

**Orlando After-School All-Stars, Inc.
Single Audit Reports
Financial Statements
September 30, 2025
With Independent Auditor's Report**

Orlando After-School All-Stars, Inc.
September 30, 2025
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Independent Auditor's Report

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

Report on Compliance for the Major Federal Program and State Project

Opinion on the Major Federal Program and State Project

We have audited Orlando After-School All-Stars, Inc.'s ("ASAS") compliance with the types of compliance requirements identified as subject to audit in the Office of Management and Budget ("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, 2025. 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 respects, with the 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, 2025.

Basis for Opinion on the 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 and 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 projects. 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, statutes, regulations, rules and provisions of contracts or grant agreements applicable to ASAS's federal programs and state projects.

Auditor's Responsibilities for the Audit of the 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*, and 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*, and 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

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Schedule of State Financial Assistance Required by Chapter 10.650, *Rules of the Auditor General of the State of Florida*

We have audited the financial statements of ASAS as of and for the year ended September 30, 2025, and have issued our report thereon dated May 29, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and schedule of state financial assistance for the year ended September 30, 2025 are presented for purposes of additional analysis as required by the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General of the State of Florida*, and are not a required part of the 2025 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 2025 financial statements. The information has been subjected to the auditing procedures applied in the audit of the 2025 financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2025 financial statements or to the 2025 financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and schedule of state financial assistance are fairly stated in all material respects in relation to the 2025 financial statements as a whole.

Withum Smith + Brown, PC

May 29, 2026

Orlando After-School All-Stars, Inc.
Schedule of Expenditures of Federal Awards
September 30, 2025

<u>Federal Grantor/Pass-through Grants/Program</u>	<u>Assistance Listing Number</u>	<u>Pass-through Entity Identifying Number</u>	<u>Amounts Passed Through to Subrecipients</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Education</u>				
Twenty-first Century Community Learning Centers passed through Florida Department of Education	84.287	48J-2446C-5P001, 48J-2446C-4PCC5, 48J-2445C-5PCC5 48J-2446C-6P001, 48J-2446C-6PRN5	\$ -	\$ 893,556
Total for U.S. Department of Education			<u>-</u>	<u>893,556</u>
<u>U.S. Department of Justice</u>				
Juvenile Justice and Delinquency Prevention passed through After-School All-Stars, Inc.	16.540	15PJDP-21-GG-03595- MENT	\$ -	\$ 80,392
Total for U.S. Department of Justice			<u>-</u>	<u>80,392</u>
<u>U.S. Department of Labor</u>				
WIOA Dislocated Worker National Reserve Demonstration Grants through After-School All-Stars, Inc.	17.280	N/A	\$ -	\$ 85,357
Total for U.S. Department of Labor			<u>-</u>	<u>85,357</u>
Total expenditures of federal awards			<u>\$ -</u>	<u>\$ 1,059,305</u>

The Notes to Schedule of Expenditures of Federal Awards are an integral part of this statement.

Orlando After-School All-Stars, Inc.
Notes to Schedule of Expenditures of Federal Awards
September 30, 2025

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, 2025. 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). Because the Schedule presents only a selected portion of the operations of Orlando After-School All-Stars, Inc., it is not intended to and does not present the financial position, changes in net position, or cash flows of Orlando After-School All-Stars, Inc.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual 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. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

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 to the State of Florida Department of Education on a periodic basis for reimbursements of federal awards. At September 30, 2025, the State of Florida Department of Education owed ASAS \$94,349 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
 September 30, 2025**

<u>Program Name</u>	<u>Contract Number</u>	<u>Amounts Passed Through to Subrecipients</u>	<u>Current Year Expenditures</u>
State Funds Subject to Section 215.97, Florida Statutes			
State Department of Education; School and Instructional Enhancement Programs - CSFA 48.040	48J-90490-5Q001, 48J-90490-6Q001	\$ 1,100,915	\$ 1,601,546
Total State of Florida Department of Education		<u>1,100,915</u>	<u>1,601,546</u>
Total expenditures of state financial assistance		<u>\$ 1,100,915</u>	<u>\$ 1,601,546</u>

The Notes to Schedule of State Financial Assistance are an integral part of this statement.

Orlando After-School All-Stars, Inc.
Notes to Schedule of State Financial Assistance
September 30, 2025

1. Basis of Presentation

The accompanying Schedule of State Financial Assistance (the "Schedule") includes the state grant activity of the ASAS for the year ended September 30, 2025. 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 Department of Education

ASAS submits requests to the State of Florida Department of Education on a periodic basis for state reimbursements. At September 30, 2025, the State of Florida Department of Education owed ASAS \$171,559 for reimbursements of state financial assistance.

4. Subrecipients

During the year ended September 30, 2025, ASAS passed \$1,100,915 of state awards through to subrecipients.

**Orlando After-School All-Stars, Inc.
 Schedule of Findings and Questioned Costs
 Year Ended September 30, 2025**

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Federal Awards and State Projects

Internal control over major federal programs/state projects:

Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major federal programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.650?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
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Identification of major federal programs and state projects:

Assistant Listing Number(s)	Name of Federal Program or Cluster
84.287	21st Century Community Learning Centers
CSFA 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 and state projects:	
Federal programs	\$1,000,000
State projects	\$480,464

Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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Section II - Financial Statement Findings Required to be Reported in Accordance with Government Auditing Standards

None reported

Section III - Federal Awards Findings and Questioned Costs

None reported

Section IV - Major State Project Findings and Questioned Costs

None reported

Section V - Prior Year Findings

No prior year findings

See Independent Auditor's Report.