

KIDANGO, INC.

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021**

VASIN, HEYN & COMPANY

ABOVE THE BRIGHT LINE

AN ACCOUNTANCY CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

KIDANGO, INC.
(A California Non-Profit Corporation)
TABLE OF CONTENTS

	Page
GENERAL INFORMATION	1-1
FINANCIAL SECTION	
Independent Auditors' Report	2-1
Financial Statements:	
Statement of Financial Position	2-5
Statement of Activities	2-6
Statement of Functional Expenses	2-7
Statement of Cash Flows	2-8
Notes to Financial Statements	2-9
SUPPLEMENTARY INFORMATION	
Combining Schedule of Financial Position	3-1
Combining Schedule of Activities – All Programs	3-2
INFORMATION REQUIRED BY <i>GOVERNMENT AUDITING STANDARDS</i> AND THE UNIFORM GUIDANCE	
Independent Auditors' Report on Internal Control Over Financial Reporting on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	4-1
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance	4-3
Schedule of Expenditures of Federal and State Awards	4-5
Notes to Schedule of Expenditures of Federal and State Awards	4-6
Schedule of Findings and Questioned Costs	4-7
Schedule of Current and Prior Years Findings and Questioned Costs	4-8

KIDANGO, INC.
(A California Non-Profit Corporation)
TABLE OF CONTENTS
(CONTINUED)

Page

**SUPPLEMENTARY INFORMATION REQUIRED BY
THE CALIFORNIA DEPARTMENT OF EDUCATION**

Combining Schedule of Activities – California Department of Education Programs	5-1
Schedule of Claimed Equipment Expenditures	5-2
Schedule of Claimed Expenditures for Renovations and Repairs	5-3
Schedule of Claimed Administrative Costs	5-4
Schedule of Expenditures by State Categories	5-5
Reconciliation of CDE and GAAP Expense Reporting – CSPP-0016	5-6
Schedule of Expenditures by State Categories with Subcontract Detail – CSPP-0016	5-7
Reconciliation of CDE and GAAP Expense Reporting – CSPP-0017	5-8
Schedule of Expenditures by State Categories with Subcontract Detail – CSPP-0017	5-9
Reconciliation of CDE and GAAP Expense Reporting – CCTR-0008	5-10
Schedule of Expenditures by State Categories with Subcontract Detail – CCTR-0008	5-11
Reconciliation of CDE and GAAP Expense Reporting – CCTR-0009	5-12
Schedule of Expenditures by State Categories with Subcontract Detail – CCTR-0009	5-13

AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS 6-1

**SUPPLEMENTARY INFORMATION REQUIRED BY
THE COUNTY OF ALAMEDA GRANTS**

Schedule of Alameda County Programs	7-1
Schedule of Expenditures for County of Alameda Grants	7-2



**KIDANGO, INC.
(A California Non-Profit Corporation)
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2021**

Agency Name: Kidango, Inc.

Agency Address: 44000 Old Warm Springs Road
Fremont, California 94538-6145

California Department of Education Contracts:

CCTR-0007	General Child Care & Development
CCTR-0008	General Child Care & Development
CCTR-0009	General Child Care & Development
CFCC-0000	Family Child Care Homes
CSPP-0015	California State Preschool
CSPP-0016	California State Preschool
CSPP-0017	California State Preschool

Type of Agency: A California Non-Profit Corporation

Names of Executive Officers:

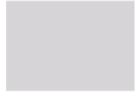
Shams Tabrez, Chairman
Roland Towns, Vice Chairman
John M. True, Secretary
Gerry McFaul, Treasurer

Name of Executive Director: Scott Moore

Period Covered by Examination: July 1, 2020 through June 30, 2021

Number of Days of Agency Operation: 247 - 249 days

Scheduled Hours of Operation Each Day: 8:00 a.m. to 5:00 p.m.



INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Kidango, Inc.
(A California Non-Profit Corporation)
Fremont, California

Report on the Financial Statements

We have audited the accompanying financial statements of Kidango, Inc. (A California Non-Profit Corporation) 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.

Auditors' 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. 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 auditors' 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.

INDEPENDENT AUDITORS' REPORT (Continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Kidango, Inc. 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.

Emphasis of Matter

As described in Note 8 to the financial statements, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic on March 11, 2020 and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time. Our opinion is not modified with respect to that matter.

Report on Summarized Comparative Information

Another auditor previously audited Kidango, Inc.'s 2020 financial statements, and they expressed an unmodified audit opinion on those audited financial statements in their report dated February 2, 2021. 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.

The summary financial statements do not contain all the disclosures required by accounting principles generally accepted in the United States of America. Reading the summary financial statements, therefore, is not a substitute for reading the audited financial statements of Kidango, Inc.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Schedule of Financial Position and Combining Schedule of Activities – All Programs are presented for purposes of additional analysis and are not a required part of the basic financial statements. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

INDEPENDENT AUDITORS' REPORT (Continued)

Other Matters - Continued

Report on Supplementary Information – California Department of Education

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Schedule of Activities – California Department of Education Programs, Schedule of Claimed Equipment Expenditures, Schedule of Claimed Expenditures for Renovations and Repairs, Schedule of Claimed Administrative Costs, Schedule of Expenditures by State Categories, Schedules of Reconciling CDE and GAAP Expense Reporting (Various Contracts), Schedule of Expenditures of State Categories with Subcontract Detail (Various Contracts) and Audited Final Attendance and Fiscal Report Forms are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Combining Schedule of Activities – California Department of Education Programs, Schedule of Claimed Equipment Expenditures, Schedule of Claimed Expenditures for Renovations and Repairs, Schedule of Claimed Administrative Costs, Schedule of Expenditures by State Categories, Schedules of Reconciling CDE and GAAP Expense Reporting (Various Contracts), Schedule of Expenditures of State Categories with Subcontract Detail (Various Contracts) and Audited Final Attendance and Fiscal Report Forms are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. This information has been subjected to the auditing procedures applied in the audit of the financial statements and in conformity with the Audit Guide for Audits of Child Development and Nutrition Programs issued by the *California Department of Education (CDE Audit Guide)*. Such 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 Combining Schedule of Activities – California Department of Education Programs, Schedule of Claimed Equipment Expenditures, Schedule of Claimed Expenditures for Renovations and Repairs, Schedule of Claimed Administrative Costs, Schedule of Expenditures by State Categories, Schedules of Reconciling CDE and GAAP Expense Reporting (Various Contracts), Schedule of Expenditures of State Categories with Subcontract Detail (Various Contracts) and Audited Final Attendance and Fiscal Report Forms are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Supplementary Information – County of Alameda

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedule of Alameda County Programs and Schedule of Expenditures for County of Alameda Grants are presented for purposes of additional analysis and are not a required part of the basic financial statements. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

INDEPENDENT AUDITORS' REPORT (Continued)

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal and State Awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. 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 November 23, 2021, on our consideration of Kidango, Inc.'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 solely 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 Kidango, Inc.'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 Kidango, Inc.'s internal control over financial reporting and compliance.

Vorlein, Hays + Co.

Calabasas, California
November 23, 2021

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021		Total June 30, 2021	Comparative Total June 30, 2020
	Without Donor Restrictions	With Donor Restrictions		
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 4,342,100	\$ 1,108,373	\$ 5,450,473	\$ 1,872,635
Short-term investments	6,425,824	-	6,425,824	5,322,743
Grants and contributions receivable, net	5,290,064	-	5,290,064	4,923,424
Accounts receivable, net of allowance of \$226,194 and \$213,018 respectively	271,799	-	271,799	186,347
Receivable from related entities	14,297	-	14,297	103,462
Prepaid expenses	365,682	-	365,682	436,717
Total current assets	16,709,766	1,108,373	17,818,139	12,845,328
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	8,466,737	-	8,466,737	7,892,134
DEPOSITS	201,222	-	201,222	170,662
TOTAL ASSETS	\$ 25,377,725	\$ 1,108,373	\$ 26,486,098	\$ 20,908,124
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 3,078,428	\$ -	\$ 3,078,428	\$ 1,859,188
Accrued payroll and related liabilities	2,042,505	-	2,042,505	1,833,704
Current portion – mortgage payable	190,561	-	190,561	183,101
Current portion - capital lease	-	-	-	8,677
Line of Credit	2,000,000	-	2,000,000	-
Due to funder	440,179	-	440,179	253,638
CDE reserve	3,852,763	-	3,852,763	3,293,963
Total current liabilities	11,604,436	-	11,604,436	7,432,271
MORTGAGE PAYABLE	601,420	-	601,420	791,936
TOTAL LIABILITIES	12,205,856	-	12,205,856	8,224,207
NET ASSETS				
Without donor restrictions				
Undesignated	7,539,109	-	7,539,109	6,829,999
Designated by the Board - Equipment Fund	5,632,760	-	5,632,760	5,144,405
With donor restrictions	-	1,108,373	1,108,373	709,513
TOTAL NET ASSETS	13,171,869	1,108,373	14,280,242	12,683,917
TOTAL LIABILITIES AND NET ASSETS	\$ 25,377,725	\$ 1,108,373	\$ 26,486,098	\$ 20,908,124

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2021	Total June 30, 2020
REVENUES, GAINS, AND OTHER SUPPORT				
Grants and contracts	\$ 54,720,427	\$ 1,947,963	\$ 56,668,390	\$ 44,048,781
Donations and contributions	859,433	1,104,104	1,963,537	1,241,248
Inkind donations	-		-	28,500
Parent fees	1,097,555		1,097,555	1,880,715
Other earned income	698,251		698,251	931,111
Cash and investment income:				
Realized/unrealized gain in investments, net	1,137,793		1,137,793	132,422
Interest and dividends, net	142,403		142,403	134,544
Contract settlements	(556,083)		(556,083)	-
Other income	229,427		229,427	-
Net assets released from donor restrictions	2,653,207	(2,653,207)	-	-
Total revenues, gains, and other support	60,982,413	398,860	61,381,273	48,397,321
EXPENSES				
Operating programs:				
California Department of Education programs	37,997,191	-	37,997,191	32,925,681
School district grants program	3,265,258	-	3,265,258	3,752,222
Subsidiary programs	1,106,075	-	1,106,075	1,047,924
Mental health and development services	2,960,273	-	2,960,273	3,475,172
Voucher programs	256,109	-	256,109	348,922
Head Start support services program	11,786,638	-	11,786,638	3,989,889
Other programs	2,444,922	-	2,444,922	1,349,935
General and Administration:				
Unrestricted and building fund general	185,251	-	185,251	991,069
Total expenses	60,001,717	-	60,001,717	47,880,814
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	980,696	398,860	1,379,556	516,507
NON-OPERATING REVENUE (EXPENSES)				
(Loss) gain on disposal of assets	6,537	-	6,537	12,896
Depreciation expense and amortization	(278,124)	-	(278,124)	(280,738)
Additions/deletions to equipment fund:				
Additions to equipment fund	1,002,814	-	1,002,814	450,827
Deletions to equipment fund	(514,458)	-	(514,458)	(538,626)
Total non-operating (expenses) revenue	216,769	-	216,769	(355,641)
CHANGE IN NET ASSETS	1,197,465	398,860	1,596,325	160,866
NET ASSETS, beginning of year	11,974,404	709,513	12,683,917	12,523,051
NET ASSETS, end of year	\$ 13,171,869	\$ 1,108,373	\$ 14,280,242	\$ 12,683,917

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021										Comparative
	California Dept. of Education Program	School District Grants Program	Subsidiary Program	Mental Health and Developmental Services		Vouchers Program	Head Start Support Services Program	Other Program	Unrestricted & Building Fund General	Total June 30, 2021	Total June 30, 2020
Salaries and related expenses:											
Salaries	20,880,311	2,230,636	285,902	2,084,597	-	169,949	5,698,528	1,221,493	(10,497)	32,560,919	27,782,433
Payroll taxes	1,682,836	187,676	4,605	199,433	-	18,867	546,932	72,789	(978)	2,712,160	2,052,931
Employee benefits	2,848,944	322,699	9,743	307,372	-	30,749	970,137	104,424	(4,418)	4,589,650	4,558,145
	<u>25,412,091</u>	<u>2,741,011</u>	<u>300,250</u>	<u>2,591,402</u>	<u>-</u>	<u>219,565</u>	<u>7,215,597</u>	<u>1,398,706</u>	<u>(15,893)</u>	<u>39,862,729</u>	<u>34,393,509</u>
Supplies and Operating expenses:											
Administrative	297,576	32,154	645	21,843	-	2,990	95,896	147,954	185,850	784,908	538,974
Books and supplies	1,445,560	135,799	1,711	25,308	256	9,265	791,383	460,364	1,791	2,871,437	2,386,856
Capital expenses	385,332	-	-	-	-	-	568,626	-	-	953,958	450,826
Interest expense	261	34	1	33	-	3	59	22,956	12,738	36,085	44,787
Minor equipment and improvements	166,292	15,448	4,180	25,575	200	1,217	724,705	67,473	-	1,005,090	417,972
Occupancy - Other	1,288,567	152,542	853	53,507	-	12,161	495,841	48,113	(2,131)	2,049,453	1,521,256
Other expenses	464,305	89,716	1,505	56,737	-	3,751	206,138	109,292	(104)	931,340	1,027,281
Professional services	7,854,583	41,979	793,232	45,081	-	5,163	1,153,308	91,489	3,000	9,987,835	5,966,683
Rent	682,624	56,575	3,698	140,331	-	1,994	535,085	98,575	-	1,518,882	1,132,670
	<u>12,585,100</u>	<u>524,247</u>	<u>805,825</u>	<u>368,415</u>	<u>456</u>	<u>36,544</u>	<u>4,571,041</u>	<u>1,046,216</u>	<u>201,144</u>	<u>20,138,988</u>	<u>13,487,305</u>
Subtotal	37,997,191	3,265,258	1,106,075	2,959,817	456	256,109	11,786,638	2,444,922	185,251	60,001,717	47,880,814
Non-Operating Expenses:											
Depreciation expense	189,678	24,000	295	12,006	-	1,473	35,473	12,668	2,531	278,124	280,738
Total Functional Expenses	<u>\$ 38,186,869</u>	<u>\$ 3,289,258</u>	<u>\$ 1,106,370</u>	<u>\$ 2,971,823</u>	<u>\$ 456</u>	<u>\$ 257,582</u>	<u>\$ 11,822,111</u>	<u>\$ 2,457,590</u>	<u>\$ 187,782</u>	<u>\$ 60,279,841</u>	<u>\$ 48,161,552</u>

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	2021			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2021	Total June 30, 2020
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$ 1,197,465	\$ 398,860	\$ 1,596,325	\$ 160,866
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:				
Contribution of Property and Equipment	(370,000)	-	(370,000)	-
Depreciation expense and amortization	278,124	-	278,124	280,738
Depreciation/Deletions to equipment fund	514,458	-	514,458	538,626
Net realized/unrealized gain on investments	(1,137,793)	-	(1,137,793)	(217,010)
Change in allowance for accounts receivable	13,176	-	13,176	21,868
Loss (gain) on disposal of assets	(6,537)	-	(6,537)	(12,896)
Change in assets and liabilities:				
Accounts receivable, net of allowance	(98,628)	-	(98,628)	(83,997)
Grants and contributions receivable, net	(366,640)	-	(366,640)	595,789
Receivable from related entities	89,165	-	89,165	79,653
Prepaid expenses	71,035	-	71,035	(150,737)
Deposits	(30,560)	-	(30,560)	(24,777)
Accounts payable and accrued expenses	1,219,240	-	1,219,240	123,254
Accrued payroll and related liabilities	208,801	-	208,801	-
Due to funder	186,541	-	186,541	84,836
CDE reserve	558,800	-	558,800	(436,130)
Net cash (used in) provided by operating activities	<u>2,326,647</u>	<u>398,860</u>	<u>2,725,507</u>	<u>960,083</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of equipment and improvements	(364,371)	-	(364,371)	(5,899)
Purchases/Additions to equipment fund, net of donation	(632,814)	-	(632,814)	(450,827)
Proceeds on disposal of assets	6,537	-	6,537	12,896
Purchases and sales of investments, net of fees	34,712	-	34,712	(1,021,655)
Net cash (used in) provided by investing activities	<u>(955,936)</u>	<u>-</u>	<u>(955,936)</u>	<u>(1,465,485)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds received on line of credit	3,100,000	-	3,100,000	-
Payments on Line of Credit, net of \$0 in interest	(1,100,000)	-	(1,100,000)	-
Payments on mortgage, net of \$35,690 in interest	(183,056)	-	(183,056)	(175,779)
Payments on capital lease, net of \$395 in interest	(8,677)	-	(8,677)	(11,787)
Net cash used in financing activities	<u>1,808,267</u>	<u>-</u>	<u>1,808,267</u>	<u>(187,566)</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	3,178,978	398,860	3,577,838	(692,968)
CASH AND CASH EQUIVALENTS, beginning of year	1,163,122	709,513	1,872,635	2,565,603
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 4,342,100</u>	<u>\$ 1,108,373</u>	<u>\$ 5,450,473</u>	<u>\$ 1,872,635</u>
Supplemental cash flow information:				
Cash paid for interest	<u>\$ 36,085</u>	<u>\$ -</u>	<u>\$ 36,085</u>	<u>\$ 44,778</u>
InKind Goods and Services Received in lieu of Cash	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,500</u>

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

1. ORGANIZATION

Kidango, Inc. (the Agency), was founded as a nonprofit public benefit corporation on June 1, 1979, to provide quality, affordable early care and education services to children and families of all economic levels. The Agency is publicly funded, primarily by program contracts with the California Department of Education (CDE).

Description of Major Operating Programs

The Agency operates childcare centers that are designed to provide early care and education services for children and offers full-day and part-day child care services at its centers.

The Agency meets the nutritional needs of children by serving meals, including infant formula and baby food to children enrolled in its programs. The Agency also provides individualized meals to meet the special needs of children with disabilities or with allergies.

The Agency provides early intervention services to infants with developmental delays and disabilities and their families. Services include parent training in their homes, integrated center-based services, and specialized therapies to meet the individual needs of the infants and toddlers.

The Agency provides mental health services to children who are in need of services due to family issues, behavior or other related reasons. Through this program, the Agency provides supportive services to teachers and families of children needing mental health services.

Other programs of the Agency include providing parenting education seminars, information and referrals to parents and members of the community and assisting families in accessing community services such as emergency housing, food, and medical services.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Agency prepares its financial statements in accordance with generally accepted accounting principles (GAAP) promulgated in the United States of America. The significant accounting and reporting policies used by the Agency are described below to enhance the usefulness and understandability of the financial statements.

Basis of Accounting

The financial statements are prepared on the accrual basis of accounting. The Agency's net assets are reported as net assets without donor restrictions or with donor restrictions.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. Fund accounting is the procedure by which resources for the various programs are classified for accounting and reporting according to the activities and objectives specified by donors, granters, officials, and governing boards. Separate accounts are maintained for each fund.

Basis of Presentation and Net Assets

The Agency reports contributions of cash and other assets as support with donor restrictions if they are received with donor stipulations that limit the use of the asset contributed. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

- *Net assets without donor restrictions.* Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Agency, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- *Net assets with donor restrictions.* Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period or are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Agency's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as donor restricted until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use. Total net assets with donor restrictions at June 30, 2021 were \$1,108,373.

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the use of the related resources is subject to donor restrictions. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Cash and Cash Equivalents

Cash is defined as cash in demand deposit accounts as well as cash on hand. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and investments so near their maturity that the risk of changes in value due to changes in interest rates is negligible. These are generally investments with maturity dates within three months of their acquisition date. Not included as cash equivalents are funds restricted as to use, regardless of liquidity or the maturity dates of investments.

Grants, Contributions and Accounts Receivables

Receivables consist of grants, contracts, contributions and accounts receivables and are stated at the amount management expects to collect from outstanding balances. Receivables are primarily unsecured amounts due on cost reimbursement or performance contracts. Any amount that is denied for reimbursement is written off when the Agency receives notification from the grantor agency. The Agency uses the allowance method of accounting for receivables determined to be potentially uncollectable. The Agency currently maintains an allowance for uncollectible accounts. The allowance is estimated based on management's evaluation of accounts. The Agency believes that amounts designated as uncollectible are reasonable. The total allowance for doubtful accounts was \$226,194 at June 30, 2021.

Prepaid Expenses

Prepaid expenses consist of insurance, deposits and other costs are expensed ratably over their respective terms of agreement.

Property, Equipment, and Leasehold Improvements

As further discussed in Note 4, the Agency reports gifts of land, buildings, and equipment as support without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as with donor restrictions support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. The Agency's current capitalization policy is \$5,000.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property, Equipment, and Leasehold Improvements – Continued

Property, equipment, and leasehold improvements are stated at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets. Property and equipment purchased in connection with the CDE are expensed during the grant period. Title to CDE assets is retained by the state of California.

Assets purchased with grant funds that are expensed in the period acquired are recorded in the accompanying statement of financial position as an asset, with a corresponding entry to expenses. In order to reflect the decrease in value over time of these assets, depreciation is charged directly to expense – annually. These assets are restricted to use only in the programs from which they were purchased

Employee Benefits

Accumulated unpaid employee vacation benefits are recognized as a liability of the Agency. The maximum carryover vacation benefits are 240 hours. The total accrued liability at June 30, 2021 was \$1,604,145, and is included in accounts payable and accrued expenses on the statement of financial position. Sick leave benefits are accumulated for each employee. The employees do not gain vested rights to sick leave. Accumulated sick leave benefits are not recognized as liabilities of the Agency as payment of such benefits is not probable or estimable.

Accounting for Contributions

Contributions, including unconditional promises to give, are recognized when received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions, consistent with the nature of the restriction. Unconditional promises with payments due in future years have an implied restriction to be used in the year the payment is due, and therefore are reported as net assets with donor restrictions until the payment is due unless the contribution is clearly intended to support activities of the current fiscal year or is received net assets with donor restrictions. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Contributed Goods and Services

Contributions of goods received that are measurable are recorded as revenue at their estimated fair value when received. Contributions of services are recognized if the services received meet any of these criteria: (1) if they create or enhance nonfinancial assets and (2) if they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Government Revenue

Government revenue is recognized when the qualifying costs are incurred for cost-reimbursement grants or contracts or when a unit of service is provided for performance grants. Government revenue from federal agencies is subject to independent audit under the Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, The Agency's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Agency.

Revenue Recognition

Revenues from government agencies, program service fees, and other third-party payors for services provided under such contracts are recognized when earned by the Agency. All gifts, bequests, and other public support are included in unrestricted net assets unless specifically restricted by the donor or the terms of the gift or grant instrument. Amounts received in excess of balances earned are recognized as liabilities in Due to Funder.

Grant arrangements have been evaluated and determined to be nonreciprocal, meaning the granting entity has not received ad direct benefit in exchange for the resources provided. Instead, the revenue is recognized as a conditional contribution – when the barrier to entitlement is overcome. The barrier to entitlement is considered overcome when expenditures associated with the grant are determined to be allowable and all other significant conditions of the grant are met.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Allocation of Expenses

The costs of operating the various programs and other activities have been summarized on a functional basis in the combining statement of activities – operating programs. As further discussed in Note 12, certain costs have been allocated among the programs benefited based upon the Agency's cost allocation plan.

Cost Allocation Plan

The Agency updates its cost allocation plan annually and obtains approval from its Board of Directors. The indirect cost allocation plan is on file in the Agency's main accounting office. The costs of operating the various programs and other activities have been summarized on a functional basis. The costs have been allocated among the program and supporting services benefited based upon management's estimate of time and effort recorded on functions related to the specific activity, space usage, or other relevant bases. Fundraising expenses for the year ended June 30, 2021 were \$456.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, the Agency's management evaluates the estimates and assumptions based upon historical experience and various other factors and circumstances. The Agency's management believes that the estimates and assumptions are reasonable in the circumstances; however, the actual results could differ from those estimates.

Reclassifications

Certain amounts in the 2020 comparative totals have been reclassified to conform with the 2021 reporting format.

Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2020, from which the summarized information was derived.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Future Changes in Accounting Principles

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)* on February 25, 2016, which increases transparency and comparability among entities by recognizing lease assets and lease liabilities on the statement of financial position and disclosing key information about leasing arrangements in the financial statements of lessees. It is effective for Not-for-Profit Entities with fiscal years beginning after December 15, 2021. Management is currently evaluating the impact of the provision of the ASU on the financial statements.

Income Taxes

The Agency is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code. The IRS classified the organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section(s) 509(a)(1) and 170(b)(1)(A)(vi).

The Agency has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC Section 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Section 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. As of and for the year ended June 30, 2021, the Agency had no material unrecognized tax benefits, tax penalties or interest.

The Agency's Forms 990, *Return of Organization Exempt from Income Tax*, for each of the tax years ended June 30, 2020, 2019, and 2018, are subject to examination by the IRS, generally for 3 years after they were filed.

The Agency's Form 199, *California Exempt Organization Return*, for each of the tax years ended June 30, 2020, 2019, 2018, and 2017, are subject to examination by the Franchise Tax Board, generally for 4 years after they were filed.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fair Value Measurements

The Agency reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal or most advantageous market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

- *Level 1* - Quoted prices for identical assets or liabilities in active markets to which the Agency has access at the measurement date.
- *Level 2* - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets in markets that are not active;
 - observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- *Level 3* - Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

The carrying amounts of cash and cash equivalents and accounts receivable approximate fair value because of the terms and relatively short maturity of these financial instruments. The equities and fixed income are valued at quoted market prices, which represent the net asset value of shares held by the Agency at year end.

The carrying amounts of liabilities, approximate fair value because of the relatively short maturity of these financial instruments.

When available, the Agency measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

3. INVESTMENTS

The Agency measures fair value in accordance with FASB ASC 820-10. FASB ASC 820-10 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels; Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority, Level 2 inputs, other than the quoted prices in active markets, are observable either directly or indirectly, and Level 3 unobservable inputs in which there is little or no market data, which requires the Agency to develop its own assumptions. The Agency uses appropriate valuation techniques based on the available inputs to measure the fair value of its investments. When available, the Agency measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. Level 3 inputs are only used when Level 1 or Level 2 inputs are not available. All assets reported at fair value at June 30, 2021 are Level 1 inputs.

Investments consist of the following at June 30, 2021:

	Total	Level 1
Equities	<u>\$ 4,294,696</u>	<u>\$ 4,294,696</u>
Fixed income	<u>2,131,128</u>	<u>2,131,128</u>
Total investments	<u>\$ 6,425,824</u>	<u>\$ 6,425,824</u>

At June 30, 2021, the Agency did not have any investments measured using Level 2 and Level 3 inputs.

The composition of the investment return reported in the statement of activities as follows:

	Amount
Dividend income	\$ 4,525
Interest income (investments and cash equivalents)	137,878
Realized and unrealized gain (loss) on investments, net	<u>1,137,793</u>
Total investment return	<u>\$ 1,280,196</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

4. PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property, equipment and leasehold improvements consist of the following at June 30, 2021:

	Years of Useful Life	Amount
Building	40	\$ 2,249,394
Building improvements	10 to 15	3,086,280
Equipment	3 to 5	1,924,170
Land	Non-Depreciable	797,000
Leasehold improvements	10 to 15	4,495,417
Portable buildings	11 to 20	3,354,657
Vehicles	5	579,403
		<u>16,486,321</u>
Less accumulated depreciation		<u>(8,019,584)</u>
Property, equipment and leasehold improvements, net		<u>\$ 8,466,737</u>

For the year ended June 30, 2021 total depreciation expense was \$278,124.

5. MORTGAGE PAYABLE

The Agency has a mortgage loan payable to a bank secured by a first trust deed, with a maturity date of May 2025; interest is fixed at 4.0%. Monthly payments including principal and interest are \$18,230. The balance owed at June 30, 2021 was \$791,981. Total interest expense for the year ended June 30, 2021 was \$35,690.

Future minimum payments on the mortgages loans payable at June 30, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 190,561
2023	198,324
2024	206,404
2025	<u>196,692</u>
Total	791,981
Less current portion	<u>(190,561)</u>
Long-term mortgage payable	<u>\$ 601,420</u>

The interest expense charged represents the interest-only portion of the payments made on the outstanding mortgage payables.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

6. LINE OF CREDIT

The Agency has a \$3,000,000 secured line of credit with a financial institution bearing interest at 4.25% per annum. The line of credit is payable on demand and has an outstanding principal balance of \$2,000,000 at June 30, 2021. No interest expense for the year ended was incurred, nor was any amount charged to any government contracts.

7. CALIFORNIA DEPARTMENT OF EDUCATION RESERVE

Child development contractors with the California Department of Education (CDE) are allowed, with prior CDE approval, to maintain a reserve account from earned but unexpended child development contract funds for three types of programs: Center Based, Resource and Referral, and Alternative Payment. Transfers from a reserve account are considered restricted income for child development programs, but may be applied to any of the contracts that are eligible to contribute to that particular program type.

The funding agreements with the California Department of Education (“CDE”) provides the Agency to record deferred revenue or “reserves” for granted amounts not earned during the current year, up to certain amounts. The Agency maintains a reserve account for its Center Based contract, and funds are deposited into an interest bearing account. The reserve account balance at June 30, 2021, was \$3,852,763, which is recorded as an asset in the cash account. Also, upon termination of all child development center-based contracts with CDE, the Agency would have to return the reserve funds to CDE, so the reserve account is recorded as a liability in the amount of \$3,852,763.

8. CONTINGENCIES

Contracts and Grants

Grant awards require the fulfillment of certain conditions as set forth in the instruments of grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. The agency deems this contingency remote because by accepting the grants and their terms it has accommodated the objectives of the Agency to the provisions of the grants. The Agency’s management is of the opinion that the Agency has complied with the terms of all grants.

COVID-19

On March 11, 2020 the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The ultimate financial impact and duration of these events cannot be reasonably estimated at this time.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

9. LEASE COMMITMENTS

The Agency conducts some of its operations at leased facilities. Future minimum lease payments under non-cancelable operating leases are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2022	\$ 1,748,970
2023	1,730,746
2024	1,764,866
2025	1,800,290
2026	1,837,139
Thereafter	<u>1,847,331</u>
Total	<u>\$ 10,729,342</u>

Total rent expense for the year ended June 30, 2021 was \$1,518,882.

10. 401(k) RETIREMENT PLAN

The Agency maintains a contributory retirement plan available for its employees that allows participants to make tax deferred investment contributions. The plan qualifies under the provisions of Section 401(k) of the Internal Revenue Code of 1954, as amended. During the year ended June 30, 2021, the Agency made no payments to the retirement plan.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are part of the net assets of the Agency resulting from contributions and other inflows of assets whose use by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Council pursuant to those stipulations.

Net assets with donor restrictions were released by incurring expenses, satisfying the restricted purposes or by occurrence of other events specified by donors. Net assets with donor restrictions at June 30, 2021, consist of amounts restricted by donor-imposed stipulations.

The activity for the year ended June 30, 2021 is as follows:

Source	Balance at 6/30/20	Income	Expenditures	Balance at 6/30/21
CDE Stipends	\$ -	\$ 1,201,725	\$ (1,201,725)	\$ -
First 5 programs	394,554	665,514	(369,346)	690,722
Foundation support	250,286	1,113,186	(945,821)	417,651
Head Start COVID-19	-	71,642	(71,642)	-
Other	<u>64,673</u>	<u>-</u>	<u>(64,673)</u>	<u>-</u>
Total	<u>\$ 709,513</u>	<u>\$ 3,052,067</u>	<u>\$ (2,653,207)</u>	<u>\$ 1,108,373</u>

12. COST ALLOCATION PLAN

The Agency updates its cost allocation plans annually or more frequently when there is a need due to changes in program enrollment or other cost drivers. The Agency obtains approval of the cost allocation plan from its Board of Directors. The written cost allocation plan, including descriptions and percentages, is on file in the Agency's main accounting office. The Agency applies several methods for allocating costs:

Direct Costs – Costs charged directly to final cost objectives that do not require any further allocation or breakdown to the classroom or project level are assignable as direct costs.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021

12. COST ALLOCATION PLAN – Continued

Cost Allocation Plan - Continued

Joint Costs – Costs that are directly attributable to multiple programs, classrooms, projects and/or administrative expenses. These costs can be estimated and directly assigned or are directly charged to an intermediate cost pool and subsequently allocated to the applicable programs, classrooms, and projects. Examples of joint costs include:

- Building repair costs that can be reasonably estimated to the classroom level based on the number of classrooms utilizing the building.
- Labor costs (including travel costs) associated with the repair.

Indirect Costs – Costs that are (1) incurred for common or joint purposes benefiting more than one cost objective; and (2) not readily assignable to the cost objectives benefited without efforts disproportionate to the results achieved.

Indirect costs are allocated as follows:

- Payroll costs are allocated using individual time sheets that report the actual time spent by employees in each program each day.
- Rent and associated utilities, maintenance, and insurance are allocated using the square footage of building space occupied by each program, classroom, or project, according to floor plans and/or room measurements.
- Office expenses and other operating costs are allocated based on full time employee equivalents.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

13. AFFILIATED ORGANIZATIONS

Community Family Services, Inc. (CFS), is a nonprofit public benefit corporation that is affiliated with the Agency through a common Board of Directors. There is one interrelated transaction with this entity. CFS subcontracts its CDE childcare program to the Agency. All of the financial information relating to the program mentioned above is reported on the books and in the audit report for CFS.

A summary of CFS financial data follows for the year ended June 30, 2021:

Total assets	\$ 225,553
Total liabilities	<u>\$ 77,116</u>
Total ending net assets	<u>\$ 148,437</u>
Total revenue and support	\$ 1,118,480
Total expenses	<u>\$ 1,118,480</u>
Change in net assets	<u>\$ -</u>

14. SUBCONTRACTOR AGREEMENTS

The Agency entered into multiple subcontract agreements to operate general center childcare programs and state preschool programs for the fiscal year ended June 30, 2021. These subcontracts are included in the schedule of expenditures of federal and state awards and the supplemental reporting requirements of the CDE in this audit report.

The Agency received the following CDE contract funds under subcontract agreements at June 30, 2021:

School Districts:	<u>Amount</u>
New Haven Unified School District	\$ 2,537,712
San Lorenzo Unified School District	216,993
East Side Union High School District	534,553
Subsidiary Program:	
Community Family Services	<u>1,106,370</u>
Total subcontractor agreements	<u>\$ 4,395,628</u>

To further assist these programs, the Agency provided \$81,055 under its Child Care Food Program Agreement No. 01-1904-1A with the CDE for the year ended June 30, 2021. Revenue of \$81,055 was reported as restricted income for the years ended June 30, 2021. Related expenses of \$81,055 were reported as reimbursable expenses for the year ended June 30, 2021.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

15. LIQUIDITY AND FUNDS AVAILABLE

The total financial assets held by the Agency at June 30, 2021 and the amount of those financial assets that could be made available for general expenditure within one year of the date of the statement of financial position are summarized in the following table:

	<u>June 30, 2021</u>
Financial assets:	
Cash and cash equivalents	\$ 5,450,473
Short-term investments	6,425,824
Grants and contributions receivable, net	5,290,064
Accounts receivable, net of allowance	271,799
Receivables from related entities	<u>14,297</u>
Total financial assets	17,452,457
Less assets unavailable for general expenditures within one year:	
California Department of Education reserve	(3,852,763)
Donor Restricted Funds – With Donor Restrictions Net Assets	<u>(1,108,373)</u>
	<u>4,961,136</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 12,491,321</u>

The Agency regularly monitors liquidity and availability of resources required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. For purposes of analyzing resources available to meet general expenditures over a 12 month period, the Agency considers all expenditures related to its ongoing mission-related activities as well as the conduct of services undertaken to support those activities to be general expenditures.

Financial assets are considered unavailable when illiquid or not convertible to cash and cash equivalents within one year. The Agency has established an operating reserve and reviews its funding level on an ongoing basis to ensure it is adequate. In addition to financial assets available to meet general expenditures over the next 12 months, the Agency operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources. Cash in excess of daily requirements is typically invested in short-term, liquid securities. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date. The Agency has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

16. CONCENTRATION OF CREDIT RISK AND REVENUE SOURCES

During the year ended June 30, 2021, the Agency had one major revenue source, the California Department of Education, which accounted for approximately 60% of the total revenue of the Agency.

The majority of the Agency's contributions and grants are received from corporations, foundations, and individuals located in the greater Northern California metropolitan area and from agencies of the state of California. As such, the Agency's ability to generate resources via contributions and grants is dependent upon the economic health of that area and of the state of California. An economic downturn could cause a decrease in contributions and grants that coincides with an increase in demand for the Agency's services.

The Agency's investments are subject to various risks, such as interest rate, credit, and overall market volatility risks. Further, because of the significance of the investments to the Agency's financial position and the level of risk inherent in most investments, it is reasonably possible that changes in the values of these investments could occur in the near term and such changes could materially affect the amounts reported in the financial statements. Management is of the opinion that the diversification of its invested assets among the various asset classes should mitigate the impact of changes in any one class.

Financial instruments that potentially subject the Agency to concentrations of credit risk consist principally of uninsured cash balances. The Agency places its cash deposits with high-credit, quality financial institutions. At times, balances in the Agency's cash accounts may exceed the Federal Deposit Insurance Corporation (FDIC) limit of \$250,000. Uninsured balances at June 30, 2021 were approximately \$5,140,724.

At times, balances in the Agency's investment accounts may exceed the Securities Investor Protection Corporation (SIPC) insurance and cash deposits in excess of the Federal Deposit Insurance Corporation (FDIC). At June 30, 2021, investments that were uninsured totaled approximately \$6,175,824.

17. SUBSEQUENT EVENTS

The Agency has evaluated events subsequent to June 30, 2021, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 23, 2021, the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required. Based upon this evaluation, it was determined that no subsequent events occurred that require recognition or additional disclosure in the financial statements.

SUPPLEMENTARY INFORMATION

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF FINANCIAL POSITION
JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	Without Donor Restrictions		With Donor Restrictions	Total June 30, 2021	Comparative Total June 30, 2020
	Unrestricted & Building Fund	Operating Programs			
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 4,342,100	\$ -	\$ 1,108,373	\$ 5,450,473	\$ 1,872,635
Short-term investments	6,425,824	-	-	6,425,824	5,322,743
Grants and contributions receivable	-	5,290,064	-	5,290,064	4,923,424
Accounts receivable, net of allowance of \$226,194 and \$213,018 respectively	-	271,799	-	271,799	186,347
Receivable from related entities	-	14,297	-	14,297	103,462
Prepaid expenses	365,682	-	-	365,682	436,717
Total current assets	11,133,606	5,576,160	1,108,373	17,818,139	12,845,328
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	8,466,737	-	-	8,466,737	7,892,134
DEPOSITS	201,222	-	-	201,222	170,662
TOTAL ASSETS	\$ 19,801,565	\$ 5,576,160	\$ 1,108,373	\$ 26,486,098	\$ 20,908,124
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$ 3,078,428	\$ -	\$ -	\$ 3,078,428	\$ 1,859,188
Accrued payroll and related liabilities	2,042,505	-	-	2,042,505	1,833,704
Current portion – mortgage payable	190,561	-	-	190,561	183,101
Current portion - capital lease	-	-	-	-	8,677
Line of Credit	2,000,000	-	-	2,000,000	-
Due to Funder	-	440,179	-	440,179	253,638
Due to/(from) other funds	(1,283,218)	1,283,218	-	-	-
CDE Reserve	-	3,852,763	-	3,852,763	3,293,963
Total current liabilities	6,028,276	5,576,160	-	11,604,436	7,432,271
MORTGAGE PAYABLE	601,420	-	-	601,420	791,936
NET ASSETS	13,171,869	-	1,108,373	14,280,242	12,683,917
TOTAL LIABILITIES AND NET ASSETS	\$ 19,801,565	\$ 5,576,160	\$ 1,108,373	\$ 26,486,098	\$ 20,908,124

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – ALL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2021
(WITH COMPARATIVE TOTALS FOR 2020)

	Operating Programs							Unrestricted Programs & Building Fund	Total June 30, 2021	Comparative Total June 30, 2020
	California Dept. of Education Programs	School District Grants	Subsidiary Program	Mental Health and Developmental Services	Voucher Programs	Head Start Support Services	Other Programs			
REVENUE										
Grants and contracts:										
State Department of Education	\$ 35,829,338	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,829,338	\$ 30,192,460
School District revenue	-	3,177,670	-	-	-	-	-	-	3,177,670	3,584,407
Child and Adult Care Food Programs	784,607	81,055	-	-	-	-	-	-	865,662	1,083,236
Head Start/Early Head Start	-	-	-	-	-	11,635,804	71,642	-	11,707,446	4,018,425
Community Family Services	-	-	1,090,529	-	-	-	-	-	1,090,529	1,038,153
Regional Center and Vouchers	-	-	-	933,996	258,636	-	-	-	1,192,632	1,568,885
County and City contracts	-	-	-	1,843,203	-	186,307	591,109	-	2,620,619	2,815,334
Parent fees and earned income	1,051,181	30,533	15,841	-	-	-	698,251	-	1,795,806	2,811,826
Cash and investment income	-	-	-	-	-	-	1,267,620	12,576	1,280,196	266,966
Donations and fundraising	-	-	-	3,111	-	-	1,340,739	405,321	1,749,171	696,913
Inkind donations	-	-	-	-	-	-	-	-	-	28,500
Contract settlements	(556,083)	-	-	-	-	-	-	-	(556,083)	-
Other income	-	-	-	-	-	-	45,000	184,427	229,427	253,287
Total revenue	37,109,043	3,289,258	1,106,370	2,780,310	258,636	11,822,111	4,014,361	602,324	60,982,413	48,358,392
EXPENDITURES										
Salaries and related expenses:										
Salaries	20,880,311	2,230,636	285,902	2,084,597	169,949	5,698,528	1,221,493	(10,497)	32,560,919	27,782,433
Payroll taxes	1,682,836	187,676	4,605	199,433	18,867	546,932	72,789	(978)	2,712,160	2,052,931
Employee benefits	2,848,944	322,699	9,743	307,372	30,749	970,137	104,424	(4,418)	4,589,650	4,558,145
	25,412,091	2,741,011	300,250	2,591,402	219,565	7,215,597	1,398,706	(15,893)	39,862,729	34,393,509
Supplies and Operating expenses:										
Administrative	297,576	32,154	645	21,843	2,990	95,896	147,954	185,850	784,908	538,974
Books and supplies	1,445,560	135,799	1,711	25,564	9,265	791,383	460,364	1,791	2,871,437	2,386,856
Capital expenses	385,332	-	-	-	-	568,626	-	-	953,958	450,826
Interest expense	261	34	1	33	3	59	22,956	12,738	36,085	44,787
Minor equipment and improvements	166,292	15,448	4,180	25,775	1,217	724,705	67,473	-	1,005,090	417,972
Occupancy - Other	1,288,567	152,542	853	53,507	12,161	495,841	48,113	(2,131)	2,049,453	1,521,256
Other expenses	464,305	89,716	1,505	56,737	3,751	206,138	109,292	(104)	931,340	1,027,281
Professional services	7,854,583	41,979	793,232	45,081	5,163	1,153,308	91,489	3,000	9,987,835	5,966,683
Rent	682,624	56,575	3,698	140,331	1,994	535,085	98,575	-	1,518,882	1,132,670
	12,585,100	524,247	805,825	368,871	36,544	4,571,041	1,046,216	201,144	20,138,988	13,487,305
Total expenses	37,997,191	3,265,258	1,106,075	2,960,273	256,109	11,786,638	2,444,922	185,251	60,001,717	47,880,814
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	(888,148)	24,000	295	(179,963)	2,527	35,473	1,569,439	417,073	980,696	477,578
NON-OPERATING REVENUE (EXPENSES)										
Gain/(Loss) on disposal of assets	-	-	-	-	-	-	-	6,537	6,537	12,896
Depreciation expense	(189,678)	(24,000)	(295)	(12,006)	(1,473)	(35,473)	(12,668)	(2,531)	(278,124)	(280,738)
CHANGE IN NET ASSETS	\$ (1,077,826)	\$ -	\$ -	\$ (191,969)	\$ 1,054	\$ -	\$ 1,556,771	\$ 421,079	\$ 709,109	\$ 209,736

**INFORMATION REQUIRED BY *GOVERNMENT AUDITING STANDARDS*
AND THE UNIFORM GUIDANCE**



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

To the Board of Directors of
Kidango, Inc.
(A California Non-Profit Corporation)
Fremont, 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 Kidango, Inc. (A California Non-Profit Corporation), 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 November 23, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kidango, Inc.'s internal control over financial reporting (internal control) as a basis for designing 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 Kidango, Inc.'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 Kidango, Inc. financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Vorwin, Hagen + Co.

Calabasas, California
November 23, 2021



VASIN, HEYN & COMPANY

ABOVE THE BRIGHT LINE

AN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

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

To the Board of Directors of
Kidango, Inc.
(A California Non-Profit Corporation)
Fremont, California

Report on Compliance for Each Major Federal Program

We have audited Kidango, Inc. (A California Non-Profit Corporation) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Kidango, Inc.'s major federal programs for the year ended June 30, 2021. Kidango, Inc.'s major federal programs are identified in the summary of auditors' 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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Kidango, Inc.'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 (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 Kidango, Inc.'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 Kidango, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Kidango, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of Kidango, Inc. 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 Kidango, Inc.'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 Kidango, Inc. 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 weaknesses 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.

Voxin, Hryn + Co.

Calabasas, California
November 23, 2021

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(FEIN: 94-2581686)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
FEDERAL AWARDS:					
U.S. Department of Agriculture:					
Passed Through the California Department of Education Child and Adult Care Food Program	10.558	01-1904-1A	\$ 865,662	\$ 865,662	\$ -
Total U.S. Department of Agriculture:			\$ 865,662	\$ 865,662	\$ -
U.S. Department of Health & Human Services:					
Office of Head Start - Direct					
Early Head Start	93.600	09HP00010602	\$ 43,021	\$ 6,255	\$ -
Early Head Start	93.600	09HP000106-03-01	2,004,668	120,826	-
Early Head Start	93.600	09HP000106-04-03	2,287,772	2,166,486	-
Head Start/Early Head Start	93.600	09CH011611-01-01	13,263,797	7,659,234	-
Early Head Start	93.600	09HE000938-01-01	1,073,686	12,882	-
			18,672,944	9,965,683	-
Passed Through the Community Assoc. for Preschool Education					
Early Head Start	93.600	3/1/20 - 2/28/21	412,800	275,200	-
Early Head Start	93.600	3/1/21 - 2/28/22	445,824	148,608	-
			858,624	423,808	-
Passed Through the Santa Clara County Office of Education					
Head Start	93.600	21-22-0535	714,113	712,648	-
Head Start-Covid	93.600		186,307	186,307	-
			900,420	898,955	-
Passed Through the YMCA of the Central of Bay Area/ECE					
Head Start	93.600	07/01/20 - 06/30/21	329,780	296,820	-
Early Head Start	93.600	07/01/20 - 06/30/21	256,620	236,845	-
			586,400	533,665	-
Head Start	93.600		\$ 21,018,388	\$ 11,822,111	\$ -

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(FEIN: 94-2581686)
(CONTINUED)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
Passed Through the California Department of Education CCDF Cluster:					
General Child Care and Development Center Pilot-SCC	93.596	CCTR - 0009	\$ 791,370	\$ 643,077	\$ -
General Child Care and Development Center Pilot-SCC	93.575	CCTR - 0009	359,931	292,484	-
General Child Care and Development Center Pilot-SCC	00.000	CCTR - 0009	7,720	6,273	-
General Child Care and Development Center Pilot-Alameda	93.596	CCTR - 0008	881,682	881,364	-
General Child Care and Development Center Pilot-Alameda	93.575	CCTR - 0008	402,755	402,610	-
General Child Care and Development Center Pilot-Alameda	00.000	CCTR - 0008	3,860	3,859	-
General Child Care and Development Center-Contra Costa	93.596	CCTR - 0007	28,238	16,255	-
General Child Care and Development Center-Contra Costa	93.575	CCTR - 0007	12,911	7,432	-
Family Child Care Homes	93.596	CFCC - 0000	952,465	895,073	-
Family Child Care Homes	93.575	CFCC - 0000	432,032	405,999	-
Family Child Care Homes	00.000	CFCC - 0000	801,831	753,515	-
CCDBG CRRSA CDE Contracts	93.596/93.575	Vendor #499090	1,201,725	1,201,725	-
			<u>5,876,520</u>	<u>5,509,666</u>	-
Passed Through the East Side Union High School District					
General Child Care Center Pilot	93.596	CCTR - 0266	302,410	93,641	-
General Child Care Center Pilot	93.575	CCTR - 0266	137,993	42,729	-
General Child Care Center Pilot	00.000	CCTR - 0266	3,130	969	-
			<u>443,533</u>	<u>137,339</u>	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes	93.596	CFCC - 0021	254,762	241,338	-
Family Child Care Homes	93.575	CFCC - 0021	115,381	109,301	-
Family Child Care Homes	00.000	CFCC - 0021	58,199	55,132	-
Family Child Care Homes-Stipend	93.596/93.575	Vendor # 50339	32,524	30,975	-
			<u>460,866</u>	<u>436,746</u>	-
Total Child Care and Development Fund Cluster	93.596/93.575		6,780,919	6,083,751	-
Total U.S. Department of Health and Human Services:			<u>\$ 27,799,307</u>	<u>\$ 17,905,862</u>	<u>\$ -</u>
TOTAL FEDERAL EXPENDITURES:			<u>\$ 28,664,969</u>	<u>\$ 18,771,524</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021
(FEIN: 94-2581686)
(CONTINUED)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
STATE AWARDS:					
Passed Through the California Department of Education					
General Child Care and Development Center Pilot-SCC		CCTR - 0009	\$ 3,512,463	\$ 2,854,269	\$ -
General Child Care and Development Center Pilot-Alameda		CCTR - 0008	3,548,966	3,547,684	-
General Child Care and Development Center-Contra Costa		CCTR - 0007	-	-	-
Family Child Care Homes		CFCC - 0000	2,584,177	2,428,463	-
California State Preschool Pilot-SCC		CSPP - 0017	9,102,013	8,614,625	-
California State Preschool Pilot-Alameda		CSPP - 0016	11,749,358	11,138,683	-
California State Preschool-Contra Costa		CSPP - 0015	<u>1,660,099</u>	<u>1,639,966</u>	-
			32,157,076	30,223,690	-
Passed Through the New Haven Unified School District					
California State Preschool		CSPP - 0020	2,630,821	2,457,599	-
Passed Through the San Lorenzo Unified School District-					
California State Preschool		CSPP - 0023	225,604	211,819	-
Passed Through the East Side Union High School District-					
General Child Care Center Pilot		CCTR - 0266	1,197,856	370,913	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes		CFCC - 0021	690,146	653,783	-
Passed Through the County of Alameda					
Mental Health Services		900186	797,678	77,306	-
Cleaning Funds			<u>69,843</u>	<u>69,843</u>	-
			867,521	147,149	-
Passed Through the Santa Clara County					
Mental Health Services		4408	1,765,897	1,765,897	-
Covid Funds			71,642	71,642	-
Cleaning Funds			<u>542</u>	<u>542</u>	-
			1,838,081	1,838,081	-
Passed Through the YMCA of the Central of Bay Area/ECE					
Covid Funds			52,736	52,736	-
Passed Through the Contra Costa County					
Cleaning Funds			<u>370</u>	<u>370</u>	-
			TOTAL STATE EXPENDITURES:	\$ 39,660,211	\$ -
			TOTAL FEDERAL AND STATE EXPENDITURES:	\$ 68,325,180	\$ 54,727,664

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2021

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards (the "Schedule") includes the federal grant activity of Kidango, Inc. under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of the Uniform Guidance. Because the schedule presents only a selected portion of the operations of Kidango, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Kidango, Inc.

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 Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (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. Pass-through entity identifying numbers are presented where available.

3. DE MINIMIS INDIRECT COST RATE

Kidango, Inc. elected to use the 10% de minimis indirect cost rate for the year ended June 30, 2021.

4. LOAN AND LOAN GUARANTEE

Kidango, Inc. did not have any balances of loan and loan guarantee programs outstanding at June 30, 2021 for loans described in 2 CFR section 200.50(b).

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

Section I - Summary of Auditors' Results

Financial Statements

audited

were prepared in accordance with GAAP:

Unmodified.

Internal control over financial reporting:

• Material weakness(es) identified?

_____ Yes X No

• Significant deficiency(ies) identified?

_____ Yes X None Reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

• Material weakness(es) identified?

_____ Yes X No

• Significant deficiency(ies) identified?

_____ Yes X None Reported

Type of auditors' report issued on compliance for major programs

Unmodified.

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)?

_____ Yes X No

Identification of major programs:

CFDA Number(s)

10.558

93.600

Name of Federal Program or Cluster

Child and Adult Care Food Program

Head Start

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CURRENT AND PRIOR YEARS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2021

CURRENT YEAR

2021 Findings:

There were no 2021 findings noted.

2021 Questioned Costs:

There were no 2021 questioned costs noted.

PRIOR YEARS

2020 Findings:

There were no 2020 findings noted.

2020 Questioned Costs:

There were no 2020 questioned costs noted.

2019 Findings:

There were no 2019 findings noted.

2019 Questioned Costs:

There were no 2019 questioned costs noted.

**SUPPLEMENTARY INFORMATION REQUIRED BY
THE CALIFORNIA DEPARTMENT OF EDUCATION**

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2021

	California Department of Education – Operating Programs							Subtotal CDE Operating Programs
	State Preschool CSPP-0015 (Contra Costa)	State Preschool CSPP-0016 (Alameda)	State Preschool CSPP-0017 (Santa Clara)	Family Child Care Homes CFCC-0000	General Child Care CCTR-0007 (Contra Costa)	General Child Care CCTR-0008 (Alameda)	General Child Care CCTR-0009 (Santa Clara)	
REVENUE								
Grants:								
State Department of Education	\$ 1,639,966	\$ 11,163,910	\$ 8,614,625	\$ 4,483,050	\$ 23,687	\$ 4,835,517	\$ 3,796,103	\$ 34,556,858
School District revenue	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	52,363	291,276	238,640	-	2,484	126,100	73,744	784,607
Community Family Services	-	-	-	-	-	-	-	-
County contracts	-	-	-	-	-	-	-	-
Parent fees	57,573	159,005	121,984	45,826	61,208	394,816	210,769	1,051,181
Other income	-	-	-	-	-	-	-	-
	<u>1,749,902</u>	<u>11,614,191</u>	<u>8,975,249</u>	<u>4,528,876</u>	<u>87,379</u>	<u>5,356,433</u>	<u>4,080,616</u>	<u>36,392,646</u>
EXPENDITURES								
Salaries and related expenses:								
Salaries	1,127,297	7,441,896	5,683,921	1,061,917	69,580	2,944,128	1,740,791	20,069,530
Payroll taxes	100,533	638,026	472,678	33,070	6,169	225,904	145,275	1,621,655
Employee benefits	170,370	1,076,536	792,423	73,620	10,272	389,652	246,758	2,759,631
	<u>1,398,200</u>	<u>9,156,458</u>	<u>6,949,022</u>	<u>1,168,607</u>	<u>86,021</u>	<u>3,559,684</u>	<u>2,132,824</u>	<u>24,450,816</u>
Supplies and Operating expenses:								
Administrative	18,312	113,431	88,011	9,832	1,132	40,300	26,293	297,311
Books and supplies	90,739	630,780	473,916	15,178	4,672	63,208	111,400	1,389,893
Capital expenses	7,535	145,750	66,295	-	355	155,036	10,361	385,332
Interest expense	17	99	78	3	1	38	25	261
Minor equipment and improvements	5,934	79,760	43,420	5,215	332	22,037	9,594	166,292
Occupancy - Other	127,579	476,376	408,755	4,430	8,062	153,068	97,698	1,275,968
Other expenses	25,995	197,931	141,253	7,462	2,576	58,953	28,335	462,505
Professional services	55,461	554,465	377,042	3,307,185	1,937	1,524,208	1,793,411	7,613,709
Rent	12,247	169,805	380,620	6,692	618	46,563	66,079	682,624
	<u>343,819</u>	<u>2,368,397</u>	<u>1,979,390</u>	<u>3,355,997</u>	<u>19,685</u>	<u>2,063,411</u>	<u>2,143,196</u>	<u>12,273,895</u>
Depreciation expense	7,883	89,336	46,837	4,272	545	23,703	17,102	189,678
	<u>1,749,902</u>	<u>11,614,191</u>	<u>8,975,249</u>	<u>4,528,876</u>	<u>106,251</u>	<u>5,646,798</u>	<u>4,293,122</u>	<u>36,914,389</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (18,872)</u>	<u>\$ (290,365)</u>	<u>\$ (212,506)</u>	<u>\$ (521,743)</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

	California Department of Education – Operating Programs (Continued)						
	Cleaning Supplies (Contra Costa)	Cleaning Supplies (Alameda)	Cleaning Supplies (Santa Clara)	Stipend Allocation Kidango	Contracts Settlement	Subtotal CDE Operating Programs	Total California Department of Education Programs
REVENUE							
Grants:							
State Department of Education	\$ 370	\$ 69,843	\$ 542	\$ 1,201,725	\$ -	\$ 34,556,858	\$ 35,829,338
School District revenue	-	-	-	-	-	-	-
Child and Adult Care Food Programs	-	-	-	-	-	784,607	784,607
Community Family Services	-	-	-	-	-	-	-
County contracts	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	1,051,181	1,051,181
Contract settlements	-	-	-	-	(556,083)	-	(556,083)
Other income	-	-	-	-	-	-	-
Total revenue	370	69,843	542	1,201,725	(556,083)	36,392,646	37,109,043
EXPENDITURES							
Salaries and related expenses:							
Salaries	-	-	-	810,781	-	20,069,530	20,880,311
Payroll taxes	-	-	-	61,181	-	1,621,655	1,682,836
Employee benefits	-	-	-	89,313	-	2,759,631	2,848,944
	-	-	-	961,275	-	24,450,816	25,412,091
Supplies and Operating Expenses:							
Administrative	-	265	-	-	-	297,311	297,576
Books and supplies	-	55,667	-	-	-	1,389,893	1,445,560
Capital expenses	-	-	-	-	-	385,332	385,332
Interest expense	-	-	-	-	-	261	261
Minor equipment and improvements	-	-	-	-	-	166,292	166,292
Occupancy - Other	370	11,687	542	-	-	1,275,968	1,288,567
Other expenses	-	1,800	-	-	-	462,505	464,305
Professional services	-	424	-	240,450	-	7,613,709	7,854,583
Rent	-	-	-	-	-	682,624	682,624
	370	69,843	542	240,450	-	12,273,895	12,585,100
Depreciation expense	-	-	-	-	-	189,678	189,678
Total expenses	370	69,843	542	1,201,725	-	36,914,389	38,186,869
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ (556,083)	\$ (521,743)	\$ (1,077,826)

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENT OF EDUCATION PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2021
(CONTINUED)

	School District Funding				Subsidiary Program		
	New Haven USD State Preschool CSPP-0020	San Lorenzo USD State Preschool CSPP-0023	East Side UHSD State Preschool CCTR-0266	Total School Districts Programs	Community Family Services Child Care Homes CFCC-0021	Stipend Allocation Community Family Services	Total Subsidiary Program
REVENUE							
Grants:							
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School District revenue	2,457,599	211,819	508,252	3,177,670	-	-	-
Child and Adult Care Food Programs	55,687	5,174	20,194	81,055	-	-	-
Community Family Services	-	-	-	-	1,059,554	30,975	1,090,529
County contracts	-	-	-	-	-	-	-
Parent fees	24,426	-	6,107	30,533	15,841	-	15,841
Other income	-	-	-	-	-	-	-
Total revenue	<u>2,537,712</u>	<u>216,993</u>	<u>534,553</u>	<u>3,289,258</u>	<u>1,075,395</u>	<u>30,975</u>	<u>1,106,370</u>
EXPENDITURES							
Salaries and related expenses:							
Salaries	1,780,197	144,518	305,921	2,230,636	285,902	-	285,902
Payroll taxes	148,112	13,135	26,429	187,676	4,605	-	4,605
Employee benefits	247,878	27,387	47,434	322,699	9,743	-	9,743
	<u>2,176,187</u>	<u>185,040</u>	<u>379,784</u>	<u>2,741,011</u>	<u>300,250</u>	<u>-</u>	<u>300,250</u>
Supplies and Operating expenses:							
Administrative	25,071	2,531	4,552	32,154	645	-	645
Books and supplies	107,743	14,992	13,064	135,799	1,711	-	1,711
Capital expenses	-	-	-	-	-	-	-
Interest expense	26	3	5	34	1	-	1
Minor equipment and improvements	7,837	1,053	6,558	15,448	4,180	-	4,180
Occupancy - Other	125,458	5,268	21,816	152,542	853	-	853
Other expenses	33,448	2,770	53,498	89,716	1,505	-	1,505
Professional services	35,073	2,694	4,212	41,979	762,257	30,975	793,232
Rent	12,700	1,272	42,603	56,575	3,698	-	3,698
	<u>347,356</u>	<u>30,583</u>	<u>146,308</u>	<u>524,247</u>	<u>774,850</u>	<u>30,975</u>	<u>805,825</u>
Depreciation expense	14,169	1,370	8,461	24,000	295	-	295
Total expenses	<u>2,537,712</u>	<u>216,993</u>	<u>534,553</u>	<u>3,289,258</u>	<u>1,075,395</u>	<u>30,975</u>	<u>1,106,370</u>
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2021

	Kidango, Inc. Direct Funding							Total Kidango, Inc. Programs
	State Preschool CSPP-0015 (Contra Costa)	State Preschool CSPP-0016 (Alameda)	State Preschool CSPP-0017 (Santa Clara)	Family Child Care Homes CFCC-0000	General Child Care CCTR-0007 (Contra Costa)	General Child Care CCTR-0008 (Alameda)	General Child Care CCTR-0009 (Santa Clara)	
Capitalized equipment expensed on the AUD with prior written CDE approval:								
Item:								
Data Center/Network Server	\$ 3,027	\$ 19,176	\$ 13,027	\$ -	\$ 108	\$ 7,566	\$ 4,176	\$ 47,080
Router & Related License	1,682	9,572	7,595	-	92	3,906	2,307	25,154
Audio & Video Infrastructure-Conf Room	2,826	16,088	12,765	-	155	6,565	3,878	42,277
Audio & Video Infrastructure-Peixoto Rm	-	37,745	-	-	-	56,334	-	94,079
Subtotal	<u>7,535</u>	<u>82,581</u>	<u>33,387</u>	<u>-</u>	<u>355</u>	<u>74,371</u>	<u>10,361</u>	<u>208,590</u>
Capitalized equipment expensed on the AUD without prior written CDE approval:								
Item:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Equipment Expenditures	 <u>\$ 7,535</u>	 <u>\$ 82,581</u>	 <u>\$ 33,387</u>	 <u>\$ -</u>	 <u>\$ 355</u>	 <u>\$ 74,371</u>	 <u>\$ 10,361</u>	 <u>\$ 208,590</u>

Kidango, Inc.'s capitalization threshold is \$5,000 or more.

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED EXPENDITURES FOR RENOVATIONS AND REPAIRS
FOR THE YEAR ENDED JUNE 30, 2021

	Kidango, Inc. Direct Funding							Total Kidango, Inc. Programs
	State Preschool CSPP-0015 (Contra Costa)	State Preschool CSPP-0016 (Alameda)	State Preschool CSPP-0017 (Santa Clara)	Family Child Care Homes CFCC-0000	General Child Care CCTR-0007 (Contra Costa)	General Child Care CCTR-0008 (Alameda)	General Child Care CCTR-0009 (Santa Clara)	
Unit Cost Under \$10,000 Per Item:								
Item:								
Air conditioning System-Server Rm	\$ -	\$ 3,731	\$ -	\$ -	\$ -	\$ 5,569	\$ -	\$ 9,300
Replace Drywall 600 sqft	-	7,850	-	-	-	-	-	7,850
Roof Replacement 400 sqft	-	9,000	-	-	-	-	-	9,000
Landscape Structure & Slide	-	-	9,108	-	-	-	-	9,108
Subtotal	<u>-</u>	<u>20,581</u>	<u>9,108</u>	<u>-</u>	<u>-</u>	<u>5,569</u>	<u>-</u>	<u>35,258</u>
Unit Cost \$10,000 or More Per Item								
With Prior Written Approval:								
Item:								
Air conditioning Installation-Rm 151	\$ -	\$ 20,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,763
Asphalt Removal & Replacement	-	21,825	-	-	-	32,575	-	54,400
Heating Pumps	-	-	23,800	-	-	-	-	23,800
Wall Mounted HVAC System	-	-	-	-	-	10,300	-	10,300
Permanent Play Shade Structure	-	-	-	-	-	32,221	-	32,221
Subtotal	<u>-</u>	<u>42,588</u>	<u>23,800</u>	<u>-</u>	<u>-</u>	<u>75,096</u>	<u>-</u>	<u>141,484</u>
Unit Cost \$10,000 or More Per Item								
With Prior Written Approval:								
Item:								
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures for Renovations and Repairs	<u>\$ -</u>	<u>\$ 63,169</u>	<u>\$ 32,908</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,665</u>	<u>\$ -</u>	<u>\$ 176,742</u>

Kidango, Inc.'s capitalization threshold is \$5,000 or more.

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2021

	Kidango, Inc.						School Districts			Subsidiary	Total Costs	
	State Preschool CSP-0015 (Contra Costa)	State Preschool CSP-0016 (Alameda)	State Preschool CSP-0017 (Santa Clara)	Family Child Care Homes CFCC-0000	General Child Care CCTR-0007 (Contra Costa)	General Child Care CCTR-0008 (Alameda)	General Child Care CCTR-0009 (Santa Clara)	New Haven USD State Preschool CSP-0020	San Lorenzo USD State Preschool CSP-0023	East Side UHSD State Preschool CCTR-0266		Community Family Services CFCC-0021
Salaries:												
Certified salaries	\$ 3,637	\$ 21,815	\$ 16,532	\$ 10,031	\$ 217	\$ 13	\$ 5,930	\$ 5,656	\$ 522	\$ 852	\$ 145	\$ 65,350
Classified salaries	109,130	753,211	376,515	531,953	6,347	410,369	253,878	29,496	3,522	36,123	151,888	2,662,432
Employee benefits	60,769	379,159	280,782	77,799	3,753	173,207	100,710	63,968	5,825	15,904	5,728	1,167,604
Books and supplies	8,916	59,415	146,333	14,083	529	21,637	12,989	12,995	1,323	2,203	325	280,748
Services and other												
Operating expenses	54,282	378,856	324,042	38,011	3,584	140,772	83,558	76,271	7,466	13,566	2,754	1,123,162
Capital expenditures	7,535	44,836	33,387	-	355	18,036	10,361	-	-	-	-	114,510
Depreciation expense	7,883	56,088	43,701	4,272	545	23,505	15,007	14,170	1,370	8,461	295	175,297
Total Administrative Costs	\$ 252,152	\$ 1,693,380	\$ 1,221,292	\$ 676,149	\$ 15,330	\$ 787,539	\$ 482,433	\$ 202,556	\$ 20,028	\$ 77,109	\$ 161,135	\$ 5,589,103

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2021

	State Preschool CSPP-0015 (Contra Costa)	State Preschool CSPP-0016 (Alameda)	State Preschool CSPP-0017 (Santa Clara)	Family Child Care Homes CFCC-0000	General Child Care CCTR-0007 (Contra Costa)	General Child Care CCTR-0008 (Alameda)	General Child Care CCTR-0009 (Santa Clara)	Total Kidango, Inc. Programs
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 3,288,675	\$ -	\$ -	\$ 1,470,033	\$ 4,758,708
1000 Certified salaries	693,787	4,511,554	3,701,991	10,032	42,164	2,011,446	1,076,433	12,047,407
2000 Classified salaries	433,510	2,930,342	1,981,930	1,051,885	27,416	932,682	664,358	8,022,123
3000 Employee benefits	270,903	1,714,562	1,265,101	106,690	16,441	615,556	392,033	4,381,286
4000 Books and supplies	96,673	710,540	517,336	20,393	5,004	85,245	120,994	1,556,185
5000 Services/other operating expenses	239,611	1,512,107	1,395,759	46,929	14,326	1,823,130	541,808	5,573,670
6100/6200 Other approved capital outlay	-	63,169	32,908	-	-	80,665	-	176,742
6400 New equipment	7,535	82,581	33,387	-	355	74,371	10,361	208,590
6500 Replacement equipment	-	-	-	-	-	-	-	-
Depreciation	7,883	89,336	46,837	4,272	545	23,703	17,102	189,678
Start-up costs	-	-	-	-	-	-	-	-
Indirect costs	-	-	-	-	-	-	-	-
Total expenses claimed for reimbursement	1,749,902	11,614,191	8,975,249	4,528,876	106,251	5,646,798	4,293,122	36,914,389
Supplemental expenses	43,770	70,439	43,843	-	-	194,004	15,576	367,632
Total Expenditures by State Categories	<u>\$ 1,793,672</u>	<u>\$ 11,684,630</u>	<u>\$ 9,019,092</u>	<u>\$ 4,528,876</u>	<u>\$ 106,251</u>	<u>\$ 5,840,802</u>	<u>\$ 4,308,698</u>	<u>\$ 37,282,021</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2021

	New Haven USD State Preschool <u>CSPP-0020</u>	San Lorenzo USD State Preschool <u>CSPP-0023</u>	East Side UHSD State Preschool <u>CCTR-0266</u>	Total School Districts Programs <u> </u>	Community Family Services Child Care Homes <u>CFCC-0021</u>
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ -	\$ 761,253
1000 Certified salaries	1,168,416	94,628	220,319	1,483,363	145
2000 Classified salaries	611,781	49,890	85,602	747,273	285,757
3000 Employee benefits	395,990	40,522	73,863	510,375	14,348
4000 Books and supplies	115,580	16,045	19,622	151,247	5,891
5000 Services/other operating expenses	231,776	14,538	126,686	373,000	7,706
6100/€ Other approved capital outlay	-	-	-	-	-
6400 New equipment	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-
Depreciation	14,169	1,370	8,461	24,000	295
Start-up costs	-	-	-	-	-
Indirect costs	-	-	-	-	-
Total expenses claimed for reimbursement	<u>2,537,712</u>	<u>216,993</u>	<u>534,553</u>	<u>3,289,258</u>	<u>1,075,395</u>
Supplemental expenses	<u>1,714</u>	<u>-</u>	<u>-</u>	<u>1,714</u>	<u>-</u>
TOTAL EXPENDITURES	<u><u>\$ 2,539,426</u></u>	<u><u>\$ 216,993</u></u>	<u><u>\$ 534,553</u></u>	<u><u>\$ 3,290,972</u></u>	<u><u>\$ 1,075,395</u></u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF RECONCILING CDE AND GAAP EXPENSE REPORTING – CSPP-0016
FOR THE YEAR ENDED JUNE 30, 2021

	CSPP-0016		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Total
Expenses			
Schedule of Expenditures by State Categories (page 5-5.1)	\$ 11,684,630	\$ -	\$ 11,684,630
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(376,464)	376,464	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	-	-	-
	\$ 11,308,166	\$ 376,464	\$ 11,684,630

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES WITH
SUBCONTRACT DETAIL – CSPP-0016
FOR THE YEAR ENDED JUNE 30, 2021

	CSPP-0016		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Total
Direct Payments to Providers	\$ -	\$ -	\$ -
1000 - Certified salaries	4,511,554	255,996	4,767,550
2000 - Classified salaries	2,930,342	-	2,930,342
3000 - Employee benefits	1,714,562	120,468	1,835,030
4000 - Books and supplies	710,540	-	710,540
5000 - Services/other operating expenses	1,135,643	-	1,135,643
6100/6200 - Other approved capital outlay	63,169	-	63,169
6400 - New equipment	82,581	-	82,581
6500 - Replacement equipment	-	-	-
Depreciation	89,336	-	89,336
Start-up costs	-	-	-
Indirect costs	-	-	-
	11,237,727	376,464	11,614,191
Supplemental expenses	70,439	-	70,439
TOTAL EXPENDITURES	\$ 11,308,166	\$ 376,464	\$ 11,684,630

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF RECONCILING CDE AND GAAP EXPENSE REPORTING – CSPP-0017
FOR THE YEAR ENDED JUNE 30, 2021

	CSPP-0017		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Expenses			
Schedule of Expenditures by State Categories (page 5-5.1)	<u>\$ 9,019,092</u>	<u>\$ -</u>	<u>\$ 9,019,092</u>
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(122,633)	122,633	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Audited Fiscal Reports	<u>\$ 8,896,459</u>	<u>\$ 122,633</u>	<u>\$ 9,019,092</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES WITH
SUBCONTRACT DETAIL – CSPP-0017
FOR THE YEAR ENDED JUNE 30, 2021

	CSPP-0017		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Direct Payments to Providers	\$ -	\$ -	\$ -
1000 - Certified salaries	3,701,991	83,390	3,785,381
2000 - Classified salaries	1,981,930	-	1,981,930
3000 - Employee benefits	1,265,101	39,243	1,304,344
4000 - Books and supplies	517,336	-	517,336
5000 - Services/other operating expenses	1,273,126	-	1,273,126
6100/6200 - Other approved capital outlay	32,908	-	32,908
6400 - New equipment	33,387	-	33,387
6500 - Replacement equipment	-	-	-
Depreciation	46,837	-	46,837
Start-up costs	-	-	-
Indirect costs	-	-	-
Total expenses claimed for reimbursement	8,852,616	122,633	8,975,249
Supplemental expenses	43,843	-	43,843
TOTAL EXPENDITURES	\$ 8,896,459	\$ 122,633	\$ 9,019,092

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF RECONCILING CDE AND GAAP EXPENSE REPORTING – CCTR-0008
FOR THE YEAR ENDED JUNE 30, 2021

	CCTR - 0008			
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Subcontractor Livermore Area Recreation & Park	Total
Expenses				
Schedule of Expenditures by State Categories (page 5-5.1)	\$ 5,840,802	\$ -	\$ -	\$ 5,840,802
Adjustments to reconcile difference in reporting:				
Payments to subcontractor	(1,452,114)	831,053	621,061	-
Excess funded by subcontractor	-	-	-	-
Depreciation on assets funded by CDE	-	-	-	-
Audited Fiscal Reports	<u>\$ 4,388,688</u>	<u>\$ 831,053</u>	<u>\$ 621,061</u>	<u>\$ 5,840,802</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES WITH
SUBCONTRACT DETAIL – CCTR-0008
FOR THE YEAR ENDED JUNE 30, 2021

	CCTR - 0008			
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor CAPE, Inc.	Subcontractor Livermore Area Recreation & Park	Total
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ -
1000 - Certified salaries	2,011,446	565,116	422,321	2,998,883
2000 - Classified salaries	932,682	-	-	932,682
3000 - Employee benefits	615,556	265,937	198,740	1,080,233
4000 - Books and supplies	85,245	-	-	85,245
5000 - Services/other operating expenses	371,016	-	-	371,016
6100/6200 - Other approved capital outlay	80,665	-	-	80,665
6400 - New equipment	74,371	-	-	74,371
6500 - Replacement equipment	-	-	-	-
Depreciation	23,703	-	-	23,703
Start-up costs	-	-	-	-
Indirect costs	-	-	-	-
Total expenses claimed for reimbursement	4,194,684	831,053	621,061	5,646,798
Supplemental expenses	194,004	-	-	194,004
TOTAL EXPENDITURES	\$ 4,388,688	\$ 831,053	\$ 621,061	\$ 5,840,802

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF RECONCILING CDE AND GAAP EXPENSE REPORTING – CCTR-0009
FOR THE YEAR ENDED JUNE 30, 2021

	CCTR - 0009		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Expenses			
Schedule of Expenditures by State Categories (page 5-5.1)	<u>\$ 4,308,698</u>	<u>\$ -</u>	<u>\$ 4,308,698</u>
Adjustments to reconcile difference in reporting:			
Payments to subcontractor	(284,204)	284,204	-
Excess funded by subcontractor	-	-	-
Depreciation on assets funded by CDE	<u>-</u>	<u>-</u>	<u>-</u>
Audited Fiscal Reports	<u>\$ 4,024,494</u>	<u>\$ 284,204</u>	<u>\$ 4,308,698</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES WITH
SUBCONTRACT DETAIL – CCTR-0009
FOR THE YEAR ENDED JUNE 30, 2021

	CCTR - 0009		
	Contractor Kidango, Inc. (Total expenses of the Agency)	Subcontractor San Jose Day Nursery	Total
Direct Payments to Providers	\$ 1,470,033	\$ -	\$ 1,470,033
1000 - Certified salaries	1,076,433	193,259	1,269,692
2000 - Classified salaries	664,358	-	664,358
3000 - Employee benefits	392,033	90,945	482,978
4000 - Books and supplies	120,994	-	120,994
5000 - Services/other operating expenses	257,604	-	257,604
6100/6200 - Other approved capital outlay	-	-	-
6400 - New equipment	10,361	-	10,361
6500 Depreciation	17,102	-	17,102
Start-up costs	-	-	-
Indirect costs	-	-	-
Total expenses claimed for reimbursement	4,008,918	284,204	4,293,122
Supplemental expenses	15,576	-	15,576
TOTAL EXPENDITURES	\$ 4,024,494	\$ 284,204	\$ 4,308,698

AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP-0015**

Vendor Code **B2020**

Full Name of Contractor **KIDANGO, INC.**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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	1,929		1,929	1.2300	2,372.67
Three Years and Older Full-time	9,610		9,610	1.0500	10,090.5
Three Years and Older Three-quarters-time	221		221	0.8000	176.8
Three Years and Older One-half-time	14,733		14,733	0.6693	9,860.7969
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	30		30	1.5900	47.7
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	496		496	1.0037	497.8352
Limited and Non-English Proficient Full-time-plus				1.3480	0
Limited and Non-English Proficient Full-time	2,324		2,324	1.1500	2,672.6
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	789		789	0.6693	528.0777

Full Name of Contractor **KIDANGO, INC.**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	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				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	30,132		30,132	N/A	26,246.9798
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	24,183		24,183	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.

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				0.9537	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				0.6193	0

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	247		247	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.

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	52,363		52,363
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	52,363		52,363
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	13,735		13,735
Family Fees Collected for Certified Children (September - June)	57,573		57,573
Waived Family Fees for Certified Children (September - June)	12,293		12,293
Family Fees (September - June) - Subtotal	69,866		69,866
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
TOTAL REVENUE	109,936		109,936

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

Reimbursable Expenses Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	681,595	12,192	693,787
2000 Classified Salaries	494,162	-60,652	433,510
3000 Employee Benefits	272,035	-1,132	270,903
4000 Books and Supplies	89,368	7,305	96,673
5000 Services and Other Operating Expenses	248,025	-8,414	239,611
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	7,535		7,535
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	9,327	-1,444	7,883
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	1,802,047	-52,145	1,749,902
Total Administrative Cost (included in Section 6 above)	262,450	-10,298	252,152
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC.**

Section 7 - Supplemental Revenue

Supplemental Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS fUNDS		43,770	43,770
Other:			
Total Supplemental Revenue		43,770	43,770

Section 8 - Supplemental Expenses

Supplemental Expense Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		2,400	2,400
2000 Classified Salaries		37,318	37,318
3000 Employee Benefits		350	350
4000 Books and Supplies		1,443	1,443
5000 Services and Other Operating Expenses		2,259	2,259
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		43,770	43,770

Full Name of Contractor **KIDANGO, INC.**

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	30,132		30,132
Days of Operation	247		247
Days of Attendance (including MHCS)	24,183		24,183
Restricted Program Income	52,363		52,363
Transfer from Reserve			
Family Fees for Certified Children (September - June)	69,866		69,866
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	1,802,047	-52,145	1,749,902
Total Administrative Cost	262,450	-10,298	252,152
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **26,246.9798** Total Non-Certified Adjusted Days of Enrollment **0**

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.

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP-0016**

Vendor Code **B2020**

Full Name of Contractor **KIDANGO, INC.**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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	6,973		6,973	1.2300	8,576.79
Three Years and Older Full-time	48,226		48,226	1.0500	50,637.3
Three Years and Older Three-quarters-time	320		320	0.8000	256
Three Years and Older One-half-time	111,131		111,131	0.6693	74,379.9783
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	1,283		1,283	1.5900	2,039.97
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	1,985		1,985	1.0037	1,992.3445
Limited and Non-English Proficient Full-time-plus	1,206		1,206	1.3480	1,625.688
Limited and Non-English Proficient Full-time	13,578		13,578	1.1500	15,614.7
Limited and Non-English Proficient Three-quarters-time	426		426	0.8750	372.75
Limited and Non-English Proficient One-half-time	9,545		9,545	0.6693	6,388.4685

Full Name of Contractor **KIDANGO, INC.**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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	605		605	1.3480	815.54
At Risk of Abuse or Neglect Full-time	334		334	1.1500	384.1
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	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				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	195,612		195,612	N/A	163,083.629
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	135,980		135,980	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.

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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	7,694		7,694	1.0000	7,694
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time				0.6193	0
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	32		32	1.5400	49.28
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.9537	0
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	128		128	1.1000	140.8
Limited and Non-English Proficient Three-quarters-time				0.8250	0
Limited and Non-English Proficient One-half-time				0.6193	0

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				1.1952	0
TOTAL DAYS OF ENROLLMENT	7,854		7,854	N/A	7,884.08
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	7,506		7,506	N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	291,276		291,276
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	291,276		291,276
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	76,358		76,358
Family Fees Collected for Certified Children (September - June)	164,019	-5,014	159,005
Waived Family Fees for Certified Children (September - June)	75,052		75,052
Family Fees (September - June) - Subtotal	239,071	-5,014	234,057
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	3,223,325	504,515	3,727,840
Unrestricted Income - Other:			
TOTAL REVENUE	3,678,620	499,501	4,178,121

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

Reimbursable Expenses Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	5,148,957	-381,407	4,767,550
2000 Classified Salaries	3,040,576	-110,234	2,930,342
3000 Employee Benefits	1,636,932	198,098	1,835,030
4000 Books and Supplies	590,796	119,744	710,540
5000 Services and Other Operating Expenses	1,520,444	-384,801	1,135,643
6100/6200 Other Approved Capital Outlay		63,169	63,169
6400 New Equipment (program-related)	145,750	-63,169	82,581
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	65,442	23,894	89,336
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	12,148,897	-534,706	11,614,191
Total Administrative Cost (included in Section 6 above)	1,778,641	-85,261	1,693,380
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC.**

Section 7 - Supplemental Revenue

Supplemental Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS FUNDS		70,439	70,439
Other:			
Total Supplemental Revenue		70,439	70,439

Section 8 - Supplemental Expenses

Supplemental Expense Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		16,676	16,676
2000 Classified Salaries		8,600	8,600
3000 Employee Benefits		4,058	4,058
4000 Books and Supplies		16,047	16,047
5000 Services and Other Operating Expenses		25,058	25,058
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		70,439	70,439

Full Name of Contractor **KIDANGO, INC.**

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	203,466		203,466
Days of Operation	247		247
Days of Attendance (including MHCS)	143,486		143,486
Restricted Program Income	291,276		291,276
Transfer from Reserve			
Family Fees for Certified Children (September - June)	239,071	-5,014	234,057
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	12,148,897	-534,706	11,614,191
Total Administrative Cost	1,778,641	-85,261	1,693,380
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **170,967.7093**

Total Non-Certified Adjusted Days of Enrollment **0**

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.

**California Department of Education
Audited Attendance and Fiscal Report for
California State Preschool Programs with
Early Childhood Mental Health Consultation Services
Santa Clara Pilot**

A U D 8501MHCS-SC Page 1 of 12

Fiscal Year Ending June 30, 2021

Contract Number CSPP-0017

Vendor Code B2020

Full Name of Contractor KIDANGO, INC.

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SC	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	825		825	1.2300	1,014.75
Three Years and Older Full-time	20,554		20,554	1.0500	21,581.7
Three Years and Older Three-quarters-time	96		96	0.8000	76.8
Three Years and Older One-half-time	52,811		52,811	0.7252	38,298.5372
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	915		915	1.5900	1,454.85
Exceptional Needs Three-quarters-time	1		1	1.2050	1.205
Exceptional Needs One-half-time	4,675		4,675	1.0898	5,094.815
Limited and Non-English Proficient Full-time-plus	154		154	1.3480	207.592
Limited and Non-English Proficient Full-time	8,169		8,169	1.1500	9,394.35
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	25,785		25,785	0.7252	18,699.282

Full Name of Contractor **KIDANGO, INC.**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SC	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	68		68	1.1500	78.2
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.7252	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				1.3531	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	114,053		114,053	N/A	95,902.0812
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	81,761		81,761	N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SC	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	32		32	1.1800	37.76
Three Years and Older Full-time	10,827		10,827	1.0000	10,827
Three Years and Older Three-quarters-time	143		143	0.7500	107.25
Three Years and Older One-half-time	6,262		6,262	0.6752	4,228.1024
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	2,253		2,253	1.5400	3,469.62
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time	3,322		3,322	1.0398	3,454.2156
Limited and Non-English Proficient Full-time-plus				1.2980	0
Limited and Non-English Proficient Full-time	14,389		14,389	1.1000	15,827.9
Limited and Non-English Proficient Three-quarters-time	1		1	0.8250	0.825
Limited and Non-English Proficient One-half-time	4,345		4,345	0.6752	2,933.744

Full Name of Contractor **KIDANGO, INC.**

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS-SC	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	269		269	1.1000	295.9
At Risk of Abuse or Neglect Three-quarters-time				0.8250	0
At Risk of Abuse or Neglect One-half-time				0.6752	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				1.3031	0
TOTAL DAYS OF ENROLLMENT	41,843		41,843	N/A	41,182.317
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	33,310		33,310	N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	238,641	-1	238,640
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	238,641	-1	238,640
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	42,439		42,439
Family Fees Collected for Certified Children (September - June)	77,233	44,751	121,984
Waived Family Fees for Certified Children (September - June)	63,084		63,084
Family Fees (September - June) - Subtotal	140,317	44,751	185,068
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	1,914,665	-1,015,710	898,955
Unrestricted Income - Other:			
Total Revenue	2,230,539	-970,960	1,259,579

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

Expense Category	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	3,547,592	237,789	3,785,381
2000 Classified Salaries	2,369,315	-387,385	1,981,930
3000 Employee Benefits	1,235,244	69,100	1,304,344
4000 Books and Supplies	386,468	130,868	517,336
5000 Services and Other Operating Expenses	1,267,895	5,231	1,273,126
6100/6200 Other Approved Capital Outlay		32,908	32,908
6400 New Equipment (program-related)	66,295	-32,908	33,387
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	44,065	2,772	46,837
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	8,916,874	58,375	8,975,249
Total Administrative Cost (included in Section 6 above)	1,301,733	-80,441	1,221,292
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC.**

Section 7 - Supplemental Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS FUNDS		43,843	43,843
Other:			
Total Supplemental Revenue		43,843	43,843

Section 8 - Supplemental Expenses

Expense Category	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		11,095	11,095
2000 Classified Salaries		800	800
3000 Employee Benefits		1,965	1,965
4000 Books and Supplies		8,782	8,782
5000 Services and Other Operating Expenses		21,201	21,201
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		43,843	43,843

Full Name of Contractor **KIDANGO, INC.**

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS-SC	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	155,896		155,896
Days of Operation	247		247
Days of Attendance (including MHCS)	115,071		115,071
Restricted Program Income	238,641	-1	238,640
Transfer from Reserve			
Family Fees for Certified Children (September - June)	140,317	44,751	185,068
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	8,916,874	58,375	8,975,249
Total Administrative Cost	1,301,733	-80,441	1,221,292
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment
(Includes MHCS) **137,084.3982**

Total Non-Certified Adjusted Days of Enrollment
(Includes MHCS) **0**

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.

California Department of Social Services Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

Fiscal Year End **June 30, 2021**

Contract Number **CFCC-0000**

Vendor Code **B202**

A U D 9500AP v2 Page 1 of 4

Full Name of Contractor **KIDANGO, INC.**

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July - August)		12,637		12,637
Family Fees Collected for Certified Children (September - June)		45,826		45,826
Waived Family Fees for Certified Children (September - June)		1,319		1,319
Family Fees (September - June) - Subtotal		47,145		47,145
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		45,826		45,826

Full Name of Contractor **KIDANGO, INC.**

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		3,288,329	346	3,288,675
1000 Certificated Salaries			10,032	10,032
2000 Classified Salaries			1,051,885	1,051,885
3000 Employee Benefits			106,690	106,690
4000 Books and Supplies			20,393	20,393
5000 Services and Other Operating Expenses		1,409,284	-1,362,355	46,929
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			4,272	4,272
Indirect Costs (include in Total Administrative Cost)				
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		4,697,613	-168,737	4,528,876
Total Administrative Cost (included in Section 2 above)		704,642	-28,493	676,149
Days of Operation		249		249

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children (September - June)		47,145		47,145
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		3,288,329	346	3,288,675
Total Administrative Cost		704,642	-28,493	676,149
Days of Operation		249		249
Total Reimbursable Expenses		4,697,613	-168,737	4,528,876

Comments:

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-0007**

Vendor Code **B2020**

A U D 9500MHCS v2 Page 1 of 12

Full Name of Contractor **KIDANGO, INC.**

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				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	108		108	1.8500	199.8
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	245		245	1.0500	257.25
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

Full Name of Contractor **KIDANGO, INC.**

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				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 CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	353		353	N/A	457.05
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	350		350	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.

Full Name of Contractor **KIDANGO, INC.**

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				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	485		485	1.2300	596.55
Three Years and Older Full-time	467		467	1.0500	490.35
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	211		211	0.6000	126.6
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

Full Name of Contractor **KIDANGO, INC.**

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)	1,163		1,163	N/A	1,213.5

Full Name of Contractor **KIDANGO, INC.**

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				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

Full Name of Contractor **KIDANGO, INC.**

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				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 CERTIFIED DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	2,484		2,484
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	2,484		2,484
Transfer From Reserve			
Waived Family Fees for Certified Children (July - August)	149		149
Family Fees Collected for Certified Children (September - June)	4,703		4,703
Waived Family Fees for Certified Children (September - June)			
Family Fees (September - June) - Subtotal	4,703		4,703
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	56,505		56,505
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue	63,692		63,692

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	42,164		42,164
2000 Classified Salaries	31,458	-4,042	27,416
3000 Employee Benefits	16,441		16,441
4000 Books and Supplies	4,611	393	5,004
5000 Services and Other Operating Expenses	14,718	-392	14,326
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	355		355
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	544	1	545
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	110,291	-4,040	106,251
Total Administrative Cost (included in Section 6 above)	16,169	-839	15,330
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor KIDANGO, INC.

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	353		353
Days of Operation	247		247
Days of Attendance	350		350
Restricted Program Income	2,484		2,484
Transfer from Reserve			
Family Fees for Certified Children (September - June)	4,703		4,703
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	110,291	-4,040	106,251
Total Administrative Cost	16,169	-839	15,330
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 457.05

Total Non-Certified Adjusted Days of Enrollment 1,213.5

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.

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-0008**

Vendor Code **B2020**

A U D 9500MHCS v2 Page 1 of 12

Full Name of Contractor **KIDANGO, INC.**

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	867		867	2.9292	2,539.6164
Infants (up to 18 months) Full-time	2,738		2,738	2.4900	6,817.62
Infants (up to 18 months) Three-quarters-time	11		11	1.8800	20.68
Infants (up to 18 months) One-half-time				1.3920	0
Toddlers (18 up to 36 months) Full-time-plus	2,896		2,896	2.1740	6,295.904
Toddlers (18 up to 36 months) Full-time	13,783		13,783	1.8500	25,498.55
Toddlers (18 up to 36 months) Three-quarters-time	131		131	1.4000	183.4
Toddlers (18 up to 36 months) One-half-time				1.0400	0
Three Years and Older Full-time-plus	529		529	1.2300	650.67
Three Years and Older Full-time	4,696		4,696	1.0500	4,930.8
Three Years and Older Three-quarters-time	9		9	0.8000	7.2
Three Years and Older One-half-time				0.6000	0
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	142		142	1.5900	225.78
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Full Name of Contractor **KIDANGO, INC.**

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	76		76	1.3480	102.448
Limited and Non-English Proficient Full-time	295		295	1.1500	339.25
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	80		80	1.1500	92
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 CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	26,253		26,253	N/A	47,703.9184
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	22,593		22,593	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.

Full Name of Contractor **KIDANGO, INC.**

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	583		583	2.9292	1,707.7236
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	2,219	-466	1,753	2.1740	3,811.022
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	2,335	-908	1,427	1.2300	1,755.21
Three Years and Older Full-time	1,740	-895	845	1.0500	887.25
Three Years and Older Three-quarters-time	182	-182	0	0.8000	0
Three Years and Older One-half-time	1,828	-734	1,094	0.6000	656.4
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

Full Name of Contractor **KIDANGO, INC.**

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	186		186	1.3480	250.728
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)	9,073	-3,185	5,888	N/A	9,068.3336

Full Name of Contractor **KIDANGO, INC.**

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	1,456		1,456	2.4400	3,552.64
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	8,056		8,056	1.8000	14,500.8
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	11,909		11,909	1.0000	11,909
Three Years and Older Three-quarters-time				0.7500	0
Three Years and Older One-half-time	491		491	0.5500	270.05
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

Full Name of Contractor **KIDANGO, INC.**

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				1.2980	0
Limited and Non-English Proficient Full-time	620		620	1.1000	682
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 CERTIFIED DAYS OF ENROLLMENT	22,532		22,532	N/A	30,914.49
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	19,116		19,116	N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	126,100		126,100
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	126,100		126,100
Transfer From Reserve			
Waived Family Fees for Certified Children (July - August)	5,544		5,544
Family Fees Collected for Certified Children (September - June)	114,248		114,248
Waived Family Fees for Certified Children (September - June)	3,922		3,922
Family Fees (September - June) - Subtotal	118,170		118,170
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	375,032	-94,464	280,568
Unrestricted Income - Head Start	5,080,195	498,367	5,578,562
Unrestricted Income - Other:			
Total Revenue	5,695,575	403,903	6,099,478

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,684,286	1,314,597	2,998,883
2000 Classified Salaries	933,948	-1,266	932,682
3000 Employee Benefits	659,712	420,521	1,080,233
4000 Books and Supplies	177,197	-91,952	85,245
5000 Services and Other Operating Expenses	1,900,293	-1,529,277	371,016
6100/6200 Other Approved Capital Outlay		80,665	80,665
6400 New Equipment (program-related)	155,036	-80,665	74,371
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	23,000	703	23,703
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	5,533,472	113,326	5,646,798
Total Administrative Cost (included in Section 6 above)	811,103	-23,564	787,539
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC.**

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS Funds		194,004	194,004
Other:			
Total Supplemental Revenue		194,004	194,004

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		22,124	22,124
2000 Classified Salaries		102,290	102,290
3000 Employee Benefits		7,197	7,197
4000 Books and Supplies		51,070	51,070
5000 Services and Other Operating Expenses		11,323	11,323
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		194,004	194,004

Full Name of Contractor **KIDANGO, INC.**

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	48,785		48,785
Days of Operation	247		247
Days of Attendance	41,709		41,709
Restricted Program Income	126,100		126,100
Transfer from Reserve			
Family Fees for Certified Children (September - June)	118,170		118,170
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	5,533,472	113,326	5,646,798
Total Administrative Cost	811,103	-23,564	787,539
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **78,618.4084**

Total Non-Certified Adjusted Days of Enrollment **9,068.3336**

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.

**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-0009**

Vendor Code **B2020**

A U D 9500MHCS v2 Page 1 of 12

Full Name of Contractor **KIDANGO, INC.**

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	11		11	2.9292	32.2212
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	381		381	2.1740	828.294
Toddlers (18 up to 36 months) Full-time	7,899		7,899	1.8500	14,613.15
Toddlers (18 up to 36 months) Three-quarters-time	29		29	1.4000	40.6
Toddlers (18 up to 36 months) One-half-time	1		1	1.0400	1.04
Three Years and Older Full-time-plus	27		27	1.2300	33.21
Three Years and Older Full-time	1,000		1,000	1.0500	1,050
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	116		116	1.5900	184.44
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time				0.8970	0

Full Name of Contractor **KIDANGO, INC.**

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	3		3	1.1500	3.45
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 CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	9,467		9,467	N/A	16,786.4052
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	8,924		8,924	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.

Full Name of Contractor **KIDANGO, INC.**

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	630		630	2.1740	1,369.62
Toddlers (18 up to 36 months) Full-time	312		312	1.8500	577.2
Toddlers (18 up to 36 months) Three-quarters-time				1.4000	0
Toddlers (18 up to 36 months) One-half-time	34		34	1.0400	35.36
Three Years and Older Full-time-plus	2,137		2,137	1.2300	2,628.51
Three Years and Older Full-time	1,551		1,551	1.0500	1,628.55
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	221		221	0.6000	132.6
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

Full Name of Contractor **KIDANGO, INC.**

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	43		43	1.1500	49.45
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	183		183	0.6550	119.865
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)	5,111		5,111	N/A	6,541.155

Full Name of Contractor **KIDANGO, INC.**

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	1,156		1,156	2.8792	3,328.3552
Infants (up to 18 months) Full-time	4,296		4,296	2.4400	10,482.24
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	2,557		2,557	2.1240	5,431.068
Toddlers (18 up to 36 months) Full-time	7,565		7,565	1.8000	13,617
Toddlers (18 up to 36 months) Three-quarters-time	64		64	1.3500	86.4
Toddlers (18 up to 36 months) One-half-time	23		23	0.9900	22.77
Three Years and Older Full-time-plus	3,129		3,129	1.1800	3,692.22
Three Years and Older Full-time	13,886		13,886	1.0000	13,886
Three Years and Older Three-quarters-time	12		12	0.7500	9
Three Years and Older One-half-time	63		63	0.5500	34.65
Exceptional Needs Full-time-plus				1.8172	0
Exceptional Needs Full-time	484		484	1.5400	745.36
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Full Name of Contractor **KIDANGO, INC.**

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				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 CERTIFIED DAYS OF ENROLLMENT	33,235		33,235	N/A	51,335.0632
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	28,218		28,218	N/A	N/A

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

Full Name of Contractor **KIDANGO, INC.**

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	162		162	1.1800	191.16
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	226		226	1.5400	348.04
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Full Name of Contractor **KIDANGO, INC.**

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	388		388	N/A	539.2

Full Name of Contractor **KIDANGO, INC.**

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	67,736	6,008	73,744
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	67,736	6,008	73,744
Transfer From Reserve			
Waived Family Fees for Certified Children (July - August)	8,562		8,562
Family Fees Collected for Certified Children (September - June)	79,998	2,478	82,476
Waived Family Fees for Certified Children (September - June)	8,352		8,352
Family Fees (September - June) - Subtotal	88,350	2,478	90,828
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	222,757	-94,464	128,293
Unrestricted Income - Head Start	1,430,471	-556,405	874,066
Unrestricted Income - Other:			
Total Revenue	1,800,962	-642,383	1,158,579

Comments:

Full Name of Contractor **KIDANGO, INC.**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	1,470,033		1,470,033
1000 Certificated Salaries	1,666,082	-396,390	1,269,692
2000 Classified Salaries	618,850	45,508	664,358
3000 Employee Benefits	358,504	124,474	482,978
4000 Books and Supplies	101,904	19,090	120,994
5000 Services and Other Operating Expenses	536,093	-278,489	257,604
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)	10,361		10,361
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	14,691	2,411	17,102
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	4,776,518	-483,396	4,293,122
Total Administrative Cost (included in Section 6 above)	706,315	-223,882	482,433
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC.**

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS Funds		15,576	15,576
Other:			
Total Supplemental Revenue		15,576	15,576

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		11,905	11,905
2000 Classified Salaries			
3000 Employee Benefits		2,717	2,717
4000 Books and Supplies			
5000 Services and Other Operating Expenses		954	954
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		15,576	15,576

Full Name of Contractor **KIDANGO, INC.**

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	42,702		42,702
Days of Operation	247		247
Days of Attendance	37,142		37,142
Restricted Program Income	67,736	6,008	73,744
Transfer from Reserve			
Family Fees for Certified Children (September - June)	88,350	2,478	90,828
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	1,470,033		1,470,033
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	4,776,518	-483,396	4,293,122
Total Administrative Cost	706,315	-223,882	482,433
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **68,121.4684**

Total Non-Certified Adjusted Days of Enrollment **7,080.355**

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.

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP-0020**

Vendor Code **6124**

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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	2,053		2,053	1.2300	2,525.19
Three Years and Older Full-time	3,982		3,982	1.0500	4,181.1
Three Years and Older Three-quarters-time				0.8000	0
Three Years and Older One-half-time	33,683		33,683	0.6693	22,544.0319
Exceptional Needs Full-time-plus				1.8672	0
Exceptional Needs Full-time	22		22	1.5900	34.98
Exceptional Needs Three-quarters-time				1.2050	0
Exceptional Needs One-half-time	1,521		1,521	1.0037	1,526.6277
Limited and Non-English Proficient Full-time-plus	22		22	1.3480	29.656
Limited and Non-English Proficient Full-time	274		274	1.1500	315.1
Limited and Non-English Proficient Three-quarters-time				0.8750	0
Limited and Non-English Proficient One-half-time	9,509		9,509	0.6693	6,364.3737

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	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				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	51,066		51,066	N/A	37,521.0593
DAYS OF OPERATION	248		248	N/A	N/A
DAYS OF ATTENDANCE	36,200		36,200	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.

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				0.9537	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				0.6193	0

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	248		248	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.

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	55,687		55,687
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	55,687		55,687
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)	7,589		7,589
Family Fees Collected for Certified Children (September - June)	18,250	6,176	24,426
Waived Family Fees for Certified Children (September - June)	4,355		4,355
Family Fees (September - June) - Subtotal	22,605	6,176	28,781
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	260,424	1,666	262,090
Unrestricted Income - Other:			
TOTAL REVENUE	334,361	7,842	342,203

Comments:

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 6 - Reimbursable Expenses

Reimbursable Expenses Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	1,073,959	94,457	1,168,416
2000 Classified Salaries	835,842	-224,061	611,781
3000 Employee Benefits	430,502	-34,512	395,990
4000 Books and Supplies	104,064	11,516	115,580
5000 Services and Other Operating Expenses	247,646	-15,870	231,776
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	14,169		14,169
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	2,706,182	-168,470	2,537,712
Total Administrative Cost (included in Section 6 above)	397,573	-195,017	202,556
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 7 - Supplemental Revenue

Supplemental Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS FUNDING		1,714	1,714
Other:			
Total Supplemental Revenue		1,714	1,714

Section 8 - Supplemental Expenses

Supplemental Expense Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		900	900
2000 Classified Salaries			
3000 Employee Benefits		65	65
4000 Books and Supplies			
5000 Services and Other Operating Expenses		749	749
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		1,714	1,714

Full Name of Contractor **KIDANGO, INC. on behalf of New Haven Unified School District**

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	51,066		51,066
Days of Operation	248		248
Days of Attendance (including MHCS)	36,200		36,200
Restricted Program Income	55,687		55,687
Transfer from Reserve			
Family Fees for Certified Children (September - June)	22,605	6,176	28,781
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	2,706,182	-168,470	2,537,712
Total Administrative Cost	397,573	-195,017	202,556
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment Total Non-Certified Adjusted Days of Enrollment

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):

Reimbursable expenses claimed on page 10 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 9. If necessary, attach additional sheets to explain adjustments.

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

A U D 8501MHCS Page 1 of 12

Fiscal Year Ending **June 30, 2021**

Contract Number **CSPP-0023**

Vendor Code **6130**

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				1.2300	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	4,447		4,447	0.6693	2,976.3771
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	37		37	1.0037	37.1369
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	1,794		1,794	0.6693	1,200.7242

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

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

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				1.1500	0
At Risk of Abuse or Neglect Three-quarters-time				0.8750	0
At Risk of Abuse or Neglect One-half-time				0.6693	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				1.2452	0
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	6,278		6,278	N/A	4,214.2382
DAYS OF OPERATION	242		242	N/A	N/A
DAYS OF ATTENDANCE	3,258		3,258	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.

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

Section 3 - Days of Enrollment Certified Children

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				0.9537	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				0.6193	0

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

Section 3 - Days of Enrollment Certified Children (continued)

Enrollment Category	Column A Cumulative CDNFS 8501MHCS	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				0.6193	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				1.1952	0
TOTAL DAYS OF ENROLLMENT				N/A	0
DAYS OF OPERATION	242		242	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.

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

Section 5 - Revenue

Revenue Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	5,174		5,174
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	5,174		5,174
Transfer from Reserve - General			
Transfer from Reserve - Professional Development			
Transfer from Reserve Total			
Waived Family Fees for Certified Children (July - August)			
Family Fees Collected for Certified Children (September - June)			
Waived Family Fees for Certified Children (September - June)			
Family Fees (September - June) - Subtotal			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
TOTAL REVENUE	5,174		5,174

Comments:

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

Section 6 - Reimbursable Expenses

Reimbursable Expenses Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	88,628	6,000	94,628
2000 Classified Salaries	66,528	-16,638	49,890
3000 Employee Benefits	43,087	-2,565	40,522
4000 Books and Supplies	14,915	1,130	16,045
5000 Services and Other Operating Expenses	16,176	-1,638	14,538
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	1,444	-74	1,370
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	230,778	-13,785	216,993
Total Administrative Cost (included in Section 6 above)	33,839	-13,811	20,028
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Full Name of Contractor **KIDANGO, INC. on behalf of San Lorenzo Unified School District**

Section 9 - Summary

Summary Category	Column A Cumulative CDNFS 8501MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	6,278		6,278
Days of Operation	242		242
Days of Attendance (including MHCS)	3,258		3,258
Restricted Program Income	5,174		5,174
Transfer from Reserve			
Family Fees for Certified Children (September - June)			
Interest Earned on Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	230,778	-13,785	216,993
Total Administrative Cost	33,839	-13,811	20,028
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment Total Non-Certified Adjusted Days of Enrollment

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):

Reimbursable expenses claimed on page 10 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 9. If necessary, attach additional sheets to explain adjustments.

California Department of Social Services Audited Attendance and Fiscal Report for Child Development Programs

Fiscal Year Ending **June 30, 2021**

Contract Number **CCTR-0266**

Vendor Code **B202**

A U D 9500 v2 Page 1 of 8

Full Name of Contractor **KIDANGO, INC. on behalf of East Side Union High School District**

Section 1 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500	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	4,849		4,849	1.8000	8,728.2
Toddlers (18 up to 36 months) Three-quarters-time				1.3500	0
Toddlers (18 up to 36 months) One-half-time	1		1	0.9900	0.99
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	106		106	1.5400	163.24
Exceptional Needs Three-quarters-time				1.1550	0
Exceptional Needs One-half-time				0.8470	0

Full Name of Contractor **KIDANGO, INC. on behalf of East Side Union High School District**

Section 1 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500	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	48		48	1.1000	52.8
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 CERTIFIED DAYS OF ENROLLMENT	5,004		5,004	N/A	8,945.23
DAYS OF OPERATION	247		247	N/A	N/A
DAYS OF ATTENDANCE	3,992		3,992	N/A	N/A

NO NON-CERTIFIED CHILDREN Check this box (omit pages 3-4) and continue to Revenue Section on page 5.

Full Name of Contractor **KIDANGO, INC. on behalf of East Side Union High School District**

Section 3 - Revenue

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	20,194		20,194
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - Other:			
Restricted Income - Subtotal	20,194		20,194
Transfer From Reserve			
Waived Family Fees for Certified Children (July and August)	158		158
Family Fees Collected for Certified Children (September - June)	6,107		6,107
Waived Family Fees for Certified Children (September - June)	1,629		1,629
Family Fees (September - June) - Subtotal	7,736		7,736
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start	480,598		480,598
Unrestricted Income - Other:			
Total Revenue	506,899		506,899

Comments:

Full Name of Contractor **KIDANGO, INC. on behalf of East Side Union High School District**

Section 4 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	220,319		220,319
2000 Classified Salaries	85,602		85,602
3000 Employee Benefits	73,863		73,863
4000 Books and Supplies	12,866	6,756	19,622
5000 Services and Other Operating Expenses	133,442	-6,756	126,686
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	8,461		8,461
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	534,553	0	534,553
Total Administrative Cost (included in Section 4 above)	77,109		77,109
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 7.

Full Name of Contractor **KIDANGO, INC. on behalf of East Side Union High School District**

Section 7 - Summary

	Column A Cumulative CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment	5,004		5,004
Days of Operation	247		247
Days of Attendance	3,992		3,992
Restricted Program Income	20,194		20,194
Transfer from Reserve			
Family Fees for Certified Children (September - June)	7,736		7,736
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	534,553	0	534,553
Total Administrative Cost	77,109		77,109
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment

Total Non-Certified Adjusted Days of Enrollment

Independent auditor's assurances on agency's compliance with 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):

Reimbursable expenses claimed on page 6 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Include any comments in the comments box on page 5. If necessary, attach additional sheets to explain adjustments.

California Department of Social Services

Audited Fiscal Report for CalWORKs, Alternative Payment or Family Child Care Home Programs

Fiscal Year End June 30, 2021

Contract Number CFCC-0021

Vendor Code P800

A U D 9500AP v2 Page 1 of 4

Full Name of Contractor KIDANGO, INC. on behalf of Community Family Services, Inc.

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July - August)		3,766		3,766
Family Fees Collected for Certified Children (September - June)		15,841		15,841
Waived Family Fees for Certified Children (September - June)		2,874		2,874
Family Fees (September - June) - Subtotal		18,715		18,715
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue		15,841		15,841

Full Name of Contractor **KIDANGO, INC. on behalf of Community Family Services, Inc.**

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		761,254	-1	761,253
1000 Certificated Salaries			145	145
2000 Classified Salaries			285,757	285,757
3000 Employee Benefits			14,348	14,348
4000 Books and Supplies			5,891	5,891
5000 Services and Other Operating Expenses		326,251	-318,545	7,706
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			295	295
Indirect Costs (include in Total Administrative Cost)				
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		1,087,505	-12,110	1,075,395
Total Administrative Cost (included in Section 2 above)		163,125	-1,990	161,135
Days of Operation		249		249

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 3.

Full Name of Contractor **KIDANGO, INC. on behalf of Community Family Services, Inc.**

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees for Certified Children (September - June)		18,715		18,715
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		761,254	-1	761,253
Total Administrative Cost		163,125	-1,990	161,135
Days of Operation		249		249
Total Reimbursable Expenses		1,087,505	-12,110	1,075,395

Comments:

California Department of Social Services Audited Reserve Account Activity Report

Fiscal Year End

June 30, 2021

Reserve Account Type

Center-Based

Vendor Code

B2020

A U D 9530A Page 1 of 1

Full Name of Contractor **KIDANGO, INC.**

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2019-20 AUD 9530A Ending Balance)	3,851,992
2. Plus Transfers to Reserve Account:	Per 2019-20 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2019-20 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2019-20 Post-Audit CDNFS 9530	3,851,992

Section 2 - Current Year (2020-21) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve	771		771
6. Less Transfers to Contracts from Reserve:			
CSPP General-Contract No.			
CSPP General-Contract No.			
CSPP Professional Development-Contract No.			
CSPP Professional Development-Contract No.			
Subtotal CSPP Transfers			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Other Contract No.			
Subtotal Other Contract Transfers			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2021	3,852,763		3,852,763

COMMENTS - If necessary, attach additional sheets to explain adjustments.

**SUPPLEMENTARY INFORMATION REQUIRED BY
THE COUNTY OF ALAMEDA GRANTS**

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF ALAMEDA COUNTY PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2021

<u>Program Name</u>	<u>Contract Number</u>	<u>Procurement Contract Number</u>	<u>Contract Period</u>	<u>Contract Amount</u>	<u>Contract Earnings</u>
Alameda County					
Reported Under Mental Health & Develop Services:					
Behavioral Health Care Services - EPDST	900186	#19956	7/1/20 – 6/30/21	\$ 797,678	\$ 77,306
Reported Under Other Operating Programs:					
Alameda County - EIS	900186	#20861	7/1/20 – 6/30/21	\$ 50,663	\$ 50,663

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES FOR COUNTY OF ALAMEDA GRANTS
FOR THE YEAR ENDED JUNE 30, 2021

	Behavioral Health Care Services – EPSDT #19956 <u>7/1/20 – 6/30/21</u>	Primary Care EIS #20861 <u>7/1/20 – 6/30/21</u>
Program Name:		
Procurement Contract Number:		
Contract Period:		
Contract Amount	<u>\$ 797,678</u>	<u>\$ 50,663</u>
Expenses		
Salaries	\$ 122,617	\$ 42,673
Payroll taxes	11,107	2,710
Employee benefits	18,781	4,819
Books and supplies	747	-
Contract services and other expense:		
Professional and outside services	2,363	-
Rent and occupancy	8,970	454
Travel and training	43	7
Other expenses	12,154	-
Minor equipment and capital improvements	<u>3,662</u>	<u>-</u>
Total expenses	180,444	50,663
Amount reimbursed by County	<u>77,306</u>	<u>50,663</u>
Revenue excess (deficit)	<u>\$ (103,138)</u>	<u>\$ -</u>