

ORLANDO AFTER-SCHOOL ALL-STARS, INC.
Financial Statements
September 30, 2023
With Independent Auditor's Reports

withum
ADVISORY TAX AUDIT

Orlando After-School All-Stars, Inc.
Table of Contents
September 30, 2023

Independent Auditor's Report	1-2
Financial Statements	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Notes to Financial Statements	6-10
Supplementary Information	
Schedule of Expenditures of Federal Awards	11
Notes to Schedule of Expenditures of Federal Awards	12
Schedule of State Financial Assistance and Notes to Schedule of State Financial Assistance	13
Reports on Internal Control and Compliance	
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*	14-15
Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*	16-18
Schedule of Findings and Questioned Costs	19

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Orlando After-School All-Stars, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Orlando After-School All-Stars, Inc. ("ASAS") (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of ASAS as of September 30, 2023, 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 for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") 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 ASAS 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 ASAS's ability to continue as a going concern for 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 GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

Other Matters

Supplementary Information
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Expenditures of Federal Awards for the year ended September 30, 2023, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and Schedule of State Financial Assistance, as required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*, for the year ended September 30, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 April 22, 2024 on our consideration of ASAS's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of ASAS'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 ASAS's internal control over financial reporting and compliance.

Withum Smith + Brown, PC

April 22, 2024

Orlando After-School All-Stars, Inc.
Statement of Financial Position
September 30, 2023

Assets

Current assets	
Cash and cash equivalents	$ 1,510,519
Accounts and grants receivable	906,818
Total current assets	$ 2,417,337

Liabilities and Net Assets

Current liabilities	
Accounts payable and accrued expenses	$ 419,389
Net assets without donor restrictions	1,997,948
Total current liabilities and net assets	$ 2,417,337

The Notes to Financial Statements are an integral part of this statement.

Orlando After-School All-Stars, Inc.
Statement of Activities
Year Ended September 30, 2023

Support and revenues	
In-kind donations	$ 3,236,620
Grants, donations, and contributions	
Grant revenue - 21st Century Community Learning Centers	1,194,722
Grant revenue - Mentoring/Student Assistance Initiatives	948,077
Other grants	438,031
Contributions	54,090
Special events, net of expenses of $65,143	247,488
Interest income	5,988
Total support and revenues	6,125,016
Expenses	
Program services	
In-kind donations	3,236,620
Grant expenses - 21st Century Community Learning Centers	1,197,116
Grant expenses - Mentoring/Student Assistance Initiatives	948,077
Supplies	82,210
Other grant expenses	74,612
Contractual services	49,140
General expenses	39,963
Field trips	27,646
Motor expense	23,237
Insurance	15,424
Charitable contributions	2,355
Total program services	5,696,400
Supporting services	
Bank charges	3,948
Dues and subscriptions	1,221
Management services	217,394
Professional services	22,464
Office expense	24,542
Postage	249
Total supporting services	269,818
Total expenses	5,966,218
Change in net assets without donor restrictions	158,798
Net assets without donor restrictions	
Beginning of year	1,839,150
End of year	$ 1,997,948

The Notes to Financial Statements are an integral part of this statement.

Orlando After-School All-Stars, Inc.
Statement of Cash Flows
Year Ended September 30, 2023

Operating activities	
Change in net assets without donor restrictions	$ 158,798
Adjustments to reconcile change in net assets without donor restrictions to net cash used in operating activities	
Changes in operating assets and liabilities	
Accounts and grants receivable	(354,326)
Prepaid expenses	1,500
Accounts payable and accrued expenses	102,334
Net cash used in operating activities	(91,694)
Net change in cash and cash equivalents	(91,694)
Cash and cash equivalents	
Beginning of year	1,602,213
End of year	$ 1,510,519

The Notes to Financial Statements are an integral part of this statement.

1. ORGANIZATION AND PURPOSE

Nature of Organization and Activities

Orlando After-School All-Stars, Inc. ("ASAS") is a Florida not-for-profit corporation and an affiliate of the national After-School All-Stars program. Its mission is to plan, prepare for, and conduct athletic, academic, and esteem-building events for all youths in the Central Florida area, ages 8 to 18, regardless of physical or mental ability. ASAS positively impacts the lives of its participants and also provides a quality experience for participating youths while breaking down racial, religious, economic, and social barriers.

No fees are charged to any participant of any event. Funding for operations is almost exclusively from contributions and grants. The planning, preparation, and conducting of events is done solely on a voluntary basis by employees of the various sponsors.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

ASAS prepares its statements under the guidance of Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958, *Not-for-Profit Entities*. Under FASB ASC 958, ASAS is required to report information regarding its financial position and activities according to two classes of net assets: net assets with donor restrictions and net assets without donor restrictions.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of ASAS and changes therein are classified and reported as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed stipulations. These assets may, however, be subject to Board of Directors ("Board") designation and unavailable for use at management's discretion.

Net assets with donor restrictions: Net assets that are subject to donor-imposed stipulations. These stipulations either require ASAS to maintain the net assets permanently, generally permitting all or part of the income earned on related assets be used for general or specific purposes, or be met either by the completion of a stipulated action and/or the passage of time.

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 certain reported amounts and disclosures. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of highly liquid accounts with maturities of three months or less at the time of purchase.

Accounts and Grants Receivable
Accounts and grants receivable are comprised of amounts due from individuals, corporate sponsors, and granting agencies within one year. ASAS values its receivables based on the net amount it expects to receive from these parties. Management reviews the collectability of accounts and grants receivable on an annual basis. Factors that influence management's judgment in determining the appropriate allowance for doubtful accounts and for charging off uncollectable accounts include past collection experience and industry standards. No allowance has been established at September 30, 2023. Management believes all amounts are collectible.

Revenue Recognition
Gifts of cash and other assets received with donor stipulations that limit the use of the donated assets are reported as a restricted contribution. When a restriction ends, or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same reporting period are reported as contributions without donor restrictions in that period. At September 30, 2023, there were no contributions with donor restrictions.

Contribution revenue is recognized as received. A portion of revenues was generated from contributions solicited primarily from one founding sponsor. Additionally, most founding and corporate sponsors are suppliers of goods or services within the hospitality industry.

Revenues under grants are recognized to the extent that expenditures are incurred or as services are provided, as defined in the grant agreement. Costs incurred for which payment has not been received are recorded as grants receivable.

In-Kind Donations
Contributions of donated noncash assets are recorded at their estimated fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets, or that require specialized skills which are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received. The value of contributed services is based upon an estimated average fee normally charged by the individuals performing the services. In addition, many individuals volunteer their time and perform a variety of tasks that assist ASAS, but these services do not meet the criteria for recognition as contributed services.

Income Taxes
ASAS is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("IRC") and Florida income tax under Chapter 220 of the Florida statutes. Therefore, ASAS has made no provision for income taxes in the accompanying financial statements. In addition, ASAS has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the IRC. There was no unrelated business income for the year ended September 30, 2023.

In accordance with FASB ASC Topic 740, *Income Taxes* ("Topic 740"), all entities are required to evaluate and disclose income tax risks. Topic 740 clarifies the accounting for uncertainty in tax positions and prescribes guidance related to the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. The tax benefit from an uncertain tax position is only recognized in the statement of financial position if the tax position is more likely than not to be sustained upon an examination, based on the technical merits of the position. Interest and penalties, if any, are included in expenses in the statement of activities. As of September 30, 2023, ASAS had no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

ASAS's income tax returns are subject to review and examination by federal authorities. ASAS is not aware of any activities that would jeopardize its tax-exempt status. ASAS is not aware of any activities that are subject to tax on unrelated business income, excise, or other taxes. Further, there are no income tax related penalties included in the financial statements.

Functional Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Expenses are related to in-kind donations, grants, supplies, insurance, general expenses, as well as charitable expenses. There are no expense for supporting services that have been allocated to program services as all program expenses are direct expenses.

Subsequent Events

ASAS has evaluated subsequent events through April 22, 2024, the date which the financial statements were available to be issued. Based upon this evaluation, ASAS has determined that no subsequent events have occurred that require adjustment to or disclosure in the financial statements.

3. ACCOUNTS AND GRANTS RECEIVABLE

Accounts and grants receivable consist of the following at September 30, 2023:

State of Florida Department of Education	$ 815,103
ASAS National Foundation	67,615
Various receivables	24,100
	$ 906,818

4. IN-KIND DONATIONS

In-kind donations consist of donated facilities, meals and snacks, administrative and operations support, theme park tickets, health services, and raffles/prizes as follows for the year ended September 30, 2023:

OCPS/CFLA - donated facilities	$ 788,490
OCPS/CFLA - donated meals/snacks	507,870
City of Orlando - administrative/operations support	1,339,412
Theme park tickets	537,437
Teen Xpress Program health services	26,325
Special event raffle prize donations	37,086
Total in-kind donations	$ 3,236,620

Additionally, a substantial number of volunteers have donated significant amounts of time to ASAS in various capacities. However, these services have not been recognized, inasmuch as such services either do not require specialized skills or would not typically be purchased had they not been provided by donation. The value of these services is not readily determinable.

ASAS recognized donated facilities, meals and snacks, administrative and operations support, theme park tickets, health services, and raffles/prizes within revenue. Unless otherwise noted, contributed materials and supplies did not have donor-imposed restrictions.

Donated meals and snacks, theme park tickets, health services, and raffles/prizes were utilized in ASAS's program services. In valuing these contributions, ASAS estimated the fair value on the basis of estimates of wholesale values that would be received for selling similar products in the United States.

Donated facilities were utilized in ASAS's program services. In valuing these contributions, ASAS estimated the fair value on the basis of the applicable facilities use fees charged by Orange County Public Schools for the 2023-2024 fiscal year.

Donated administrative and operations support was utilized in ASAS's program and supporting services. In valuing these contributions, ASAS estimated the fair value on the basis of the hourly rate for each City of Orlando employee who contributed support to ASAS.

5. GRANTS, DONATIONS, AND CONTRIBUTIONS

Grants, donations, and contributions were awarded from the following sponsors/donors for the year ended September 30, 2023:

State of Florida Department of Education 21st Century Community Learning Centers Grant	$ 1,194,722
State of Florida Department of Education State Appropriations Grant	948,077
National ASAS Grant	100,000
OJJDP Grant	75,359
Walt Disney World Impact Grant	95,222
DeVos Family Foundation	30,000
Universal Orlando Foundation Support	75,000
Fifth Third Foundation Grant	25,000
Robert A Yeager Grant	10,000
Various donations	81,540
	$ 2,634,920

6. SPECIAL EVENTS

Special events consist of net revenues from the Kids Classic Golf Tournament and the Cows 'n Cabs charity fundraising event.

7. GRANT-RELATED EXPENSES

ASAS was approved for a grant funded by the State of Florida Department of Education ("DOE") through the federal 21st Century Community Learning Centers ("CCLC") program to support ASAS's 21st Century Project (the "Project"). The Project's purpose is to improve the lives of at-risk youth and their families by addressing the need for more intensive and innovative after-school programming for economically disadvantaged neighborhoods in the area.

ASAS is eligible for funding for five consecutive years at a rate of 100% of total funding for the first two years and 80% of total funding for the final three years. The funding is a reimbursement-style grant covering the 36-week school year, designated for three Title I middle school program sites and includes funds for new program services in academics, enrichment, and transportation. The costs are first paid by the City of Orlando (the "City"), which is reimbursed by ASAS. ASAS is reimbursed by the DOE upon approval of the required documentation submitted.

8. COMMITMENTS AND CONTINGENCIES

Concentrations and Credit Risk

ASAS receives a significant portion of its revenue from CCLC, a federal program administered through the DOE. Governmental funding for this program is subject to statutory and regulatory changes, administrative rulings, and governmental funding restrictions, all of which could adversely affect ASAS's revenues. For the year ended September 30, 2023, approximately 35% of ASAS's support and revenues and 90% of ASAS's receivables were from the DOE.

ASAS has significant cash balances at financial institutions which throughout the year regularly exceed the federally insured limit of $250,000. Any loss incurred or a lack of access to such funds could have a significant adverse impact on the ASAS's financial condition, results of operations, and cash flows. ASAS's grants receivable arise as a result of agreements with third parties to provide specified services. The grants are monitored on a monthly basis and are not collateralized.

Management Agreement and Related Party Transactions

ASAS entered into a five-year management agreement with the City to provide management oversight and supervision of the before- and after-school and summer camp programs the City funds and sponsors at seven Orange County middle school sites. The terms of the management agreement commenced on September 1, 2014. The agreement included five one-year extensions.

The agreement was automatically renewed for the 2023 – 2024 school-year term. The agreement provides, among other things, for monthly payments to the City to cover its portion of ASAS's executive director's salary and benefits, in excess of $30,000, that is paid through the City's payroll.

Management services charged to expenses related to the programs sponsored were $217,394 for the year ended September 30, 2023. Substantially all of the accounts payable and accrued expenses at September 30, 2023 were due to the City for these and other miscellaneous charges.

Some members of the Board are City employees.

Litigation

In the course of its business, ASAS may be party to claims, torts, and other actions against it. Management evaluates the validity of such actions and acts accordingly. In the opinion of management, at September 30, 2023, there were no legal actions outstanding that could financially impact ASAS.

9. FINANCIAL ASSETS AND LIQUIDITY RESOURCES

ASAS's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

Cash and cash equivalents	$ 1,510,519
Accounts and grants receivable	906,818
Total financial assets available to management for general expenditures within one year	$ 2,417,337

As part of ASAS's liquidity management, it has a policy to structure its financial assets according to their nearness of conversion to cash and liabilities according to the nearness of their maturity and resulting use of cash.

SUPPLEMENTARY INFORMATION

Orlando After-School All-Stars, Inc.
Schedule of Expenditures of Federal Awards
Year Ended September 30, 2023

Federal Grantor/Pass-through Grants/Program	Assistance Listing Number	Pass-Through Entity Identifying Number	Amounts Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Education				
21st Century Community Learning Centers passed through State of Florida Department of Education	84.287	480-2443B-3P001, 48J-2443B-3PCC4, 48J-2443B-3PCC5, 48J-2444B-4P001, 48J-2443B-4PCC4, 48J-2444B-4PCC5	$ -	$ 1,194,722
Total for U.S. Department of Education			-	1,194,722
U.S. Department of Justice				
Juvenile Justice and Delinquency Prevention passed through After-School All-Stars, Inc.	16.540	15PJDP-21-GG-03595-MENT	-	75,359
Total for U.S. Department of Justice			-	75,359
Total expenditures of federal awards			$ -	$ 1,270,081

See Independent Auditor's Report.
See Accompanying Notes to Schedule of Expenditures of Federal Awards.

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of Orlando After-School All-Stars, Inc. ("ASAS") under programs of the federal government for the year ended September 30, 2023. The information in the 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"). Because the Schedule presents only a selected portion of the operations of ASAS, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of ASAS.

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 are limited as to reimbursement.

3. INDIRECT COST RATE

ASAS does not have a federally negotiated indirect cost rate and has not elected to use the 10% de minimis cost rate.

4. RECEIVABLE FROM THE STATE OF FLORIDA DEPARTMENT OF EDUCATION

ASAS submits requests for reimbursement to the State of Florida Department of Education on a periodic basis. At September 30, 2023, the State of Florida Department of Education owed ASAS $649,550 for reimbursements of federal awards.

5. SUBRECIPIENTS

There were no federal awards provided to subrecipients.

Orlando After-School All-Stars, Inc.
Schedule of State Financial Assistance and Notes to Schedule of State Financial Assistance
Year Ended September 30, 2023

State of Florida Department of Education	Contract Number	Amounts Passed Through to Subrecipients	Current Year Expenditures
State Funds Subject to Section 215.97, Florida Statute			
State Department of Education; School and Instructional Enhancement Programs - CSFA 48.040	48J-90490-3Q001, 48J-90490-4Q001	$ 692,285	$ 948,077
Total State of Florida Department of Education		692,285	948,077
Total expenditures of state financial assistance		$ 692,285	$ 948,077

1. BASIS OF PRESENTATION

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of Orlando After-School All-Stars, Inc. ("ASAS") for the year ended September 30, 2023. The information in the Schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Because the Schedule presents only a selected portion of the operations of ASAS, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of ASAS.

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 Florida Single Audit Act, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. RECEIVABLE FROM STATE OF FLORIDA DEPARTMENT OF EDUCATION

ASAS submits requests for reimbursement to the State of Florida Department of Education on a periodic basis. At September 30, 2023, the State of Florida Department of Education owed ASAS $165,553 for reimbursements of state financial assistance.

4. SUBRECIPIENTS

During the year ended September 30, 2023, ASAS passed $692,285 of state awards through to subrecipients.

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*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Orlando After-School All-Stars, Inc.:

We have audited 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, the financial statements of Orlando After-School All-Stars, Inc. ("ASAS"), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated April 22, 2024.

Report on Internal Control Over Financial Reporting

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether ASAS'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 ASAS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ASAS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



April 22, 2024

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Orlando After-School All-Stars, Inc.:

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Orlando After-School All-Stars, Inc.'s ("ASAS") compliance with the types of compliance requirements, as described in the *OMB Compliance Supplement* and the requirements described in the Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on ASAS's major federal program and state project for the year ended September 30, 2023. ASAS's major federal program and state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, ASAS complied, in all material aspects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program and state project for the year ended September 30, 2023.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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"), and Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida,* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of ASAS and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program and state project. Our audit does not provide a legal determination of ASAS'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, statues, regulations, rules, and provisions of contracts or grant agreements applicable to ASAS's federal programs and state project.

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 ASAS'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 GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida* 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 ASAS's compliance with the requirements of the major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the audit requirements of the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General of the State of Florida,* 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 ASAS'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 ASAS'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 and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, but not for the purpose of expressing an opinion on the effectiveness of ASAS'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

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

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 or state project on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project 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 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 and Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Accordingly, this report is not suitable for any other purpose.

Wilhelm Smith + Brown, PC

April 22, 2024

Orlando After-School All-Stars, Inc.
Schedule of Findings and Questioned Costs
Year Ended September 30, 2023

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements			
Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP	Unmodified		
Internal control over financial reporting			
Material weakness(es) identified?	_____ Yes	X No	
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	X	None reported
Noncompliance material to financial statements noted?	_____ Yes	X No	
Federal Awards Program and State Project			
Internal control over major programs			
Material weakness(es) identified?	_____ Yes	X No	
Significant deficiencies identified not considered to be material weaknesses?	_____ Yes	X	None reported
Type of auditor's report issued on compliance for major federal program and state project?	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.656, *Rules of the Auditor General of the State of Florida?*	_____ Yes	X No	

Identification of major federal program:

Assistance Listing Number	Name of Federal Program or Cluster
84.287	21st Century Community Learning Centers

State Project

Identification of major state project:

CFSA Number	Name of Major State Project
48.040	School and Instructional Enhancement Programs

Dollar threshold used to distinguish between Type A and Type B federal programs:	$	750,000
Dollar threshold used to distinguish between Type A and Type B state projects:	$	300,000
Auditee qualified as low-risk auditee pursuant to Uniform Guidance (not applicable for state projects)?	X Yes	_____ No

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

SECTION IV – MAJOR STATE PROJECT FINDINGS AND QUESTIONED COSTS

No matters were reported.

SECTION V – PRIOR AUDIT FINDINGS

No matters were reported.

See Independent Auditor's Report.