FACES SF

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

June 30, 2021
(With Comparative Totals for 2020)

armanino

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
FACES SF
San Francisco, California

We have audited the accompanying financial statements of FACES SF (a California nonprofit corporation) (the "Organization"), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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 of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2021, 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.

MOORE
An independent firm associated with Moore Global Network Limited

Change in Accounting Principle

As described in Note 2 to the financial statements, the Organization has adopted ASU 2014-09, *Revenue from Contracts with Customers.* Our opinion is not modified with respect to that matter.

Other Matter

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* and the California Department of Education, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information shown on pages 28 - 59 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, 2021, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited FACES SF's 2020 financial statements, and our report dated January 26, 2021 expressed an unmodified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Armanino LLP
San Francisco, California

December 15, 2021

FACES SF
Statement of Financial Position
June 30, 2021
(With Comparative Totals for 2020)

	2021	2020
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,421,951	$ 1,899,366
Investments	4,129,938	3,429,712
Grants receivable	1,306,434	622,805
Other accounts receivable	409	4,308
Prepaid and other current assets	2,259	2,259
Total current assets	7,860,991	5,958,450
Property and equipment, net	8,861	49,361
Total assets	$ 7,869,852	$ 6,007,811
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	$ 700,724	$ 113,826
Accrued expenses	1,651,801	1,015,942
Note payable - Paycheck Protection Program	149,000	625,000
Total current liabilities	2,501,525	1,754,768
Net assets		
Without donor restrictions	4,986,646	4,001,938
With donor restrictions	381,681	251,105
Total net assets	5,368,327	4,253,043
Total liabilities and net assets	$ 7,869,852	$ 6,007,811

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

FACES SF
Statement of Activities
For the Year Ended June 30, 2021
(With Comparative Totals for 2020)

	Without Donor Restrictions	With Donor Restrictions	2021 Total	2020 Total
Revenues, gains, and other support				
Grants and contracts	$ 12,023,829	$ -	$ 12,023,829	$ 11,862,741
Program service fees	173,975	-	173,975	343,023
Contributions	278,568	184,122	462,690	450,642
In-kind contributions	120,000	-	120,000	120,000
Forgiveness of note payable - Paycheck Protection Program	625,000	-	625,000	-
Realized and unrealized gains (losses) on investments, net	584,490	-	584,490	(192,013)
Interest and dividends, net of investment fees	115,740	-	115,740	88,127
Net assets released from restrictions	53,546	(53,546)	-	-
Total revenues, gains, and other support	13,975,148	130,576	14,105,724	12,672,520
Functional expenses				
Program services	12,148,890	-	12,148,890	12,110,858
Management and general	529,701	-	529,701	491,771
Fundraising	311,849	-	311,849	343,763
Total functional expenses	12,990,440	-	12,990,440	12,946,392
Change in net assets	984,708	130,576	1,115,284	(273,872)
Net assets, beginning of year	4,001,938	251,105	4,253,043	4,526,915
Net assets, end of year	$ 4,986,646	$ 381,681	$ 5,368,327	$ 4,253,043

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

FACES SF
Statement of Functional Expenses
For the Year Ended June 30, 2021
(With Comparative Totals for 2020)

	Program Services	Management and General	Fundraising	2021 Total	2020 Total
Personnel expenses					
Salaries and wages	$ 4,447,427	$ 315,270	$ 200,297	$ 4,962,994	$ 4,341,046
Payroll taxes	352,012	25,538	16,338	393,888	376,159
Employee benefits	1,176,829	77,569	51,206	1,305,604	717,158
Total personnel expenses	5,976,268	418,377	267,841	6,662,486	5,434,363
Rent	213,196	4,134	3,988	221,318	231,340
Office expenses	34,049	8,081	3,974	46,104	42,306
Bank charges	5,305	790	596	6,691	10,539
Legal and professional fees	111,430	7,220	10,250	128,900	124,605
Dues and subscriptions	3,124	-	2,917	6,041	12,105
Utilities	84,723	4,875	2,898	92,496	86,002
Staff development	110,048	6,580	5,406	122,034	81,983
Insurance, licenses, fees and taxes	49,538	-	2,115	51,653	84,490
Equipment rental	35,167	367	677	36,211	62,484
Outside services	305,036	75,702	9,898	390,636	275,436
Program supplies and materials	244,908	-	-	244,908	244,293
Program support, services and activities	1,094,931	-	564	1,095,495	620,985
Program provider payments	3,740,219	-	-	3,740,219	5,545,687
Fundraising event expenses	-	-	-	-	12,607
Repairs and maintenance	100,448	3,575	725	104,748	14,644
Bad debt expense	-	-	-	-	15,237
Interest expense	-	-	-	-	6,786
Depreciation	40,500	-	-	40,500	40,500
	$ 12,148,890	$ 529,701	$ 311,849	$ 12,990,440	$ 12,946,392

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

FACES SF
Statement of Cash Flows
For the Year Ended June 30, 2021
(With Comparative Totals for 2020)

	2021	2020
Cash flows from operating activities		
Change in net assets	$ 1,115,284	$ (273,872)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	40,500	40,500
Realized and unrealized losses (gains) on investments	(584,490)	192,013
Forgiveness of note payable - Paycheck Protection Program	(625,000)	-
Changes in operating assets and liabilities		
Accounts receivable	-	(3,899)
Grants receivable	(683,629)	326,799
Other accounts receivable	3,899	-
Accounts payable	586,898	49,734
Accrued expenses	635,859	59,995
Net cash provided by operating activities	489,321	391,270
Cash flows from investing activities		
Proceeds from sale of investments	-	1,250,218
Purchase of investments	(115,736)	(1,341,275)
Net cash used in investing activities	(115,736)	(91,057)
Cash flows from financing activities		
Proceeds from Paycheck Protection Program loan	149,000	1,250,000
Repayment of Paycheck Protection Program loan	-	(625,000)
Net cash provided by financing activities	149,000	625,000
Net increase in cash	522,585	925,213
Cash and cash equivalents, beginning of year	1,899,366	974,153
Cash and cash equivalents, end of year	$ 2,421,951	$ 1,899,366

Supplemental disclosures of cash flow information

Cash paid during the year for		
Interest	$ -	$ 6,786
Taxes	$ 1,236	$ 1,198

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

FACES SF
Notes to Financial Statements
June 30, 2021

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.
- *Family Support Program* - The Organization's Family Support Program is a family-centric program with the objective of strengthening San Francisco families and communities by delivering activities and services that promote wellness, development, and stability. Their holistic approach gives them the unique opportunity to positively impact the early lives of their students and support their families. The Organization's services are offered at all of their child development locations, and the experienced staff strive to provide outstanding program quality and outcomes. The Organization's team consists of mental health professionals, an outreach and advocacy coordinator, and child development specialists, designed to empower and support their youth and families.

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, 2021.

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.

Change in accounting principle

In June 2018, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2014-09, *Revenue from Contracts with Customers* (Topic 606) which provides a five-step analysis of contracts to determine when and how revenue is recognized and replaces most existing revenue recognition guidance in U.S. GAAP. The core principle of the new guidance is that an entity should recognize revenue to reflect the transfer of goods and services to customers in an amount equal to the consideration the entity receives or expects to receive. Revenue from contributions and investment income are not impacted by this new standard. The Organization adopted ASU 2014-09 with a date of the initial application of July 1, 2020, using the modified retrospective method.

The adoption of ASU 2014-09 did not have a significant impact on the Organization's financial position, results of operations, or cash flows.

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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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.

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, 2021, 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.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Property and equipment (continued)

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.

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 accounts for these grants and contracts and thus are recorded as grants and contracts without donor restriction upon satisfaction of the barriers. Amounts received prior to incurring qualifying expenditures or performing the required services are reported as deferred revenue. The Organization received cost-reimbursable grants of approximately $9,665,000 that have not been recognized at June 30, 2021 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, 2021. 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. For the year ended June 30, 2021, in-kind contributions relate to donated rent.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Concentrations of credit risk

The Organization receives a substantial amount of its support from federal, state and local governments. As of June 30, 2021, approximately 91% of grants receivable were comprised of amounts due from one governmental funder. For the year ended June 30, 2021, approximately 95% 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.

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, 2021, 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.

Subsequent events

The Organization has evaluated subsequent events through December 15, 2021, 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	$ 185,201
Mutual funds	1,207,541
Domestic and foreign common stocks	2,130,772
Corporate and foreign bonds	606,424
	$ 4,129,938

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of June 30, 2021:

	Level 1	Level 2	Level 3	Fair Value
Money market funds	$ 185,201	$ -	$ -	$ 185,201
Mutual funds	1,207,541	-	-	1,207,541
Domestic common and foreign stocks	2,130,772	-	-	2,130,772
Corporate bonds	606,424	-	-	606,424
	$ 4,129,938	$ -	$ -	$ 4,129,938

4. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following:

Vehicles	$ 80,477
Furniture and equipment	247,118
	327,595
Accumulated depreciation	(318,734)
	$ 8,861

Depreciation expense amounted to $40,500 for the year ended June 30, 2021.

5. ACCRUED EXPENSES

Accrued expenses consisted of the following:

Accrued expenses	$ 469,800
Accrued provider payments	272,368
Accrued salaries and wages	466,162
Accrued retirement plan contributions	370,740
Accrued vacation	221,431
	$ 1,800,501

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 has been recorded as a gain on the statement of activities.

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 believes that it will likely qualify for full forgiveness, but there is uncertainty around the standards and operation of the PPP, and no assurance is provided that the Organization will obtain forgiveness in whole or in part. The Organization has accounted for the proceeds from the PPP as a note payable and will record forgiveness upon being legally released from the loan obligation. The outstanding note payable balance as of June 30, 2021 amounted to $149,000.

7. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consisted of the following:

Restricted for a specific purpose	
Job placement and readiness	$ 240,880
Masonic playground	1,200
Bayview - Hunters Point renovations	85,576
Summer meals for children	45,000
Other	9,025
	$ 381,681

8. 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.

8. COMMITMENTS AND CONTINGENCIES (continued)

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

Year ending June 30,	
2022	$ 115,452
2023	81,501
2024	40,953
	$ 237,906

Rent expense amounted to $221,318 for the year ended June 30, 2021.

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.

9. 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 2021 totaled $706,859.

10. RISKS AND UNCERTAINTIES

On March 11, 2020, the World Health Organization declared a novel strain of coronavirus ("COVID-19") a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders, including California, where the Organization is headquartered. In response, the U.S. Government enacted the CARES Act, which includes significant provisions to provide relief and assistance to affected organizations. As a qualifying 501(c)(3) organization, the Organization received two PPP loans through the CARES Act; see Note 6.

10. RISKS AND UNCERTAINTIES (continued)

While the disruption from COVID-19 is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and shelter in place orders and the ultimate financial impact. The COVID-19 pandemic remains a rapidly evolving situation and while the disruption to the Organization did not have a material adverse financial impact during the year ended June 30, 2021, uncertainty remains.

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, 2021 to fund general expenditures and other obligations when they become due:

Financial assets	
Cash and cash equivalents	$ 2,421,951
Investments	4,129,938
Grants receivable	1,306,434
Other accounts receivable	409
	7,858,732
Less: amounts unavailable for general expenditures	
Donor restricted funds	(381,681)
	(381,681)
	$ 7,477,051

The Organization has financial assets available at June 30, 2021 to cover approximately 7 months of operating expenses based on the actual fiscal year 2021 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 (a California nonprofit corporation) (the "Organization"), which comprise the statement of financial position as of June 30, 2021, 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, 2021.

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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 may exist that have not been identified.

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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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, 2021

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

We have audited FACES SF (a California nonprofit corporation) (the "Organization")'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2021. 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.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

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, 2021.

Report on Internal Control Over Compliance

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

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies.

We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Armanino LLP

Armanino[LLP]
San Francisco, California

December 15, 2021

FACES SF
Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2021

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	$ 446,008
Total U.S. Department of Labor			446,008
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	109,426
Total U.S. Department of Agriculture			109,426
U.S. Department of Health & Human Services			
CCDF Cluster			
Pass-through program from California Department of Education:			
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	38-B603-00-0	1,849,405
Total U.S. Department of Health & Human Services			1,849,405
Total Expenditures of Federal Awards			2,404,839
Expenditures of State Awards			
California Department of Education			
Child Development Division			
California State Preschool Program (CSPP-0492)	n/a	38-B603-00-0	1,476,568
General Child Care & Development Program (CCTR-0218)	n/a	38-B603-00-0	4,469,654
Total Expenditures of State Awards			5,946,222
Total Expenditures of Federal and State Awards			$ 8,351,061

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, 2021

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, 2021. 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, 2021

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, 2021

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, 2021

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, 2021

Agency Name	FACES SF (Family and Child Empowerment Services San Francisco)
Contract Numbers	General Child Care - CCTR-0218 Full Day Preschool - CSPP-0492 04463-CACFP-38-NP-CS
Type of Agency	Private Nonprofit Corporation
Address	1101 Masonic Avenue San Francisco, California 94117
Name of Executive Director	Lawland Long
Telephone Number	(415) 567-2357
Audit Period	July 1, 2020 through June 30, 2021
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, 2021

	General Child Care CCTR-0218	Full Day Preschool CSPP-0492	Workforce Program	Non-Government Programs	2021 Total
Revenue, gains and other support					
Grants and contracts	$ 8,052,539	$ 1,874,057	$ 1,779,068	$ 208,739	$ 11,914,403
Child nutrition program	88,784	20,642	-	-	109,426
Program service fees	147,789	26,186	-	-	173,975
Contributions	-	-	-	462,690	462,690
In-kind contributions	-	-	-	120,000	120,000
Forgiveness of note payable - Paycheck Protection Program	-	-	-	625,000	625,000
Realized and unrealized gains (losses) on investments, net	-	-	-	584,490	584,490
Interest and dividends, net of investment fees	-	-	-	115,740	115,740
Total	8,289,112	1,920,885	1,779,068	2,116,659	14,105,724
Total revenue, gains and other support	8,289,112	1,920,885	1,779,068	2,116,659	14,105,724
Operating expenses					
Salaries	2,828,109	1,123,536	696,444	314,905	4,962,994
Payroll taxes and employee benefits	958,297	388,109	257,733	95,353	1,699,492
Books and supplies	203,899	48,477	4,980	18,272	275,628
Program provider payments	3,740,219	-	-	-	3,740,219
Contracted services and other operating expenses	782,401	388,520	1,054,010	46,676	2,271,607
Depreciation expense	32,400	8,100	-	-	40,500
Total operating expenses	8,545,325	1,956,742	2,013,167	475,206	12,990,440
Changes in net assets	$ (256,213)	$ (35,857)	$ (234,099)	$ 1,641,453	$ 1,115,284

FACES SF
Combining Schedule of Renovation and Repair Expenditures
For the Year Ended June 30, 2021

	General Child Care CCTR-0218	Full Day Preschool CSPP-0492	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, 2021

	General Child Care CCTR-0218	Full Day Preschool CSPP-0492	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, 2021

	General Child Care CCTR-0218	Full Day Preschool CSPP-0492	Non-CDE	Total
Salaries	$ 335,543	$ 105,818	$ 74,205	$ 515,566
Payroll taxes and employee benefits	111,063	35,025	24,562	170,650
Books and supplies	3,643	1,149	805	5,597
Contracted services and other operating expenses	171,655	54,134	37,962	263,751
	$ 621,904	$ 196,126	$ 137,534	$ 955,564

FACES SF
Combining Schedule of Expenditures by State Categories
For the Year Ended June 30, 2021

		General Child Care CCTR-0218	Full Day Preschool CSPP-0492
1000	**CERTIFIED SALARIES**		
1000	Certified salaries	$ 1,778,734	$ 871,088
2000	**CLASSIFIED SALARIES**		
2000	Classified salaries	1,049,375	252,448
		1,049,375	252,448
3000	**EMPLOYEE BENEFITS**		
3000	Employee benefits	958,297	388,109
		958,297	388,109
4000	**BOOKS, SUPPLIES AND EQUIPMENT**		
4000	Books and supplies	203,899	48,477
		203,899	48,477
5000	**SERVICES/OTHER OPERATING EXPENSES**		
5000	Services and other operating expenses	4,522,620	388,520
		4,522,620	388,520
	OTHER		
	Depreciation or use allowance	32,400	8,100
		32,400	8,100
	Total expenditures by state categories	8,545,325	1,956,742
	Total of reimbursable and non-reimbursable expenditures	$ 8,545,325	$ 1,956,742

APPENDIX B
AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

California Department of Social Services
Audited Attendance and Fiscal Report
for Child Development Programs with
Early Childhood Mental Health Consultation Services

Fiscal Year Ending June 30, 2021

Contract Number CCTR-0218

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	0
Infants (up to 18 months) Full-time	1,483		1,483	2.4900	3,692.67
Infants (up to 18 months) Three-quarters-time	26		26	1.8800	48.88
Infants (up to 18 months) One-half-time	27		27	1.3920	37.584
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time	7,394		7,394	1.8500	13,678.9
Toddlers (18 up to 36 months) Three-quarters-time	120		120	1.4000	168
Toddlers (18 up to 36 months) One-half-time	106		106	1.0400	110.24
Three Years and Older Full-time-plus	18		18	1.2300	22.14
Three Years and Older Full-time	11,393		11,393	1.0500	11,962.65
Three Years and Older Three-quarters-time	605		605	0.8000	484
Three Years and Older One-half-time	5,141		5,141	0.6000	3,084.6
Exceptional Needs Full-time-plus	11		11	1.8672	20.5392
Exceptional Needs Full-time	773		773	1.5900	1,229.07
Exceptional Needs Three-quarters-time	47		47	1.2050	56.635
Exceptional Needs One-half-time	199		199	0.8970	178.503

Contract Number CCTR-0218

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	0
Limited and Non-English Proficient Full-time	2,619		2,619	1.1500	3,011.85
Limited and Non-English Proficient Three-quarters-time	53		53	0.8750	46.375
Limited and Non-English Proficient One-half-time	627		627	0.6550	410.685
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time	184		184	1.1500	211.6
At Risk of Abuse or Neglect Three-quarters-time	59		59	0.8750	51.625
At Risk of Abuse or Neglect One-half-time	293		293	0.6550	191.915
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**31,178**		**31,178**	**N/A**	**38,698.4612**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**17,151**		**17,151**	**N/A**	**N/A**

☐ 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.

Contract Number CCTR-0218

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	0
Infants (up to 18 months) Full-time				2.4900	0
Infants (up to 18 months) Three-quarters-time				1.8800	0
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time	205		205	1.8500	379.25
Toddlers (18 up to 36 months) Three-quarters-time	18		18	1.4000	25.2
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time				1.0500	0
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time				0.6000	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Contract Number CCTR-0218

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	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.6550	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6550	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.1115	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**223**		**223**	**N/A**	**404.45**

Contract Number CCTR-0218

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	0
Infants (up to 18 months) Full-time	3,450		3,450	2.4400	8,418
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus	292		292	2.1240	620.208
Toddlers (18 up to 36 months) Full-time	16,122		16,122	1.8000	29,019.6
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus	219		219	1.1800	258.42
Three Years and Older Full-time	2,334		2,334	1.0000	2,334
Three Years and Older Three-quarters-time	24		24	0.7500	18
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-0218

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	21		21	1.2980	27.258
Limited and Non-English Proficient Full-time	20,669		20,669	1.1000	22,735.9
Limited and Non-English Proficient Three-quarters-time	22		22	0.8250	18.15
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL CERTIFIED DAYS OF ENROLLMENT	**43,153**		**43,153**	**N/A**	**63,449.536**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**36,824**		**36,824**	**N/A**	**N/A**

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

Contract Number CCTR-0218

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	0
Infants (up to 18 months) Full-time				2.4400	0
Infants (up to 18 months) Three-quarters-time				1.8300	0
Infants (up to 18 months) One-half-time				1.3420	0
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.5500	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Contract Number CCTR-0218

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	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6050	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6050	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.0615	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				**N/A**	**0**

Contract Number CCTR-0218

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	88,784		88,784
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:	1,485,090		1,485,090
Restricted Income - Subtotal	**1,573,874**		**1,573,874**
Transfer From Reserve			
Waived Family Fees for Certified Children (July - August)	38,460		38,460
Family Fees Collected for Certified Children (September - June)	99,806		99,806
Waived Family Fees for Certified Children (September - June)	83,676		83,676
Family Fees (September - June) - Subtotal	**183,482**		**183,482**
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	47,983		47,983
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**1,721,663**		**1,721,663**

Comments:

Contract Number CCTR-0218

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)	3,740,219		3,740,219
1000 Certificated Salaries	1,778,734		1,778,734
2000 Classified Salaries	1,078,703	-29,328	1,049,375
3000 Employee Benefits	1,037,657	-79,360	958,297
4000 Books and Supplies	91,799	112,100	203,899
5000 Services and Other Operating Expenses	827,290	-44,889	782,401
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	32,400		32,400
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**8,586,802**	**-41,477**	**8,545,325**
Total Administrative Cost (included in Section 6 above)	633,860	-11,956	621,904
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate: 6.4%

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

Contract Number CCTR-0218

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-0218

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)	74,331		74,331
Days of Operation	246		246
Days of Attendance	53,975		53,975
Restricted Program Income	1,573,874		1,573,874
Transfer from Reserve			
Family Fees for Certified Children (September - June)	183,482		183,482
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	3,740,219		3,740,219
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	8,586,802	-41,477	8,545,325
Total Administrative Cost	633,860	-11,956	621,904
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 102,147.9972 Total Non-Certified Adjusted Days of Enrollment 404.45

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

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

Reimbursable expenses claimed on page 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.

Audit Report Page 47

California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs
Early Childhood Mental Health Consultation Services
San Francisco Pilot

A U D 8501MHCS-SF Page 1 of 12

Fiscal Year Ending	**June 30, 2021**
Contract Number	**CSPP-0492**
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)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	22		22	1.2300	27.06
Three Years and Older Full-time	14,546		14,546	1.0500	15,273.3
Three Years and Older Three-quarters-time	361		361	0.8000	288.8
Three Years and Older One-half-time	151		151	0.7272	109.8072
Exceptional Needs Full-time-plus	13		13	1.8672	24.2736
Exceptional Needs Full-time	179		179	1.5900	284.61
Exceptional Needs Three-quarters-time	3		3	1.2050	3.615
Exceptional Needs One-half-time				1.0929	0
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time	5,002		5,002	1.1500	5,752.3
Limited and Non-English Proficient Three-quarters-time	90		90	0.8750	78.75
Limited and Non-English Proficient One-half-time	100		100	0.7272	72.72

Contract Number CSPP-0492

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)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time	237		237	1.1500	272.55
At Risk of Abuse or Neglect Three-quarters-time	8		8	0.8750	7
At Risk of Abuse or Neglect One-half-time				0.7272	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.3570	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**20,712**		**20,712**	**N/A**	**22,194.7858**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE	**12,995**		**12,995**	**N/A**	**N/A**

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

Contract Number CSPP-0492

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)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1740	0
Toddlers (18 up to 36 months) Full-time				1.8500	0
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus				1.2300	0
Three Years and Older Full-time	622		622	1.0500	653.1
Three Years and Older Three-quarters-time	50		50	0.8000	40
Three Years and Older One-half-time	9		9	0.7272	6.5448
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time				1.5900	0
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				1.0929	0

Contract Number CSPP-0492

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)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	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	0
Limited and Non-English Proficient Full-time				1.1500	0
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time				0.7272	0
At Risk of Abuse or Neglect Full-time-plus				1.3480	0
At Risk of Abuse or Neglect Full-time				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.7272	0
Severely Disabled Full-time-plus				2.3274	0
Severely Disabled Full-time				1.9800	0
Severely Disabled Three-quarters-time				1.4975	0
Severely Disabled One-half-time				1.3570	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	**681**		**681**	**N/A**	**699.6448**

Contract Number CSPP-0492

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

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6772	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				1.0429	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6772	0

Contract Number CSPP-0492

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

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6772	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3070	0
TOTAL DAYS OF ENROLLMENT				**N/A**	**0**
DAYS OF OPERATION	**246**		**246**	**N/A**	**N/A**
DAYS OF ATTENDANCE				**N/A**	**N/A**

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

Contract Number CSPP-0492

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

Section 4 - Days of Enrollment Non-Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus				2.1240	0
Toddlers (18 up to 36 months) Full-time				1.8000	0
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time				0.9900	0
Three Years and Older Full-time-plus				1.1800	0
Three Years and Older Full-time				1.0000	0
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6772	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time				1.5400	0
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				1.0429	0

Contract Number CSPP-0492

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

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time				1.1000	0
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6772	0
At Risk of Abuse or Neglect Full-time-plus				1.2980	0
At Risk of Abuse or Neglect Full-time				1.1000	0
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6772	0
Severely Disabled Full-time-plus				2.2774	0
Severely Disabled Full-time				1.9300	0
Severely Disabled Three-quarters-time				1.4475	0
Severely Disabled One-half-time				1.3070	0
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT				**N/A**	**0**

Contract Number CSPP-0492

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

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	20,642		20,642
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:	345,268		345,268
Restricted Income - Subtotal	**365,910**		**365,910**
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	16,905		16,905
Family Fees Collected for Certified Children (September - June)	15,030		15,030
Waived Family Fees for Certified Children (September - June)	56,193		56,193
Family Fees (September - June) - Subtotal	**71,223**		**71,223**
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	11,155		11,155
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	**392,095**		**392,095**

Comments:

Contract Number CSPP-0492

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

Section 6 - Reimbursable Expenses

Reimbursable Expense Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	871,088		871,088
2000 Classified Salaries	230,818	21,630	252,448
3000 Employee Benefits	407,721	-19,612	388,109
4000 Books and Supplies	51,879	-3,402	48,477
5000 Services and Other Operating Expenses	404,359	-15,839	388,520
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	8,100		8,100
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	**1,973,965**	**-17,223**	**1,956,742**
Total Administrative Cost (included in Section 6 above)	145,714	50,412	196,126
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate: 6.4%

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

Contract Number CSPP-0492

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

Section 7 - Supplemental Revenue

Supplemental Revenue Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other:			
Other:			
Total Supplemental Revenue			

Section 8 - Supplemental Expenses

Supplemental Expense Category	Column A Cumulative CDNFS 8501MHCS-SF	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 CSPP-0492

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

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS-SF	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	20,712		20,712
Days of Operation	246		246
Days of Attendance (including MHCS)	12,995		12,995
Restricted Program Income	365,910		365,910
Transfer from Reserve			
Family Fees for Certified Children (September - June)	71,223		71,223
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-Up Expenses (service level exemption)			
Total Reimbursable Expenses	1,973,965	-17,223	1,956,742
Total Administrative Cost	145,714	50,412	196,126
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (includes MHCS): 22,194.7858

Total Non-Certified Adjusted Days of Enrollment (includes MHCS): 699.6448

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

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

Reimbursable expenses claimed on page 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.