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**15,377**		**15,377**	**N/A**	**N/A**

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

☐ NO MENTAL HEALTH CONSULTATION SERVICES RECIPIENT NON-CERTIFIED CHILDREN
Check this box (omit page 3-4) and continue to Certified Children Section on page 5.

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Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	
Infants (up to 18 months) Full-time				2.4900	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8800	
Infants (up to 18 months) One-half-time				1.3920	
Toddlers (18 up to 36 months) Full-time-plus				2.1740	
Toddlers (18 up to 36 months) Full-time	70		70	1.8500	129.5
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	3		3	1.4000	4.2
Toddlers (18 up to 36 months) One-half-time				1.0400	
Three Years and Older Full-time-plus				1.2300	
Three Years and Older Full-time				1.0500	
Three Years and Older Three-quarters-time (July to December 2021)				0.8000	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.6000	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8672	
Exceptional Needs Full-time				1.5900	
Exceptional Needs Three-quarters-time (July to December 2021)				1.2050	
Exceptional Needs One-half-time				0.8970	

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (continued)

	Column A Cumulative CDNFS 9500MHCS	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				1.3480	
Limited and Non-English Proficient Full-time				1.1500	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8750	
Limited and Non-English Proficient One-half-time				0.6550	
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time				1.1500	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8750	
At Risk of Abuse or Neglect One-half-time				0.6550	
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**73**		**73**	**N/A**	**133.7**

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time	8,768		8,768	2.4400	21,393.92
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time	8		8	1.3420	10.736
Toddlers (18 up to 36 months) Full-time-plus	252		252	2.1240	535.248
Toddlers (18 up to 36 months) Full-time	14,520		14,520	1.8000	26,136
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)				1.3500	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus	204		204	1.1800	240.72
Three Years and Older Full-time	1,300		1,300	1.0000	1,300
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	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	128		128	1.2980	166.144
Limited and Non-English Proficient Full-time	10,188		10,188	1.1000	11,206.8
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL CERTIFIED DAYS OF ENROLLMENT	**35,368**		**35,368**	**N/A**	**60,989.568**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**35,368**		**35,368**	**N/A**	**N/A**

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

☒ NO NON-CERTIFIED CHILDREN Check this box (omit pages 7-8) and continue to Revenue Section on page 9.

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)				1.3500	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 4 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	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	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				**N/A**	

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	120,516		120,516
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other: OECE, In-Kind, Parent Fees - Certified	2,025,957	263,985	2,289,942
Restricted Income - Subtotal	**2,146,473**	**263,985**	**2,410,458**
Transfer From Reserve			
Waived Family Fees for Certified Children	201,247		201,247
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	28,901	-309	28,592
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**2,175,374**	**263,676**	**2,439,050**

Comments:

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Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	3,153,453		3,153,453
1000 Certificated Salaries	2,117,219		2,117,219
2000 Classified Salaries	1,223,545		1,223,545
3000 Employee Benefits	1,250,793	-7,838	1,242,955
4000 Books and Supplies	127,286	91,965	219,251
5000 Services and Other Operating Expenses	969,991	64,496	1,034,487
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	7,068	-1	7,067
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**8,849,355**	**148,622**	**8,997,977**
Total Administrative Cost (included in Section 6 above)	626,083	143,948	770,031
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

☒ No SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 11.

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Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses			

Contract Number CCTR-1227

Full Name of Contractor FACES SF (Family & Child Empowerment Services San Francisco)

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	53,120		53,120
Days of Operation	246		246
Days of Attendance	50,745		50,745
Restricted Program Income	2,146,473	263,985	2,410,458
Transfer from Reserve			
Waived Family Fees for Certified Children	201,247		201,247
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	3,153,453		3,153,453
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	8,849,355	148,622	8,997,977
Total Administrative Cost	626,083	143,948	770,031
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 83,890.7168

Total Non-Certified Adjusted Days of Enrollment 133.7

Independent auditor's assurances on agency's compliance with contract funding terms and conditions and program requirements for programs that transferred to the California Department of Social Services on July 1, 2021 pursuant to WIC Section 10203(b):

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 10 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 9. If necessary, attach additional sheets to explain adjustments.

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Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) **Contract Number:** CSPP-1484

California State Preschool Program – Form 2B
Certified Children Receiving Mental Health Consultation Services
Days of Enrollment and Attendance from January 2022 – June 2022

Service County: San Francisco

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 and Older Full-time-plus			0	1.2300	0.0000
Three Years and Older Full-time	8,048		8,048	1.0500	8,450.4000
Three Years and Older One-half-time	179		179	0.6786	121.4694
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs One-half-time			0	1.0180	0.0000
Dual Language Learner Full-time-plus			0	1.3480	0.0000
Dual Language Learner Full-time	3,674		3,674	1.1500	4,225.1000
Dual Language Learner One-half-time	41		41	0.6786	27.8226
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6786	0.0000

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) **Contract Number: CSPP-1484**

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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2632	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**11,942**	**0**	**11,942**	N/A	**12,824.7920**

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	**11,942**		**11,942**	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 Consultation Services 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.

California State Preschool Program – Form 4B
Non-Certified Children Receiving Mental Health Consultation Services
Days of Enrollment from January 2022 – June 2022

Service County: San Francisco

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	2.1740	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8500	0.0000
Toddlers (18 up to 36 months) One-half-time			0	1.0400	0.0000
Three Years and Older Full-time-plus			0	1.2300	0.0000
Three Years and Older Full-time	382		382	1.0500	401.1000
Three Years and Older One-half-time			0	0.6786	0.0000
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs One-half-time			0	1.0180	0.0000
Dual Language Learner Full-time-plus			0	1.3480	0.0000
Dual Language Learner Full-time			0	1.1500	0.0000
Dual Language Learner One-half-time			0	0.6786	0.0000

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) Contract Number: CSPP-1484

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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6786	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2632	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**382**	**0**	**382**	N/A	**401.1000**

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.

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) Contract Number: CSPP-1484

California State Preschool Program – Form 2A
Certified Children Receiving Mental Health Consultation Services
Days of Enrollment and Attendance from July 2021 – December 2021

Pilot Program: San Francisco

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.2300	0.0000
Three Years and Older Full-time	6,316		6,316	1.0500	6,631.8000
Three Years and Older Three-quarters-time	160		160	0.8000	128.0000
Three Years and Older One-half-time	125		125	0.7272	90.9000
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs Three-quarters-time			0	1.2050	0.0000
Exceptional Needs One-half-time			0	1.0929	0.0000
Limited and Non-English Proficient Full-time-plus			0	1.3480	0.0000
Limited and Non-English Proficient Full-time	3,677		3,677	1.1500	4,228.5500
Limited and Non-English Proficient Three-quarters-time	73		73	0.8750	63.8750
Limited and Non-English Proficient One-half-time	88		88	0.7272	63.9936

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) Contract Number: CSPP-1484

Enrollment Description	Column A Cumulative FY per CPARIS December 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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time	3		3	1.1500	3.4500
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.7272	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.3570	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**10,442**	**0**	**10,442**	N/A	**11,210.5686**

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	**9,367**		**9,367**	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 Consultation Services 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: FACES SF (Family & Child Empowerment Services San Francisco) Contract Number: CSPP-1484

California State Preschool Program – Form 4A
Non-Certified Children Receiving Mental Health Consultation Services
Days of Enrollment from July 2021 – December 2021

Pilot Program: San Francisco

Enrollment Description	Column A Cumulative FY per CPARIS December 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	2.1740	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.8500	0.0000
Toddlers (18 up to 36 months) Three-quarters-time			0	1.4000	0.0000
Toddlers (18 up to 36 months) One-half-time			0	1.0400	0.0000
Three Years and Older Full-time-plus			0	1.2300	0.0000
Three Years and Older Full-time	292		292	1.0500	306.6000
Three Years and Older Three-quarters-time	9		9	0.8000	7.2000
Three Years and Older One-half-time	4		4	0.7272	2.9088
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs Three-quarters-time			0	1.2050	0.0000
Exceptional Needs One-half-time			0	1.0929	0.0000

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco) Contract Number: CSPP-1484

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus			0	1.3480	0.0000
Limited and Non-English Proficient Full-time			0	1.1500	0.0000
Limited and Non-English Proficient Three-quarters-time			0	0.8750	0.0000
Limited and Non-English Proficient One-half-time			0	0.7272	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.7272	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.3570	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	**305**	**0**	**305**	N/A	**316.7088**

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.

Contractor Name: FACES SF (Family & Child Empowerment Services San Francisco)

Contract Number: CSPP-1484

Fiscal Year Ended: June 30, 2022

Vendor Code: B603

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

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	22,834		22,834	
Total Certified Days of Enrollment with Mental Health Consultation Services			0	
Days of Attendance (including MHCS)	21,309		21,309	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	246		246	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	28,307		28,307
County Maintenance of Effort (EC Section 8279)			0
Other: OECE, In-Kind, Parent Fees - Certified	271,668	3,765	275,433
Other:			0
TOTAL RESTRICTED INCOME	**299,975**	**3,765**	**303,740**

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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	80,865		80,865
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children	6,788	(72)	6,716
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	841,976		841,976
2000 Classified Salaries	205,314		205,314
3000 Employee Benefits	373,728	(1,959)	371,769
4000 Books and Supplies	48,640	22,991	71,631
5000 Services and Other Operating Expenses	367,705	14,915	382,620
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	1,794		1,794
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)			0
TOTAL REIMBURSABLE EXPENSES	**1,839,157**	**35,947**	**1,875,104**

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

Approved Indirect Cost Rate:

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)	130,119	62,388	192,507
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:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	**0**	**0**	**0**

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

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	22,834	0	22,834
Days of Operation	246	0	246
Days of Attendance (including MHCS)	21,309	0	21,309
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	299,975	3,765	303,740
Transfer from Reserve	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	1,839,157	35,947	1,875,104
Total Administrative Cost	130,119	62,388	192,507
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.