

KIDANGO, INC.

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

VASIN, HEYN & COMPANY

ABOVE THE BRIGHT LINE

AN ACCOUNTANCY CORPORATION
CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

KIDANGO, INC.
(A California Non-Profit Corporation)
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(A California Non-Profit Corporation)
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**KIDANGO, INC.
(A California Non-Profit Corporation)
GENERAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024**

Agency Name: Kidango, Inc.

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

California Department of Social Services Contracts: CCTR-3009 General Child Care & Development
CCTR-3010 General Child Care & Development
CCTR-3011 General Child Care & Development
CFCC-3000 Family Child Care Homes

California Department of Education Contracts: CSPP-3015 California State Preschool
CSPP-3016 California State Preschool
CSPP-3017 California State Preschool

Type of Agency: A California Non-Profit Corporation

Names of Executive Officers: Catherine Atkin, Chair
Erika Trageser, Vice Chair
Susan Muenchow, Secretary
Gerry McFaul, Treasurer

Name of Executive Director: Scott Moore

Period Covered by Examination: July 1, 2023 through June 30, 2024

Number of Days of Agency Operation: 248 days

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



VASIN, HEYN & COMPANY

ABOVE THE BRIGHT LINE



AN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

INDEPENDENT AUDITORS' REPORT

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

Opinion

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, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Kidango, Inc. as of June 30, 2024, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Kidango, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITORS' REPORT (Continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Kidango, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Kidango, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Report on Summarized Comparative Information

We previously audited Kidango, Inc.'s 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 8, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, 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.

INDEPENDENT AUDITORS' REPORT (Continued)

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.

Report on Supplemental Information – California Departments of Education and Social Services

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Combining Schedule of Activities – California Departments of Education and Social Services 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, Notes to the Child Care and Development Program Supplemental Information 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 Departments of Education and Social Services 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, Notes to the Child Care and Development Program Supplemental Information 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 Departments of Education and Social Services (CDE / CDSS 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 Departments of Education and Social Services 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, Notes to the Child Care and Development Program Supplemental Information 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.

INDEPENDENT AUDITORS' REPORT (Continued)

Other Matters - Continued

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.

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 December 10, 2024, 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.

Vorwin, Heyn + Co.

Calabasas, California
December 10, 2024

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024			Comparative Total June 30, 2023
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2024	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 4,777,916	\$ 24,710,716	\$ 29,488,632	\$ 16,065,154
Short-term investments	8,111,614	-	8,111,614	5,497,540
Grants and contributions receivable, net	11,107,148	-	11,107,148	7,446,138
Accounts receivable, net of allowance of \$43,577 and \$71,508 respectively	352,824	-	352,824	270,389
Receivable from related entities	83,101	-	83,101	198,564
Prepaid expenses	767,437	-	767,437	878,139
Total current assets	25,200,040	24,710,716	49,910,756	30,355,924
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	15,122,168	-	15,122,168	8,089,115
OPERATING LEASE, RIGHT-OF USE ASSETS	3,603,808	-	3,603,808	3,399,925
DEPOSITS	195,369	-	195,369	268,930
TOTAL ASSETS	\$ 44,121,385	24,710,716	\$ 68,832,101	\$ 42,113,894
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 4,064,679	\$ -	\$ 4,064,679	\$ 3,634,429
Accrued payroll and related liabilities	4,963,758	-	4,963,758	4,719,750
Current portion – mortgage payable	773,596	-	773,596	206,404
Due to funder	3,234,053	-	3,234,053	2,204,114
Child development reserves	5,114,013	-	5,114,013	5,112,990
Total current liabilities	18,150,099	-	18,150,099	15,877,687
MORTGAGE PAYABLE	4,106,404	-	4,106,404	196,777
OPERATING LEASE LIABILITY	3,603,808	-	3,603,808	3,399,925
TOTAL LIABILITIES	25,860,311	-	25,860,311	19,474,389
NET ASSETS				
Without donor restrictions				
Undesignated	13,764,309	-	13,764,309	7,469,117
Designated by the Board - Equipment Fund	4,496,765	-	4,496,765	5,844,493
With donor restrictions	-	24,710,716	24,710,716	9,325,895
TOTAL NET ASSETS	18,261,074	24,710,716	42,971,790	22,639,505
TOTAL LIABILITIES AND NET ASSETS	\$ 44,121,385	\$ 24,710,716	\$ 68,832,101	\$ 42,113,894

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, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2024	Total June 30, 2023
REVENUES, GAINS, AND OTHER SUPPORT				
Grants and contracts	\$ 102,771,186	\$ 18,268,675	\$ 121,039,861	\$ 100,574,902
Donations and contributions	508,764	291,280	800,044	1,041,232
Parent fees	650,281	-	650,281	839,475
Other earned income	3,024,140	-	3,024,140	2,344,734
Cash and investment income:				
Realized/unrealized gain in investments, net	993,970	-	993,970	326,485
Interest and dividends, net	1,412,481	-	1,412,481	418,463
Contract settlements	109,393	-	109,393	30,947
Other income	146,456	-	146,456	157,234
Net assets released from donor restrictions	3,175,134	(3,175,134)	-	-
Total revenues, gains, and other support	112,791,805	15,384,821	128,176,626	105,733,472
EXPENSES				
Operating programs:				
California Departments of Education and Social				
Services programs	80,589,983	-	80,589,983	70,850,085
School district grants program	7,250,211	-	7,250,211	5,739,658
Subsidiary programs	1,445,017	-	1,445,017	1,265,132
Mental health and development services	3,172,823	-	3,172,823	3,232,319
Voucher programs	140,726	-	140,726	409,874
Head Start support services program	12,713,101	-	12,713,101	13,095,845
Other programs	2,924,981	-	2,924,981	2,536,623
General and Administration:				
Unrestricted and building fund general	845,310	-	845,310	688,663
Total expenses	109,082,152	-	109,082,152	97,818,199
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	3,709,653	15,384,821	19,094,474	7,915,273
NON-OPERATING REVENUE (EXPENSES)				
(Loss) gain on disposal of assets	(2,142)	-	(2,142)	(30,376)
Depreciation expense and amortization	(424,410)	-	(424,410)	(274,431)
Additions/deletions to equipment fund:				
Additions to equipment fund	2,252,758	-	2,252,758	1,123,970
Deletions to equipment fund	(3,600,486)	-	(3,600,486)	(543,172)
Total non-operating (expenses) revenue	(1,774,280)	-	(1,774,280)	275,991
CHANGE IN NET ASSETS	1,935,373	15,384,821	17,320,194	8,191,264
NET ASSETS, beginning of year	13,313,610	9,325,895	22,639,505	14,448,241
Restatement adjustment	3,012,091	-	3,012,091	-
NET ASSETS, beginning of year as restated	16,325,701	9,325,895	25,651,596	14,448,241
NET ASSETS, end of year	<u>\$ 18,261,074</u>	<u>\$ 24,710,716</u>	<u>\$ 42,971,790</u>	<u>\$ 22,639,505</u>

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, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024								Comparative Total June 30, 2023	
	California Departments of Education & Social Services (Program)	Unified School District Grants (Program)	Community Family Services Subsidiary (Program)	Mental Health and Developmental Services (Program)	Vouchers (Program)	Head Start & Early Head Start Support Services (Program)	Other Services (Program)	Unrestricted and Building Fund (General)	Total June 30, 2024	
Salaries and related expenses:										
Salaries	\$ 43,403,217	\$ 4,468,135	\$ 60,174	\$ 2,153,602	\$ 76,566	\$ 6,435,486	\$ 1,334,806	\$ -	\$ 57,931,986	\$ 57,763,522
Payroll taxes	3,226,826	357,014	4,823	208,496	5,201	850,255	100,047	-	4,752,662	4,500,351
Employee benefits	8,160,059	858,898	12,078	455,289	14,583	1,757,628	268,096	-	11,526,631	7,147,696
	<u>54,790,102</u>	<u>5,684,047</u>	<u>77,075</u>	<u>2,817,387</u>	<u>96,350</u>	<u>9,043,369</u>	<u>1,702,949</u>	<u>-</u>	<u>74,211,279</u>	<u>69,411,569</u>
Supplies and Operating expenses:										
Administrative	625,362	62,287	4,478	18,995	1,692	199,063	42,252	13,432	967,561	1,590,717
Books and supplies	2,540,811	355,318	5,400	19,788	4,048	675,140	876,699	1,474	4,478,678	5,827,639
Capital expenses	1,783,235	-	-	-	-	22,447	9,850	34,046	1,849,578	1,123,970
Interest expense	11,361	-	-	-	-	-	-	-	11,361	20,467
Minor equipment and improvements	897,396	58,117	1,689	11,888	994	64,840	7,582	21	1,042,527	1,464,442
Occupancy - Other	2,371,180	422,320	525	38,031	3,967	335,648	25,555	18,629	3,215,855	2,398,137
Other expenses	2,055,546	230,092	39,392	96,907	7,382	767,528	130,563	640,891	3,968,301	2,076,719
Professional services	13,864,394	159,624	1,316,104	155,025	24,467	1,401,446	113,435	1,627	17,036,122	12,312,072
Rent	1,650,596	278,406	354	14,802	1,826	203,620	16,096	135,190	2,300,890	1,592,467
	<u>25,799,881</u>	<u>1,566,164</u>	<u>1,367,942</u>	<u>355,436</u>	<u>44,376</u>	<u>3,669,732</u>	<u>1,222,032</u>	<u>845,310</u>	<u>34,870,873</u>	<u>28,406,630</u>
Subtotal	80,589,983	7,250,211	1,445,017	3,172,823	140,726	12,713,101	2,924,981	845,310	109,082,152	97,818,199
Non-Operating Expenses:										
Depreciation expense	342,152	13,862	149	7,992	143	59,633	479	-	424,410	274,431
Total Functional Expenses	<u>\$ 80,932,135</u>	<u>\$ 7,264,073</u>	<u>\$ 1,445,166</u>	<u>\$ 3,180,815</u>	<u>\$ 140,869</u>	<u>\$ 12,772,734</u>	<u>\$ 2,925,460</u>	<u>\$ 845,310</u>	<u>\$ 109,506,562</u>	<u>\$ 98,092,630</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, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	2024			Comparative Total June 30, 2023
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2024	
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$ 1,935,373	\$ 15,384,821	\$ 17,320,194	\$ 8,191,264
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:				
Gain/Loss on disposal of assets	5,142	-	5,142	-
Depreciation expense and amortization	424,410	-	424,410	274,431
Depreciation/Deletions to equipment fund	3,600,486	-	3,600,486	543,172
Net realized/unrealized gain on investments	(993,970)	-	(993,970)	(326,485)
Change in allowance for accounts receivable	(27,931)	-	(27,931)	1,305
Change in assets and liabilities:				
Accounts receivable	(54,504)	-	(54,504)	33,443
Grants and contributions receivable, net	(3,661,010)	-	(3,661,010)	(2,506,851)
Receivable from related entities	115,463	-	115,463	(78,680)
Prepaid expenses	110,702	-	110,702	(201,833)
Operating lease, right of use assets	(203,883)	-	(203,883)	(3,399,925)
Deposits	73,561	-	73,561	(42,737)
Accounts payable and accrued expenses	430,250	-	430,250	1,514,231
Accrued payroll and related liabilities	244,008	-	244,008	1,163,364
Due to funder	1,029,939	-	1,029,939	(222,032)
Operating lease liability	203,883	-	203,883	3,399,925
Child development reserves	1,023	-	1,023	324,150
Net cash (used in) provided by operating activities	3,232,942	15,384,821	18,617,763	8,666,742
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of equipment and improvements	(5,798,242)	-	(5,798,242)	-
Purchases/Additions to equipment fund, net of donation	(2,252,758)	-	(2,252,758)	(1,123,970)
Proceeds on disposal of assets	-	-	-	72,951
Purchases and sales of investments, net of income and fees	(1,620,104)	-	(1,620,104)	(282,151)
Net cash (used in) provided by investing activities	(9,671,104)	-	(9,671,104)	(1,333,170)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds received on mortgage	5,093,388	-	5,093,388	-
Payments on mortgage, net of \$11,361 in interest	(616,569)	-	(616,569)	(198,279)
Net cash used in financing activities	4,476,819	-	4,476,819	(198,279)
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,961,343)	15,384,821	13,423,478	7,135,293
CASH AND CASH EQUIVALENTS, beginning of year	6,739,259	9,325,895	16,065,154	8,929,861
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 4,777,916</u>	<u>\$ 24,710,716</u>	<u>\$ 29,488,632</u>	<u>\$ 16,065,154</u>
Supplemental cash flow information:				
Cash paid for interest	\$ 11,361	\$ -	\$ 11,361	\$ 20,467

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, 2024

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 Departments of Education (CDE) and Social Services (CDSS).

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, 2024

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 for 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, 2024 were \$24,710,716.

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, 2024

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 \$43,577 at June 30, 2024.

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, 2024

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 / CDSS are expensed during the grant period. Title to CDE / CDSS 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, 2024 was \$2,550,602, and is included in accrued payroll and related liabilities 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, 2024

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.

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 13, certain costs have been allocated among the programs benefited based upon the Agency's cost allocation plan.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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.

Leases

The Agency leases facilities and certain equipment for operational purposes under operating leases. These leases typically have an initial term of one to five years. The Agency determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on our consolidated balance sheet. ROU assets represent our right to use an underlying asset for the lease term and lease liabilities represent our obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of our leases do not provide an implicit rate, we use a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Our lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. Lease agreements do not contain any material residual value guarantees or material restrictive covenants.

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.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Reclassifications

Certain amounts in the 2023 comparative totals have been reclassified to conform with the 2024 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, 2023, from which the summarized information was derived.

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, 2024, 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, 2023, 2022, and 2021, 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, 2023, 2022, 2021, and 2020, 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, 2024

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 receivables 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, 2024
(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, 2024 are Level 1 inputs.

Investments consist of the following at June 30, 2024:

	Total	Level 1
Certificate of deposit	\$ 1,334,459	\$ 1,334,459
Equities	5,049,029	5,049,029
Fixed income	<u>1,728,126</u>	<u>1,728,126</u>
Total investments	<u>\$ 8,111,614</u>	<u>\$ 8,111,614</u>

At June 30, 2024, 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
Interest and dividend income, net (investments and cash equivalents)	\$ 1,412,468
Profit sharing dividend from NACI	13
Realized and unrealized gain (loss) on investments, net	<u>993,970</u>
Total investment return	<u>\$ 2,406,451</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

4. PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property, equipment and leasehold improvements consist of the following at June 30, 2024:

	Years of Useful Life	Amount
Building	40	\$ 5,595,267
Building and portable improvements	10 to 15	3,541,425
Equipment	3 to 5	1,792,053
Furniture and fixtures	3 to 5	942,821
Land	Non-Depreciable	3,616,318
Leasehold improvements	10 to 15	4,341,269
Portable buildings	11 to 20	3,653,625
Vehicles	5	690,558
		<u>24,173,336</u>
Less accumulated depreciation		<u>(9,051,168)</u>
Property, equipment and leasehold improvements, net		<u>\$ 15,122,168</u>

For the year ended June 30, 2024 total depreciation expense was \$424,410.

5. MORTGAGE PAYABLE

The Agency had a mortgage loan payable to a bank secured by a first trust deed, with a maturity date of May 2025. The mortgage loan was paid in full during the year ended June 30, 2024. Total interest expense for the year ended June 30, 2024 was \$11,361.

During the year the Agency entered into mortgage loan payable to a bank secured by a first trust deed, with a maturity date of July 1, 2029; interest is fixed at 6.891%. Monthly payments including principal and interest are \$96,397. The balance owed at June 30, 2024 was \$4,880,000. Total interest expense for the year ended June 30, 2024 was \$0. Future minimum payments on the mortgage loans payable at June 30, are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2025	\$ 773,596
2026	901,854
2027	965,999
2028	1,034,412
2029	1,108,286
Thereafter	<u>95,853</u>
Total	4,880,000
Less current portion	<u>(773,596)</u>
Long-term mortgage payable	<u>\$ 4,106,404</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, 2024
(CONTINUED)

6. LINES OF CREDIT

The Agency has a \$5,000,000 secured line of credit with a financial institution bearing interest at 3.0% per annum. The line of credit is payable on demand and has an outstanding principal balance of \$0 at June 30, 2024. No interest expense for the year ended was charged to any government contracts.

The Agency has a \$5,000,000 unsecured line of credit with a financial institution bearing interest at 8.5% per annum. The line of credit is payable on demand and has an outstanding principal balance of \$0 at June 30, 2024. No interest expense for the year ended was charged to any government contracts.

7. CHILD DEVELOPMENT RESERVES

Child development contractors are allowed, with prior CDE and/or CDSS 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 Agency maintains a reserve account for Center-Based contracts, and funds are deposited into an interest-bearing account. The reserve account balance at June 30, 2024 was \$5,114,013, which is recorded as an asset in the cash account. Also, upon termination of all child development center-based contracts, the Agency would have to return the reserve funds to CDE and/or CDSS, so the reserve account is recorded as a liability in the amount of \$5,114,013.

The reserve account balance of \$5,114,013 includes interest of \$1,023 that the bank paid on the account balances during the year ended June 30, 2024.

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.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

9. LEASE COMMITMENTS

The Agency conducts its operations at leased facility expiring at various dates. The components of lease cost for the year ended June 30, 2024 were as follows:

Operating lease cost	\$ 1,551,250
Operating lease, right-of-use assets	\$ 3,603,808
Operating lease liability	\$ 3,603,808

Other information related to leases at June 30, 2024 was as follows:

Supplemental Cash Flow Information

Cash paid for amount included in the measurement of lease liabilities:

Operating cash flow from operating leases	\$ 2,463,470
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ROU assets obtained in exchange for lease obligations:

Operating leases	\$ 7,481,884
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Reductions to ROU assets resulting from reductions to lease obligations:

Operating leases	\$ 3,878,076
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Weighted average remaining lease term 2.14 years

Weighted average discount rate (risk-free rate) 2.56%

Amounts disclosed for ROU assets obtained in exchange for lease obligations and reductions to ROU assets resulting from reductions to lease obligations include amounts added to or reduced from the carrying amount of ROU assets resulting from new lease, lease modifications or reassessments. Maturities of lease liabilities under noncancellable operating leases as of June 30, 2024, are as follows:

<u>Year Ending June 30:</u>	<u>Amount</u>
2025	\$ 1,614,750
2026	1,128,409
2027	758,967
2027	<u>308,873</u>
	3,810,999
Less present value	<u>(207,191)</u>
Total	<u>\$ 3,603,808</u>

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

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, 2024, the Agency made matching contributions to the retirement plan in the amount of \$1,022,169.

11. BOARD DESIGNATED NET ASSETS

The Agency's Board of Directors has designated a portion of net assets without donor restrictions to be used for equipment fund purposes. Board designated net assets at June 30, 2024 was \$4,496,765.

12. 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 Agency 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, 2024, consist of amounts restricted by donor-imposed stipulations.

The activity for the year ended June 30, 2024 is as follows:

Source	Balance at 6/30/23	Income	Expenditures	Balance at 6/30/24
CDE / CDSS Stipends	\$ 7,309,036	\$ 17,702,566	\$ (1,997,277)	\$ 23,014,325
CDSS Minor Repair Grant	733,404	(61,674)	(413,136)	258,594
First 5 programs	509,329	481,482	(251,071)	739,740
Foundation support	631,876	193,814	(455,896)	369,794
Other	<u>142,250</u>	<u>243,767</u>	<u>(57,754)</u>	<u>328,263</u>
Total	<u>\$ 9,325,895</u>	<u>\$ 18,559,955</u>	<u>\$ (3,175,134)</u>	<u>\$ 24,710,716</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

13. 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.

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.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

14. 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 CDSS 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, 2024:

Total assets	\$ 592,235
Total liabilities	<u>\$ 98,329</u>
Total ending net assets	<u>\$ 493,906</u>
Total revenue and support	\$ 1,822,274
Total expenses	<u>\$ 1,477,825</u>
Change in net assets	<u>\$ 344,449</u>

15. 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, 2024. These subcontracts are included in the schedule of expenditures of federal and state awards and the supplemental reporting requirements of the CDE and CDSS in this audit report.

The Agency received the following CDE / CDSS contract funds under subcontract agreements at June 30, 2024:

School Districts:	Amount
New Haven Unified School District	<u>\$ 4,935,388</u>
San Lorenzo Unified School District	510,089
Alum Rock Unified School District	1,685,043
 Subsidiary Program:	
Community Family Services	<u>1,445,166</u>
Total subcontractor agreements	<u>\$ 8,575,686</u>

To further assist these programs, the Agency provided \$159,025 under its Child Care Food Program Agreement No. 01-1904-1A with the CDSS for the year ended June 30, 2024. Revenue of \$159,025 was reported as restricted income for the years ended June 30, 2024. Related expenses of \$159,025 were reported as reimbursable expenses for the year ended June 30, 2024.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

16. LIQUIDITY AND FUNDS AVAILABLE

The total financial assets held by the Agency at June 30, 2024 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, 2024</u>
Financial assets:	
Cash and cash equivalents	\$ 29,488,632
Short-term investments	8,111,614
Grants and contributions receivable, net	11,107,148
Accounts receivable, net of allowance	352,824
Receivables from related entities	<u>83,101</u>
Total financial assets	49,143,319
Less assets unavailable for general expenditures within one year:	
California Departments of Education and Social Services reserve	(5,114,012)
Donor Restricted Funds – With Donor Restrictions Net Assets	<u>(24,710,716)</u>
	<u>(29,824,728)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 19,318,591</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.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

17. CONCENTRATION OF CREDIT RISK AND REVENUE SOURCES

During the year ended June 30, 2024, the Agency had three major revenue sources. The California Department of Education, which accounted for approximately 43%, the California Department of Social Services, which accounted for approximately 33% and the US Department of Health & Human Services, Office of Head Start, which accounted for approximately 11% 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, 2024 were approximately \$31,519,758.

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, 2024, investments that were uninsured totaled approximately \$6,776,517.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

18. RESTATEMENT ADJUSTMENT

During the year ended June 30, 2024, the Agency restated amounts pertaining to its property and equipment. The effect of the restatement resulted in an increase in net assets in the amount of \$3,012,091 as of June 30, 2023.

19. SUBSEQUENT EVENTS

The Agency has evaluated events subsequent to June 30, 2024, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through December 10, 2024, 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, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	Without Donor Restrictions			Total	Comparative
	Unrestricted & Building Fund	Operating Programs	With Donor Restrictions	June 30, 2024	Total June 30, 2023
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 4,777,916	\$ -	\$ 24,710,716	\$ 29,488,632	\$ 16,065,154
Short-term investments	8,111,614	-	-	8,111,614	5,497,540
Grants and contributions receivable	-	11,107,148	-	11,107,148	7,446,138
Accounts receivable, net of allowance of \$43,577 and \$71,508 respectively	-	352,824	-	352,824	270,389
Receivable from related entities	-	83,101	-	83,101	198,564
Prepaid expenses	767,437	-	-	767,437	878,139
Total current assets	13,656,967	11,543,073	24,710,716	49,910,756	30,355,924
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	15,122,168	-	-	15,122,168	8,089,115
OPERATING LEASE, RIGHT-OF-USE ASSETS	3,603,808	-	-	3,603,808	3,399,925
DEPOSITS	195,369	-	-	195,369	268,930
TOTAL ASSETS	\$ 32,578,312	\$ 11,543,073	\$ 24,710,716	\$ 68,832,101	\$ 42,113,894
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$ 4,064,679	\$ -	\$ -	\$ 4,064,679	\$ 3,634,429
Accrued payroll and related liabilities	4,963,758	-	-	4,963,758	4,719,750
Current portion – mortgage payable	773,596	-	-	773,596	206,404
Due to Funder	-	3,234,053	-	3,234,053	2,204,114
Due to/(from) other funds	(3,195,007)	3,195,007	-	-	-
Child development reserves	-	5,114,013	-	5,114,013	5,112,990
Total current liabilities	6,607,026	11,543,073	-	18,150,099	15,877,687
MORTGAGE PAYABLE	4,106,404	-	-	4,106,404	196,777
OPERATING LEASE LIABILITIES	3,603,808	-	-	3,603,808	3,399,925
NET ASSETS	18,261,074	-	24,710,716	42,971,790	22,639,505
TOTAL LIABILITIES AND NET ASSETS	\$ 32,578,312	\$ 11,543,073	\$ 24,710,716	\$ 68,832,101	\$ 42,113,894

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – ALL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024
(WITH COMPARATIVE TOTALS FOR 2023)

	Operating Programs							Unrestricted Programs & Building Fund	Total June 30, 2024	Comparative Total June 30, 2023
	California Dept's of Education and Social Services	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	\$ 45,854,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,854,917	\$ 43,235,640
State Department of Social Services	33,600,094	-	-	-	-	-	-	-	33,600,094	24,995,330
School District revenue	-	7,130,520	-	-	-	-	-	-	7,130,520	5,627,453
Child and Adult Care Food Programs	1,554,312	159,025	-	-	-	-	-	-	1,713,337	1,816,744
Head Start/Early Head Start	-	-	-	-	-	12,772,734	-	-	12,772,734	13,132,322
Community Family Services	-	-	1,445,166	-	-	-	-	-	1,445,166	1,265,410
Regional Center and Vouchers	-	-	-	586,969	140,859	-	-	-	727,828	1,175,743
County and City contracts	209,160	41,911	-	1,898,206	-	-	49,635	-	2,198,912	2,812,783
Parent fees and earned income	646,872	3,399	-	-	10	-	3,024,140	-	3,674,421	3,184,209
Cash and investment income	-	-	-	-	-	-	1,132,548	1,273,903	2,406,451	744,948
Donations and fundraising	-	-	-	80,776	-	-	921,418	9,382	1,011,576	1,097,569
Contract settlements	-	-	-	-	-	-	-	109,393	109,393	30,947
Other income	-	-	-	-	-	-	33,750	112,706	146,456	157,234
Total revenue	81,865,355	7,334,855	1,445,166	2,565,951	140,869	12,772,734	5,161,491	1,505,384	112,791,805	99,276,332
EXPENDITURES										
Salaries and related expenses:										
Salaries	43,403,217	4,468,135	60,174	2,153,602	76,566	6,435,486	1,334,806	-	57,931,986	57,763,522
Payroll taxes	3,226,826	357,014	4,823	208,496	5,201	850,255	100,047	-	4,752,662	4,500,351
Employee benefits	8,160,059	858,898	12,078	455,289	14,583	1,757,628	268,096	-	11,526,631	7,147,696
	54,790,102	5,684,047	77,075	2,817,387	96,350	9,043,369	1,702,949	-	74,211,279	69,411,569
Supplies and Operating expenses:										
Administrative	625,362	62,287	4,478	18,995	1,692	199,063	42,252	13,432	967,561	1,590,717
Books and supplies	2,540,811	355,318	5,400	19,788	4,048	675,140	876,699	1,474	4,478,678	5,827,639
Capital expenses	1,783,235	-	-	-	-	22,447	9,850	34,046	1,849,578	1,123,970
Interest expense	11,361	-	-	-	-	-	-	-	11,361	20,467
Minor equipment and improvements	897,396	58,117	1,689	11,888	994	64,840	7,582	21	1,042,527	1,464,442
Occupancy - Other	2,371,180	422,320	525	38,031	3,967	335,648	25,555	18,629	3,215,855	2,398,137
Other expenses	2,055,546	230,092	39,392	96,907	7,382	767,528	130,563	640,891	3,968,301	2,076,719
Professional services	13,864,394	159,624	1,316,104	155,025	24,467	1,401,446	113,435	1,627	17,036,122	12,312,072
Rent	1,650,596	278,406	354	14,802	1,826	203,620	16,096	135,190	2,300,890	1,592,467
	25,799,881	1,566,164	1,367,942	355,436	44,376	3,669,732	1,222,032	845,310	34,870,873	28,406,630
Total expenses	80,589,983	7,250,211	1,445,017	3,172,823	140,726	12,713,101	2,924,981	845,310	109,082,152	97,818,199
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	1,275,372	84,644	149	(606,872)	143	59,633	2,236,510	660,074	3,709,653	1,458,133
NON-OPERATING REVENUE (EXPENSES)										
Gain/(Loss) on disposal of assets	-	-	-	-	-	-	-	(2,142)	(2,142)	(30,376)
Depreciation expense	(342,152)	(13,862)	(149)	(7,992)	(143)	(59,633)	(479)	-	(424,410)	(274,431)
CHANGE IN NET ASSETS	\$ 933,220	\$ 70,782	\$ -	\$ (614,864)	\$ -	\$ -	\$ 2,236,031	\$ 657,932	\$ 3,283,101	\$ 1,153,326

**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, 2024 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2024.

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

Vorwin, Hagen + Co.

Calabasas, California
December 10, 2024



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

Opinion on Each Major Federal Program

We have audited Kidango, Inc.'s (A California Non-Profit Corporation) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of Kidango, Inc.'s major federal programs for the year ended June 30, 2024. Kidango, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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, 2024.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control Over Compliance

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

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

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

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

Vosin, Hryn + Co.

Calabasas, California
December 10, 2024

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(FEIN: 94-2581686)

Grantor / Pass-Through Grantor / or Program Title	Assistance Listing 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 Social Services Child and Adult Care Food Program	10.558	01-1904-1A	\$ 1,713,337	\$ 1,713,337	\$ -
	Total U.S. Department of Agriculture:		\$ 1,713,337	\$ 1,713,337	\$ -
U.S. Department of Health & Human Services:					
Office of Head Start - Direct					
Head Start/Early Head Start	93.600	09HE000938-01-02	\$ 1,073,686	\$ 358,583	\$ -
Head Start/Early Head Start	93.600	09CH011611-04-00 & 01	14,836,612	10,647,619	-
Head Start/Early Head Start	93.600	09CH01161104C3	392,991	392,991	-
			<u>16,303,289</u>	<u>11,399,193</u>	<u>-</u>
Passed Through the Community Assoc. for Preschool Education					
Early Head Start	93.600	3/1/23 - 2/28/24	445,824	279,569	-
Early Head Start	93.600	3/1/24 - 2/28/25	445,824	143,964	-
			<u>891,648</u>	<u>423,533</u>	<u>-</u>
Passed Through the Santa Clara County Office of Education					
Head Start	93.600	24-0618	624,650	624,650	-
			<u>624,650</u>	<u>624,650</u>	<u>-</u>
Passed Through the YMCA of the Central of Bay Area/ECE					
Head Start	93.600	07/01/23 - 06/30/24	324,500	191,502	-
Early Head Start	93.600	07/01/23 - 06/30/24	258,931	133,856	-
			<u>583,431</u>	<u>325,358</u>	<u>-</u>
Head Start	93.600		\$ 18,403,018	\$ 12,772,734	\$ -

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(FEIN: 94-2581686)
(CONTINUED)

<u>Grantor / Pass-Through Grantor / or Program Title</u>	<u>Assistance Listing Number</u>	<u>Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Disbursements / Expenditures</u>	<u>Payments to Subrecipients</u>
Passed Through the California Department of Social Services CCDF Cluster:					
General Child Care and Development Center Pilot-SCC	93.596	CCTR - 3011	\$ 782,808	\$ 717,857	\$ -
General Child Care and Development Center Pilot-SCC	93.575	CCTR - 3011	9,490,530	8,703,079	-
General Child Care and Development Center Pilot-Alameda	93.596	CCTR - 3010	876,138	675,332	-
General Child Care and Development Center Pilot-Alameda	93.575	CCTR - 3010	7,743,111	5,968,435	-
General Child Care and Development Center-Contra Costa	93.596	CCTR - 3009	28,089	-	-
General Child Care and Development Center-Contra Costa	93.575	CCTR - 3009	12,911	-	-
Family Child Care Homes	93.596	CFCC - 3000	939,828	758,196	-
Family Child Care Homes	93.575	CFCC - 3000	459,148	370,413	-
CDSS Stipend	93.575	None Assigned	508,996	342,894	-
AB110 - ARPA Stipend	93.575	None Assigned	114,840	114,840	-
Round 3 \$275 - ARPA Stipend	93.575	None Assigned	71,500	71,500	-
SB140 - ARPA Stipend	93.575	None Assigned	148,000	148,000	-
Minor Renovation & Repair Support Grants - CCDBG	93.575	Various	563,720	413,136	-
Cost of Care Plus - CFCC	93.575	None Assigned	286,960	286,960	-
Cost of Care Plus - CCTR	93.575	None Assigned	365,663	365,663	-
			<u>22,392,242</u>	<u>18,936,305</u>	-
Passed Through the California Department of Education					
California State Preschool Pilot-SCC	93.575	CSPP - 3017	4,676,222	4,676,222	-
California State Preschool Pilot-Alameda	93.575	CSPP - 3016	6,354,700	6,354,700	-
CDE Stipends	93.575	None Assigned	1,243,297	488,859	-
			<u>12,274,219</u>	<u>11,519,781</u>	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes	93.596	CFCC - 3019	250,996	247,928	-
Family Child Care Homes	93.575	CFCC - 3019	128,141	126,575	-
AB110 - ARPA Stipend	93.575	None Assigned	29,920	29,920	-
Round 3 \$275 - ARPA Stipend	93.575	None Assigned	18,700	18,700	-
SB140 - ARPA Stipend	93.575	None Assigned	39,000	39,000	-
Cost of Care Plus - CFCC	93.575	None Assigned	90,941	90,941	-
			<u>557,698</u>	<u>553,064</u>	-
Total Child Care and Development Fund Cluster	93.596/93.575		<u>35,224,159</u>	<u>31,009,150</u>	-
Total U.S. Department of Health and Human Services:			<u>\$ 53,627,177</u>	<u>\$ 43,781,884</u>	<u>\$ -</u>
TOTAL FEDERAL EXPENDITURES:			<u>\$ 55,340,514</u>	<u>\$ 45,495,221</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024
(FEIN: 94-2581686)
(CONTINUED)

<u>Grantor / Pass-Through Grantor / or Program Title</u>	<u>Assistance Listing Number</u>	<u>Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Disbursements / Expenditures</u>	<u>Payments to Subrecipients</u>
STATE AWARDS:					
Passed Through the California Department of Social Services General Child Care and Development Center Pilot-SCC		CCTR - 3011	\$ 7,044,863	\$ 6,460,334	\$ -
General Child Care and Development Center Pilot-Alameda		CCTR - 3010	7,089,172	5,464,375	-
General Child Care and Development Center-Contra Costa		CCTR - 3009	280,811	-	-
Family Child Care Homes		CFCC - 3000	<u>3,397,726</u>	<u>2,739,080</u>	<u>-</u>
			17,812,572	14,663,789	-
Passed Through the California Department of Education California State Preschool Pilot-SCC		CSPP - 3017	14,215,618	11,257,516	-
California State Preschool Pilot-Alameda		CSPP - 3016	19,672,904	19,672,904	-
California State Preschool-Contra Costa		CSPP - 3015	<u>3,404,716</u>	<u>3,404,716</u>	<u>-</u>
			37,293,238	34,335,136	-
Passed Through the New Haven Unified School District California State Preschool		CSPP - 3020	5,189,682	4,935,388	-
Passed Through the San Lorenzo Unified School District- California State Preschool		CSPP - 3024	512,252	510,089	-
Passed Through the Alum Rock Union Elementary School District- California State Preschool		CSPP - 3548	4,305,012	1,685,043	-
Passed Through the Community Family Services, Inc. Family Child Care Homes		CFCC - 3019	903,141	892,102	-
SB140 Administrative Allocation Support		None Assigned	328,853	-	-
Passed Through the Santa Clara County Mental Health Services		4300022643	<u>1,782,753</u>	<u>1,752,753</u>	<u>-</u>
			TOTAL STATE EXPENDITURES:	\$ 68,127,503	\$ 58,774,300
			TOTAL FEDERAL AND STATE EXPENDITURES:	\$ 123,468,017	\$ 104,269,521

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

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, 2024. 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, 2024.

4. LOAN AND LOAN GUARANTEE

Kidango, Inc. did not have any balances of loan and loan guarantee programs outstanding at June 30, 2024 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, 2024

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

93.596/93.575

Name of Federal Program or Cluster

Child and Adult Care Food Program

Child Care and Development Fund Cluster

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

\$ 1,364,857

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, 2024

CURRENT YEAR

2024 Findings:

There were no 2024 findings noted.

2024 Questioned Costs:

There were no 2024 questioned costs noted.

PRIOR YEARS

2023 Findings:

There were no 2023 findings noted.

2023 Questioned Costs:

There were no 2023 questioned costs noted.

2022 Findings:

There were no 2022 findings noted.

2022 Questioned Costs:

There were no 2022 questioned costs noted.

**SUPPLEMENTAL INFORMATION REQUIRED BY
THE CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES**

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024

	California Department of Education – Programs							Subtotal CDE Operating Programs
	State Preschool		State Preschool		State Preschool		CDE Stipend Allocation	
	CDE CSPP-3015 (Contra Costa)	QRIS Supplemental (Contra Costa)	CDE CSPP-3016 (Alameda)	QRIS Supplemental (Alameda)	CDE CSPP-3017 (Santa Clara)	QRIS Supplemental (Santa Clara)		
REVENUE								
Grants:								
State Department of Education	\$ 3,404,716	\$ -	\$ 26,027,604	\$ -	\$ 15,933,738	\$ -	\$ 488,859	\$ 45,854,917
State Department of Social Services	-	-	-	-	-	-	-	-
School District revenue	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	74,506	-	600,055	-	386,210	-	-	1,060,771
Community Family Services	-	-	-	-	-	-	-	-
County contracts	-	23,400	-	58,392	-	26,542	-	108,334
Parent fees	19,205	-	15,154	-	10,947	-	-	45,306
Other income	-	-	-	-	-	-	-	-
Total revenue	3,498,427	23,400	26,642,813	58,392	16,330,895	26,542	488,859	47,069,328
EXPENDITURES								
Salaries and related expenses:								
Salaries	2,221,203	-	15,118,973	31,168	10,343,756	-	41,984	27,757,084
Payroll taxes	178,819	-	1,314,765	2,569	751,144	-	3,459	2,250,756
Employee benefits	451,029	-	3,392,237	4,688	1,802,340	-	5,049	5,655,343
	<u>2,851,051</u>	<u>-</u>	<u>19,825,975</u>	<u>38,425</u>	<u>12,897,240</u>	<u>-</u>	<u>50,492</u>	<u>35,663,183</u>
Supplies and Operating expenses:								
Administrative	30,580	-	249,381	-	159,723	-	-	439,684
Books and supplies	121,105	21,343	1,115,327	230	701,076	-	-	1,959,081
Capital expenses	82,470	-	469,152	-	352,618	-	22,517	926,757
Interest expense	-	-	-	-	-	-	11,361	11,361
Minor equipment and improvements	43,765	-	364,374	-	209,894	-	-	618,033
Occupancy - Other	171,025	-	991,165	-	482,085	-	404,489	2,048,764
Other expenses	88,971	2,057	799,778	19,737	463,172	26,542	-	1,400,257
Professional services	90,716	-	599,783	-	445,693	-	-	1,136,192
Rent	11,654	-	730,767	-	487,357	-	-	1,229,778
	<u>640,286</u>	<u>23,400</u>	<u>5,319,727</u>	<u>19,967</u>	<u>3,301,618</u>	<u>26,542</u>	<u>438,367</u>	<u>9,769,907</u>
Depreciation expense	28,920	-	170,638	-	38,202	-	-	237,760
Total expenses	3,520,257	23,400	25,316,340	58,392	16,237,060	26,542	488,859	45,670,850
CHANGE IN NET ASSETS	\$ (21,830)	\$ -	\$ 1,326,473	\$ -	\$ 93,835	\$ -	\$ -	\$ 1,398,478

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

	California Department of Social Services - Programs								Subtotal CDSS Operating Programs
	Family Child Care Homes CFCC-3000	Cost of Care Plus CFCC	General Child Care Center		General Child Care Center		CDSS Stipend Allocation	Cost of Care Plus CCTR	
			CDSS CCTR-3010 (Alameda)	QRIS Supplemental (Alameda)	Child Care CCTR-3011 (Santa Clara)	QRIS Supplemental (Santa Clara)			
REVENUE									
Grants:									
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Department of Social Services	3,867,689	286,960	12,108,142	-	15,881,270	-	342,894	365,663	32,852,618
School District revenue	-	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	-	-	345,410	-	148,131	-	-	-	493,541
Community Family Services	-	-	-	-	-	-	-	-	-
County contracts	-	-	-	92,769	-	8,057	-	-	100,826
Parent fees	267	-	504,916	-	96,383	-	-	-	601,566
Other income	-	-	-	-	-	-	-	-	-
Total revenue	3,867,956	286,960	12,958,468	92,769	16,125,784	8,057	342,894	365,663	34,048,551
EXPENDITURES									
Salaries and related expenses:									
Salaries	907,207	-	9,248,346	59,112	5,431,468	-	-	-	15,646,133
Payroll taxes	50,281	-	597,498	4,537	323,754	-	-	-	976,070
Employee benefits	99,288	-	1,523,264	8,280	873,884	-	-	-	2,504,716
Total	1,056,776	-	11,369,108	71,929	6,629,106	-	-	-	19,126,919
Supplies and Operating expenses:									
Administrative	9,989	-	115,458	-	60,231	-	-	-	185,678
Books and supplies	11,112	-	371,003	6,754	182,921	-	9,940	-	581,730
Capital expenses	-	-	290,721	-	152,621	-	-	-	443,342
Interest expense	-	-	-	-	-	-	-	-	-
Minor equipment and improvements	22,247	-	167,923	-	79,432	-	9,761	-	279,363
Occupancy - Other	6,353	-	195,169	-	120,894	-	-	-	322,416
Other expenses	53,064	-	293,895	14,086	265,612	8,057	20,575	-	655,289
Professional services	2,706,396	286,960	251,269	-	8,480,956	-	302,618	365,663	12,393,862
Rent	1,147	-	268,814	-	150,857	-	-	-	420,818
Total	2,810,308	286,960	1,954,252	20,840	9,493,524	8,057	342,894	365,663	15,282,498
Depreciation expense	872	-	55,915	-	47,605	-	-	-	104,392
Total expenses	3,867,956	286,960	13,379,275	92,769	16,170,235	8,057	342,894	365,663	34,513,809
CHANGE IN NET ASSETS	\$ -	\$ -	\$ (420,807)	\$ -	\$ (44,451)	\$ -	\$ -	\$ -	\$ (465,258)

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

	Subtotal CDE Operating Programs (previous page)	California Department of Social Services - Programs					Total CDE and CDSS Operating Programs
		Subtotal CDSS Programs Page 1	Various Minor Renovation & Repair	Stipends			
				AB110 Stipends	275 Rnd 3 Stipends	CCPU Stipends	
REVENUE							
Grants:							
State Department of Education	\$ 45,854,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,854,917
State Department of Social Services	-	32,852,618	413,136	114,840	71,500	148,000	33,600,094
School District revenue	-	-	-	-	-	-	-
Child and Adult Care Food Programs	1,060,771	493,541	-	-	-	-	1,554,312
Community Family Services	-	-	-	-	-	-	-
County contracts	108,334	100,826	-	-	-	-	209,160
Parent fees	45,306	601,566	-	-	-	-	646,872
Other income	-	-	-	-	-	-	-
Total revenue	47,069,328	34,048,551	413,136	114,840	71,500	148,000	81,865,355
EXPENDITURES							
Salaries and related expenses:							
Salaries	27,757,084	15,646,133	-	-	-	-	43,403,217
Payroll taxes	2,250,756	976,070	-	-	-	-	3,226,826
Employee benefits	5,655,343	2,504,716	-	-	-	-	8,160,059
	35,663,183	19,126,919	-	-	-	-	54,790,102
Supplies and Operating expenses:							
Administrative	439,684	185,678	-	-	-	-	625,362
Books and supplies	1,959,081	581,730	-	-	-	-	2,540,811
Capital expenses	926,757	443,342	413,136	-	-	-	1,783,235
Interest expense	11,361	-	-	-	-	-	11,361
Minor equipment and improvements	618,033	279,363	-	-	-	-	897,396
Occupancy - Other	2,048,764	322,416	-	-	-	-	2,371,180
Other expenses	1,400,257	655,289	-	-	-	-	2,055,546
Professional services	1,136,192	12,393,862	-	114,840	71,500	148,000	13,864,394
Rent	1,229,778	420,818	-	-	-	-	1,650,596
	9,769,907	15,282,498	413,136	114,840	71,500	148,000	25,799,881
Depreciation expense	237,760	104,392	-	-	-	-	342,152
Total expenses	45,670,850	34,513,809	413,136	114,840	71,500	148,000	80,932,135
CHANGE IN NET ASSETS	\$ 1,398,478	\$ (465,258)	\$ -	\$ -	\$ -	\$ -	\$ 933,220

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

	School District Funding						Total School District Funding
	New Haven USD		San Lorenzo USD		Alum Rock USD		
	New Haven USD Preschool CSPP-3020	QRIS Supplemental NHUSD	San Lorenzo USD State Preschool CSPP-3024	QRIS Supplemental SLUSD	Alum Rock USD State Preschool CSPP-3548	QRIS Supplemental ARUSD	
REVENUE							
Grants:							
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Department of Social Services	-	-	-	-	-	-	-
School District revenue	4,935,388	-	510,089	-	1,685,043	-	7,130,520
Child and Adult Care Food Programs	116,119	-	13,896	-	29,010	-	159,025
Community Family Services	-	-	-	-	-	-	-
County contracts	-	6,380	-	7,285	-	28,246	41,911
Parent fees	3,265	-	-	-	134	-	3,399
Other income	-	-	-	-	-	-	-
Total revenue	5,054,772	6,380	523,985	7,285	1,714,187	28,246	7,334,855
EXPENDITURES							
Salaries and related expenses:							
Salaries	3,191,553	3,592	366,712	2,393	903,885	-	4,468,135
Payroll taxes	257,624	296	26,626	200	72,268	-	357,014
Employee benefits	654,517	540	58,269	366	145,206	-	858,898
	4,103,694	4,428	451,607	2,959	1,121,359	-	5,684,047
Supplies and Operating expenses:							
Administrative	39,455	-	4,017	-	18,815	-	62,287
Books and supplies	232,298	5	29,109	12	93,894	-	355,318
Capital expenses	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Minor equipment and improvements	48,724	-	3,304	-	6,089	-	58,117
Occupancy - Other	262,578	-	7,702	-	152,040	-	422,320
Other expenses	139,658	1,947	12,621	4,314	43,306	28,246	230,092
Professional services	120,624	-	11,922	-	27,078	-	159,624
Rent	27,053	-	2,578	-	248,775	-	278,406
	870,390	1,952	71,253	4,326	589,997	28,246	1,566,164
Depreciation expense	9,906	-	1,125	-	2,831	-	13,862
Total expenses	4,983,990	6,380	523,985	7,285	1,714,187	28,246	7,264,073
CHANGE IN NET ASSETS	\$ 70,782	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,782

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – CALIFORNIA DEPARTMENTS OF EDUCATION AND SOCIAL SERVICES PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2024
(CONTINUED)

	Subsidiary Program Funding					Total Subsidiary Program
	Community Family Services Child Care Homes CFCC-3019	Stipends			Cost of Care Plus CFCC	
		AB110 Stipends	275 Rnd 3 Stipends	CCPU Stipends		
REVENUE						
Grants:						
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Department of Social Services	-	-	-	-	-	-
School District revenue	-	-	-	-	-	-
Child and Adult Care Food Programs	-	-	-	-	-	-
Community Family Services	1,266,605	29,920	18,700	39,000	90,941	1,445,166
County contracts	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-
Other income	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total revenue	1,266,605	29,920	18,700	39,000	90,941	1,445,166
EXPENDITURES						
Salaries and related expenses:						
Salaries	60,174	-	-	-	-	60,174
Payroll taxes	4,823	-	-	-	-	4,823
Employee benefits	12,078	-	-	-	-	12,078
	<u>77,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,075</u>
Supplies and Operating expenses:						
Administrative	4,478	-	-	-	-	4,478
Books and supplies	5,400	-	-	-	-	5,400
Capital expenses	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-
Minor equipment and improvements	1,689	-	-	-	-	1,689
Occupancy - Other	525	-	-	-	-	525
Other expenses	39,392	-	-	-	-	39,392
Professional services	1,137,543	29,920	18,700	39,000	90,941	1,316,104
Rent	354	-	-	-	-	354
	<u>1,189,381</u>	<u>29,920</u>	<u>18,700</u>	<u>39,000</u>	<u>90,941</u>	<u>1,367,942</u>
Depreciation expense	149	-	-	-	-	149
	<u>149</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>
Total expenses	1,266,605	29,920	18,700	39,000	90,941	1,445,166
CHANGE IN NET ASSETS	<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, 2024

	Kidango, Inc. Direct Funding						Total Kidango, Inc. Programs
	State Preschool CSPP-3015 (Contra Costa)	State Preschool CSPP-3016 (Alameda)	State Preschool CSPP-3017 (Santa Clara)	Family Child Care Homes CFCC-3000	General Child Care CCTR-3010 (Alameda)	General Child Care CCTR-3011 (Santa Clara)	
Capitalized equipment expensed on the AUD with prior written approval:							
Item:							
Salesforce management software	\$ 20,456	\$ 130,490	\$ 99,529	\$ -	\$ 78,133	\$ 47,250	\$ 375,858
Subtotal	<u>20,456</u>	<u>130,490</u>	<u>99,529</u>	<u>-</u>	<u>78,133</u>	<u>47,250</u>	<u>375,858</u>
Capitalized equipment expensed on the AUD without prior written approval:							
Item:							
None	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Equipment Expenditures	 <u>\$ 20,456</u>	 <u>\$ 130,490</u>	 <u>\$ 99,529</u>	 <u>\$ -</u>	 <u>\$ 78,133</u>	 <u>\$ 47,250</u>	 <u>\$ 375,858</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, 2024

	Kidango, Inc. Direct Funding						Total Kidango, Inc. Programs
	State Preschool CSPP-3015 (Contra Costa)	State Preschool CSPP-3016 (Alameda)	State Preschool CSPP-3017 (Santa Clara)	Family Child Care Homes CFCC-3000	General Child Care CCTR-3010 (Alameda)	General Child Care CCTR-3011 (Santa Clara)	
Unit Cost Under \$10,000 Per Item:							
Item:							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
Furnish and install new tiles	645	3,789	2,957	-	2,526	1,187	11,104
New cubicles	31,933	187,715	146,512	-	125,152	58,784	550,096
Furniture	15,232	89,537	69,884	-	59,697	28,039	262,389
Window blinds	557	4,233	3,087	-	1,992	1,923	11,792
Furnish and install carpets	3,591	21,120	16,485	-	14,080	6,613	61,889
Electrical repairs	1,771	13,461	9,816	-	6,335	6,116	37,499
Subtotal	<u>53,729</u>	<u>319,855</u>	<u>248,741</u>	<u>-</u>	<u>209,782</u>	<u>102,662</u>	<u>934,769</u>
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
Fence and gate	-	5,991	-	-	-	-	5,991
Ceiling tiles	7,500	-	-	-	-	-	7,500
Furnish and install carpets	-	6,854	-	-	-	-	6,854
Minor disposal and other fees	785	5,962	4,348	-	2,806	2,709	16,610
Subtotal	<u>8,285</u>	<u>18,807</u>	<u>4,348</u>	<u>-</u>	<u>2,806</u>	<u>2,709</u>	<u>36,955</u>
 Total Expenditures for Renovations and Repairs	 <u>\$ 62,014</u>	 <u>\$ 338,662</u>	 <u>\$ 253,089</u>	 <u>\$ -</u>	 <u>\$ 212,588</u>	 <u>\$ 105,371</u>	 <u>\$ 971,724</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, 2024

	Kidango, Inc.					
	State Preschool CSPP-3015 (Contra Costa)	State Preschool CSPP-3016 (Alameda)	State Preschool CSPP-3017 (Santa Clara)	Family Child Care Homes CFCC-3000	General Child Care CCTR-3010 (Alameda)	General Child Care CCTR-3011 (Santa Clara)
Salaries:						
Certified salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified salaries	191,389	1,021,592	882,935	271,596	352,792	1,009,180
Employee benefits	14,641	78,152	67,544	20,777	26,989	28,766
Books and supplies	-	-	-	-	-	-
Services and other						
Operating expenses	2,411	29,209	9,274	236	8,721	3,744
Capital expenditures	4,646	34,943	21,748	-	18,054	9,281
Depreciation expense	893	17,035	3,573	90	3,218	1,567
Indirect Costs	<u>296,413</u>	<u>2,398,108</u>	<u>1,386,015</u>	<u>284,790</u>	<u>955,257</u>	<u>1,151,364</u>
Total Administrative Costs	<u>\$ 510,393</u>	<u>\$ 3,579,039</u>	<u>\$ 2,371,089</u>	<u>\$ 577,489</u>	<u>\$ 1,365,031</u>	<u>\$ 2,203,902</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2024

	School Districts			Subsidiary
	New Haven USD State Preschool CSPP-3020	San Lorenzo USD State Preschool CSPP-3024	Alum Rock USD State Preschool CSPP-3548	Community Family Services Child Care Homes CFCC-3019
Salaries:				
Certified salaries	\$ -	\$ -	\$ -	\$ -
Classified salaries	171,728	33,970	85,307	4,668
Employee benefits	13,137	1,624	6,526	357
Books and supplies	-	-	-	-
Services and other				
Operating expenses	3,629	397	924	70,010
Capital expenditures	-	-	-	-
Depreciation expense	1,379	125	390	24
Indirect Costs	310,207	39,235	124,906	113,838
Total Administrative Costs	<u>\$ 500,080</u>	<u>\$ 75,351</u>	<u>\$ 218,053</u>	<u>\$ 188,897</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2024

	State Preschool CSPP-3015 (Contra Costa)	State Preschool CSPP-3016 (Alameda)	State Preschool CSPP-3017 (Santa Clara)	Family Child Care Homes CFCC-3000	General Child Care CCTR-3010 (Alameda)	General Child Care CCTR-3011 (Santa Clara)	Stipend Allocation Kidango	Cost of Care Plus Stipends	Minor Renovation & Repair	Total Kidango, Inc. Programs
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 2,677,780	\$ -	\$ 7,949,878	\$ -	\$ -	\$ -	\$ 10,627,658
1000 Certified salaries	1,190,895	7,583,157	5,339,830	61	5,827,816	2,426,808	-	-	-	22,368,567
2000 Classified salaries	915,193	6,615,040	4,422,116	706,327	3,050,333	2,644,325	41,984	-	-	18,395,318
3000 Employee benefits	587,496	4,284,805	2,337,456	132,242	1,954,442	1,120,013	8,508	-	-	10,424,962
4000 Books and supplies	120,217	1,094,280	693,506	10,918	363,852	179,606	9,940	-	-	2,472,319
5000 Services/other operating expenses	298,653	2,701,160	1,667,317	54,966	880,939	498,015	1,083,144	652,623	-	7,836,817
6100/6200 Other approved capital outlay	62,014	338,662	253,089	-	212,588	105,371	22,517	-	413,136	1,407,377
6400 New equipment	20,456	130,490	99,529	-	78,133	47,250	-	-	-	375,858
6500 Replacement equipment	-	-	-	-	-	-	-	-	-	-
Depreciation	28,920	170,638	38,202	872	55,915	47,605	-	-	-	342,152
Start-up costs	-	-	-	-	-	-	-	-	-	-
Indirect costs	296,413	2,398,108	1,386,015	284,790	955,257	1,151,364	-	-	-	6,471,947
Total expenses claimed for reimbursement	3,520,257	25,316,340	16,237,060	3,867,956	13,379,275	16,170,235	1,166,093	652,623	413,136	80,722,975
Supplemental expenses	23,400	58,392	26,542	-	92,769	8,057	-	-	-	209,160
Total Expenditures by State Categories	<u>\$ 3,543,657</u>	<u>\$ 25,374,732</u>	<u>\$ 16,263,602</u>	<u>\$ 3,867,956</u>	<u>\$ 13,472,044</u>	<u>\$ 16,178,292</u>	<u>\$ 1,166,093</u>	<u>\$ 652,623</u>	<u>\$ 413,136</u>	<u>\$ 80,932,135</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2024

	New Haven USD State Preschool <u>CSPP-3020</u>	San Lorenzo USD State Preschool <u>CSPP-3024</u>	Alum Rock USD State Preschool <u>CSPP-3548</u>	Total School Districts <u>Programs</u>	Community Family Services Child Care Homes <u>CFCC-3019</u>	Stipend Allocation Community <u>Family Services</u>	Cost of Care Plus Community <u>Family Services</u>	Total Community Family Services <u>Subsidiary</u>
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ -	\$ 926,831	\$ -	\$ -	\$ 926,831
1000 Certified salaries	1,729,739	151,259	414,805	2,295,803	16	-	-	16
2000 Classified salaries	1,374,501	196,725	435,033	2,006,259	56,486	-	-	56,486
3000 Employee benefits	874,111	80,095	199,084	1,153,290	15,803	-	-	15,803
4000 Books and supplies	229,336	28,890	93,011	351,237	5,348	-	-	5,348
5000 Services/other operating expenses	456,190	26,656	444,517	927,363	148,134	87,620	90,941	326,695
6100/6200 Other approved capital outlay	-	-	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-	-	-
Depreciation	9,906	1,125	2,831	13,862	149	-	-	149
Start-up costs	-	-	-	-	-	-	-	-
Indirect costs	<u>310,207</u>	<u>39,235</u>	<u>124,906</u>	<u>474,348</u>	<u>113,838</u>	<u>-</u>	<u>-</u>	<u>113,838</u>
Total expenses claimed for reimbursement	4,983,990	523,985	1,714,187	7,222,162	1,266,605	87,620	90,941	1,445,166
Supplemental expenses	<u>6,380</u>	<u>7,285</u>	<u>28,246</u>	<u>41,911</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 4,990,370</u>	<u>\$ 531,270</u>	<u>\$ 1,742,433</u>	<u>\$ 7,264,073</u>	<u>\$ 1,266,605</u>	<u>\$ 87,620</u>	<u>\$ 90,941</u>	<u>\$ 1,445,166</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2024

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

1. Interest expense is only allowable as a reimbursable cost in certain circumstances when it has been preapproved by the administering state department or relates to the lease purchase, acquisition, or repair or renovation of early learning and care facilities owned or leased by the contractor. The Agency had no interest expense claimed as a reimbursable expense for the year ended June 30, 2024.
2. All expenses claimed for reimbursement under a related party rent transaction must be supported by a fair market rental estimate from an independent appraiser, licensed by the California Office of Real Estate Appraisers. There was no related party rent expense claimed as a reimbursable expense for the year ended June 30, 2024.
3. Bad debt expense is unallowable unless it relates to uncollected family fees where documentation of adequate collection attempts exists. No bad debt expense was claimed to a child development contract for the year ended June 30, 2024.

AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Contra Costa

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time	4,025		4,025	1.9000	7,647.5000
Three Years Old Part-time	1,821		1,821	1.2050	2,194.3050
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	3,067		3,067	1.1000	3,373.7000
Four Years and Older Part-time	5,526		5,526	0.7139	3,945.0114
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	651		651	2.5000	1,627.5000
Exceptional Needs Part-time			0	1.5734	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time	8,580		8,580	1.3000	11,154.0000
Dual Language Learner Part-time	120		120	0.7139	85.6680

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7139	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5734	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	23,790	0	23,790	N/A	30,027.6844

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	22,969		22,969	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

**California State Preschool Program – Form 4
 Non-Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment**

Service County: Contra Costa

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Toddlers (18 up to 36 months) Full-time-plus			0	2.2240	0.0000
Toddlers (18 up to 36 months) Full-time			0	1.9000	0.0000
Toddlers (18 up to 36 months) Part-time			0	1.0900	0.0000
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time			0	1.9000	0.0000
Three Years Old Part-time			0	1.2050	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	199		199	1.1000	218.9000
Four Years and Older Part-time			0	0.7139	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time			0	1.5734	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time			0	1.3000	0.0000
Dual Language Learner Part-time			0	0.7139	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7139	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5734	0.0000
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	199	0	199	N/A	218.9000

Enter the sum of Total Non-Certified Days of Enrollment with Mental Health Consultation Services from all Form 4s in the Total Non-Certified Days of Enrollment with Mental Health Consultation Services line of AUD 8501, Section 2.

Contractor Name: KIDANGO, INC.

Contract Number: CSPP-3015

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

Fiscal Year Ended: June 30, 2024

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **2**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment			0	
Total Certified Days of Enrollment with Mental Health Consultation Services	23,790		23,790	30,027.6844
Days of Attendance (including MHCS)	22,969		22,969	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	199		199	218.9000

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	248		248	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	73,922	584	74,506
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)	37,080	(37,080)	0
Other:			0
TOTAL RESTRICTED INCOME	111,002	(36,496)	74,506

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	23,810		23,810
Family Fees for Certified Children (October – June)		2,969	2,969
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children	0	16,236	16,236
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	911,035	279,860	1,190,895
2000 Classified Salaries	808,761	106,432	915,193
3000 Employee Benefits	396,337	191,159	587,496
4000 Books and Supplies	80,493	39,724	120,217
5000 Services and Other Operating Expenses	386,246	(87,593)	298,653
6100/6200 Other Approved Capital Outlay		62,014	62,014
6400 New Equipment (program-related)	113,293	(92,837)	20,456
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	29,978	(1,058)	28,920
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	255,449	40,964	296,413
TOTAL REIMBURSABLE EXPENSES	2,981,592	538,665	3,520,257

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	436,149	74,244	510,393
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS		23,400	23,400
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	23,400	23,400

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies		21,343	21,343
5000 Services and Other Operating Expenses		2,057	2,057
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	23,400	23,400

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	23,790	0	23,790
Days of Operation	248	0	248
Days of Attendance (including MHCS)	22,969	0	22,969
Total Certified Adjusted Days of Enrollment	N/A	N/A	30,027.6844
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	218.9000
Restricted Program Income	111,002	(36,496)	74,506
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	0	2,969	2,969
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	2,981,592	538,665	3,520,257
Total Administrative Cost	436,149	74,244	510,393
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus	404		404	2.2240	898.4960
Three Years Old Full-time	38,244		38,244	1.9000	72,663.6000
Three Years Old Part-time	38,911		38,911	1.1827	46,020.0397
Four Years and Older Full-time-plus	215		215	1.2800	275.2000
Four Years and Older Full-time	20,790		20,790	1.1000	22,869.0000
Four Years and Older Part-time	58,162		58,162	0.7015	40,800.6430
Exceptional Needs Full-time-plus	136		136	2.9320	398.7520
Exceptional Needs Full-time	4,908		4,908	2.5000	12,270.0000
Exceptional Needs Part-time	4,245		4,245	1.5436	6,552.5820
Dual Language Learner Full-time-plus	66		66	1.5160	100.0560
Dual Language Learner Full-time	38,714		38,714	1.3000	50,328.2000
Dual Language Learner Part-time	25		25	0.7015	17.5375

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time	67		67	1.2000	80.4000
At Risk of Abuse or Neglect Part-time			0	0.7015	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time	240		240	2.5000	600.0000
Severely Disabled Part-time			0	1.5436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	205,127	0	205,127	N/A	253,874.5062

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	197,817		197,817	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: KIDANGO, INC.

Contract Number: CSPP-3016

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

Fiscal Year Ended: June 30, 2024

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **1**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment			0	
Total Certified Days of Enrollment with Mental Health Consultation Services	205,127		205,127	253,874.5062
Days of Attendance (including MHCS)	197,817		197,817	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	248		248	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	600,077	(22)	600,055
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)	496,283	(496,283)	0
Other:			0
TOTAL RESTRICTED INCOME	1,096,360	(496,305)	600,055

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	124,977		124,977
Family Fees for Certified Children (October – June)		15,154	15,154
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	7,087,410	495,747	7,583,157
2000 Classified Salaries	5,596,107	1,018,933	6,615,040
3000 Employee Benefits	3,653,692	631,113	4,284,805
4000 Books and Supplies	852,436	241,844	1,094,280
5000 Services and Other Operating Expenses	3,295,206	(594,046)	2,701,160
6100/6200 Other Approved Capital Outlay		338,662	338,662
6400 New Equipment (program-related)	500,558	(370,068)	130,490
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	423,114	(252,476)	170,638
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	2,025,974	372,134	2398108
TOTAL REIMBURSABLE EXPENSES	23,434,497	1,881,843	25,316,340

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	3,425,161	153,878	3,579,039
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS		58,392	58,392
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	58,392	58,392

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries		26,405	26,405
2000 Classified Salaries		4,763	4,763
3000 Employee Benefits		7,257	7,257
4000 Books and Supplies		230	230
5000 Services and Other Operating Expenses		19,737	19,737
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	58,392	58,392

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	205,127	0	205,127
Days of Operation	248	0	248
Days of Attendance (including MHCS)	197,817	0	197,817
Total Certified Adjusted Days of Enrollment	N/A	N/A	253,874.5062
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	1,096,360	(496,305)	600,055
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	0	15,154	15,154
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	23,434,497	1,881,843	25,316,340
Total Administrative Cost	3,425,161	153,878	3,579,039
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

California State Preschool Program – Form 1 Certified Children Days of Enrollment and Attendance

Service County: Santa Clara

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.1240	0.0000
Three Years Old Full-time	10,892		10,892	1.8000	19,605.6000
Three Years Old Part-time	3,498		3,498	1.0865	3,800.5770
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time	2,431		2,431	1.0000	2,431.0000
Four Years and Older Part-time	6,412		6,412	0.6036	3,870.2832
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time	3,290		3,290	2.4000	7,896.0000
Exceptional Needs Part-time	2,149		2,149	1.4486	3,113.0414
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	12,170		12,170	1.2000	14,604.0000
Dual Language Learner Part-time			0	0.6036	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.2980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.6036	0.0000
Severely Disabled Full-time-plus			0	2.8320	0.0000
Severely Disabled Full-time			0	2.4000	0.0000
Severely Disabled Part-time			0	1.4486	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	40,842	0	40,842	N/A	55,320.5016

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	37,453		37,453	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from all Form 1s in the Total Certified Days of Enrollment line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Santa Clara

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus	59		59	2.2240	131.2160
Three Years Old Full-time	15,242		15,242	1.9000	28,959.8000
Three Years Old Part-time	19,206		19,206	1.1865	22,787.9190
Four Years and Older Full-time-plus	159		159	1.2800	203.5200
Four Years and Older Full-time	6,784		6,784	1.1000	7,462.4000
Four Years and Older Part-time	22,251		22,251	0.7036	15,655.8036
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	2,659		2,659	2.5000	6,647.5000
Exceptional Needs Part-time	6,344		6,344	1.5486	9,824.3184
Dual Language Learner Full-time-plus	490		490	1.5160	742.8400
Dual Language Learner Full-time	16,377		16,377	1.3000	21,290.1000
Dual Language Learner Part-time			0	0.7036	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7036	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5486	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	89,571	0	89,571	N/A	113,705.4170

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	85,027		85,027	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: KIDANGO, INC.

Contract Number: CSPP-3017

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

Fiscal Year Ended: June 30, 2024

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **2**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	40,842		40,842	55,320.5016
Total Certified Days of Enrollment with Mental Health Consultation Services	89,571		89,571	113,705.4170
Days of Attendance (including MHCS)	122,480		122,480	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	248		248	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	386,210		386,210
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
TOTAL RESTRICTED INCOME	386,210	0	386,210

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	113,879		113,879
Family Fees for Certified Children (October – June)		10,947	10,947
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	6,472,961	(1,133,131)	5,339,830
2000 Classified Salaries	3,254,349	1,167,767	4,422,116
3000 Employee Benefits	1,847,684	489,772	2,337,456
4000 Books and Supplies	305,197	388,309	693,506
5000 Services and Other Operating Expenses	2,236,759	(569,442)	1,667,317
6100/6200 Other Approved Capital Outlay		253,089	253,089
6400 New Equipment (program-related)	358,879	(259,350)	99,529
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	38,491	(289)	38,202
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	1,396,181	(10,166)	1386015
TOTAL REIMBURSABLE EXPENSES	15,910,501	326,559	16,237,060

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	2,328,642	42,447	2,371,089
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS		26,542	26,542
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	26,542	26,542

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses		26,542	26,542
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	26,542	26,542

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	130,413	0	130,413
Days of Operation	248	0	248
Days of Attendance (including MHCS)	122,480	0	122,480
Total Certified Adjusted Days of Enrollment	N/A	N/A	169,025.9186
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	386,210	0	386,210
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	0	10,947	10,947
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	15,910,501	326,559	16,237,060
Total Administrative Cost	2,328,642	42,447	2,371,089
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS

Fiscal Year Ending **June 30, 2024**

Contract Number **CFCC-3000**

Vendor Code **B202**

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 (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		24,746		24,746
Family Fees Collected for Certified Children		360	-93	267
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)		360	-93	267

Contract Number **CFCC-3000**

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		2,677,780		2,677,780
1000 Certificated Salaries			61	61
2000 Classified Salaries			706,327	706,327
3000 Employee Benefits			132,242	132,242
4000 Books and Supplies			10,918	10,918
5000 Services and Other Operating Expenses		879,842	-824,876	54,966
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			872	872
Indirect Costs (include in Total Administrative Cost)		267,778	17,012	284,790
Total Reimbursable Expenses		3,825,400	42,556	3,867,956
Total Administrative Cost (included in Section 2 above)		573,807	3,682	577,489
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number

CFCC-3000

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 Collected for Certified Children		360	-93	267
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		2,677,780		2,677,780
Total Administrative Cost		573,807	3,682	577,489
Days of Operation		248		248
Total Reimbursable Expenses		3,825,400	42,556	3,867,956
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

**CHILD CARE AND DEVELOPMENT PROGRAMS
 CERTIFIED CHILDREN RECEIVING MENTAL HEALTH
 CONSULTATION SERVICES DAYS OF ENROLLMENT
 AND ATTENDANCE**

Fiscal Year Ending **June 30, 2024**

Contract Number **CCTR-3010**

Vendor Code **B202**

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

Service County: **Alameda**

	Column A Cumulative FY 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	316		316	2.9792	941.4272
Infants (up to 18 months) Full-time	13,072		13,072	2.5400	33,202.8800
Infants (up to 18 months) One-half-time	26		26	1.5674	40.7524
Toddlers (18 up to 36 months) Full-time-plus	491		491	2.2240	1,091.9840
Toddlers (18 up to 36 months) Full-time	43,515		43,515	1.9000	82,678.5000
Toddlers (18 up to 36 months) One-half-time	7		7	1.1825	8.2775
Three Years and Older Full-time-plus	0			1.2800	
Three Years and Older Full-time	101		101	1.1000	111.1000
Three Years and Older One-half-time	0			0.7014	
Exceptional Needs Full-time-plus	0			1.9172	
Exceptional Needs Full-time	0			1.6400	
Exceptional Needs One-half-time	0			1.0262	

Full Name of Contractor KIDANGO, INC. **Contract Number** CCTR-3010

	Column A Cumulative FY CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	0			1.3980	
Dual Language Learner Full-time	84		84	1.2000	100.8000
Dual Language Learner One-half-time	0			0.7014	
At Risk of Abuse or Neglect Full-time-plus	0			1.3980	
At Risk of Abuse or Neglect Full-time	0			1.2000	
At Risk of Abuse or Neglect One-half-time	0			0.7014	
Severely Disabled Full-time-plus	0			2.3774	
Severely Disabled Full-time	0			2.0300	
Severely Disabled One-half-time	0			1.2607	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	57,612		57,612	N/A	118,175.7211
DAYS OF ATTENDANCE	55,531		55,531	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from Form AUD 9500.2(s) in the Total Certified Days of Enrollment with Mental Health Consultation Services line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD 9500.1(s) and Form AUD 9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

**CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN RECEIVING MENTAL HEALTH
CONSULTATION SERVICES DAYS OF ENROLLMENT**

Fiscal Year Ending	June 30, 2024
Contract Number	CCTR-3010
Vendor Code	B202

Full Name of Contractor

Service County:

	Column A Cumulative FY 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	279		279	2.9792	831.1968
Infants (up to 18 months) Full-time	329		329	2.5400	835.6600
Infants (up to 18 months) One-half-time	0			1.5674	
Toddlers (18 up to 36 months) Full-time-plus	677		677	2.2240	1,505.6480
Toddlers (18 up to 36 months) Full-time	768		768	1.9000	1,459.2000
Toddlers (18 up to 36 months) One-half-time	0			1.1825	
Three Years and Older Full-time-plus	282		282	1.2800	360.9600
Three Years and Older Full-time	1,149		1,149	1.1000	1,263.9000
Three Years and Older One-half-time	1,260		1,260	0.7014	883.7640
Exceptional Needs Full-time-plus	0			1.9172	
Exceptional Needs Full-time	0			1.6400	
Exceptional Needs One-half-time	124		124	1.0262	127.2488

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

Contract Number **CCTR-3010**

	Column A Cumulative FY CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	517		517	1.3980	722.7660
Dual Language Learner Full-time	159		159	1.2000	190.8000
Dual Language Learner One-half-time	1,154		1,154	0.7014	809.4156
At Risk of Abuse or Neglect Full-time-plus	0			1.3980	
At Risk of Abuse or Neglect Full-time	0			1.2000	
At Risk of Abuse or Neglect One-half-time	0			0.7014	
Severely Disabled Full-time-plus	0			2.3774	
Severely Disabled Full-time	0			2.0300	
Severely Disabled One-half-time	0			1.2607	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	6,698		6,698	N/A	8,990.5592

Enter the sum of Total Non-Certified Days of Enrollment with Mental Health Consultation Services from Form AUD 9500.4(s) in the Total Non-Certified Days of Enrollment with Mental Health Consultation Services line of AUD 9500, Section 2.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	June 30, 2024
Contract Number*	CCTR-3010
Vendor Code*	B202

Full Name of Contractor*

Section 1 - Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):*
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):*
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):*
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):*
- Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment				
Total Certified Days of Enrollment with Mental Health Consultation Services	57,612		57,612	118,175.7211
Days of Attendance (including MHCS)	55,531		55,531	N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	6,698		6,698	8,990.5468
Days of Operation	248		248	N/A

*Indicates field is required.

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

Contract Number **CCTR-3010**

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	345,410		345,410
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)	718,950	-718,950	
Restricted Income - Other:			
Restricted Income - Subtotal	1,064,360	-718,950	345,410
Transfer From Reserve			
Waived Family Fees for Certified Children*	38,829		38,829
Family Fees Collected for Certified Children		4,242	4,242
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children		500,674	500,674
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)	1,064,360	-214,034	850,326

Comments:

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

Contract Number **CCTR-3010**

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	5,794,168	33,648	5,827,816
2000 Classified Salaries	3,128,049	-77,716	3,050,333
3000 Employee Benefits	2,131,352	-176,910	1,954,442
4000 Books and Supplies	380,710	-16,858	363,852
5000 Services and Other Operating Expenses	1,970,650	-1,089,711	880,939
6100/6200 Other Approved Capital Outlay		212,588	212,588
6400 New Equipment (program-related)	670,450	-592,317	78,133
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	486,994	-431,079	55,915
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	1,325,763	-370,506	955,257
Total Reimbursable Expenses	15,888,136	-2,508,861	13,379,275
Total Administrative Cost (included in Section 4 above)	2,331,407	-966,376	1,365,031
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

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

Contract Number **CCTR-3010**

Section 5 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS		92,769	92,769
Other:			
Total Supplemental Revenue		92,769	92,769

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries		50,922	50,922
2000 Classified Salaries		8,190	8,190
3000 Employee Benefits		12,817	12,817
4000 Books and Supplies		6,754	6,754
5000 Services and Other Operating Expenses		14,086	14,086
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		92,769	92,769

Full Name of Contractor

Contract Number

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	57,612		57,612
Days of Operation	248		248
Days of Attendance (including MHCS)	55,531		55,531
Restricted Program Income	1,064,360	-718,950	345,410
Transfer from Reserve			
Family Fees Collected for Certified Children		4,242	4,242
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	15,888,136	-2,508,861	13,379,275
Total Administrative Cost	2,331,407	-966,376	1,365,031
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS)

Total Non-Certified Adjusted Days of Enrollment (including MHCS)

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

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

Reimbursable expenses claimed on page 3 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 2. If necessary, attach additional sheets to explain adjustments.

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**

Fiscal Year Ending **June 30, 2024**

Contract Number **CCTR-3011**

Vendor Code **B202**

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

Service County: **Santa Clara**

	Column A Cumulative FY 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	2,228		2,228	2.8792	6,414.8576
Infants (up to 18 months) Full-time	18,890		18,890	2.4400	46,091.6000
Infants (up to 18 months) One-half-time	6		6	1.4728	8.8368
Toddlers (18 up to 36 months) Full-time-plus	2,672		2,672	2.1240	5,675.3280
Toddlers (18 up to 36 months) Full-time	44,003		44,003	1.8000	79,205.4000
Toddlers (18 up to 36 months) One-half-time	104		104	1.0865	112.9960
Three Years and Older Full-time-plus	511		511	1.1800	602.9800
Three Years and Older Full-time	5,924		5,924	1.0000	5,924.0000
Three Years and Older One-half-time	9,641		9,641	0.6036	5,819.3076
Exceptional Needs Full-time-plus	62		62	1.8172	112.6664
Exceptional Needs Full-time	426		426	1.5400	656.0400
Exceptional Needs One-half-time	817		817	0.9295	759.4015

Full Name of Contractor

Contract Number

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus	0			1.2980	
Dual Language Learner Full-time	497		497	1.1000	546.7000
Dual Language Learner One-half-time	107		107	0.6036	64.5852
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.6036	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.1649	
Total Certified Days of Enrollment	85,888		85,888	N/A	151,994.6991
Days of Attendance	82,262		82,262	N/A	N/A

Enter the sum of Total Certified Days of Enrollment from Form AUD9500.1(s) in the Total Certified Days of Enrollment line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD9500.1(s) and Form AUD9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

**CHILD CARE AND DEVELOPMENT PROGRAMS
 CERTIFIED CHILDREN RECEIVING MENTAL HEALTH
 CONSULTATION SERVICES DAYS OF ENROLLMENT
 AND ATTENDANCE**

Fiscal Year Ending	June 30, 2024
Contract Number	CCTR-3011
Vendor Code	B202

Full Name of Contractor

Service County:

	Column A Cumulative FY 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				2.9792	
Infants (up to 18 months) Full-time	2,794		2,794	2.5400	7,096.7600
Infants (up to 18 months) One-half-time				1.5728	
Toddlers (18 up to 36 months) Full-time-plus	429		429	2.2240	954.0960
Toddlers (18 up to 36 months) Full-time	13,786		13,786	1.9000	26,193.4000
Toddlers (18 up to 36 months) One-half-time				1.1865	
Three Years and Older Full-time-plus				1.2800	
Three Years and Older Full-time	17		17	1.1000	18.7000
Three Years and Older One-half-time				0.7036	
Exceptional Needs Full-time-plus				1.9172	
Exceptional Needs Full-time				1.6400	
Exceptional Needs One-half-time				1.0295	

Full Name of Contractor **Contract Number**

	Column A Cumulative FY CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.3980	
Dual Language Learner Full-time	34		34	1.2000	40.8000
Dual Language Learner One-half-time				0.7036	
At Risk of Abuse or Neglect Full-time-plus				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect One-half-time				0.7036	
Severely Disabled Full-time-plus				2.3774	
Severely Disabled Full-time				2.0300	
Severely Disabled One-half-time				1.2649	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	17,060		17,060	N/A	34,303.7560
DAYS OF ATTENDANCE	4,103		4,103	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from Form AUD 9500.2(s) in the Total Certified Days of Enrollment with Mental Health Consultation Services line of AUD 9500, Section 2.

Enter the sum of Days of Attendance from all Form AUD 9500.1(s) and Form AUD 9500.2(s) in the Days of Attendance line of AUD 9500, Section 2.

**CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN DAYS OF ENROLLMENT**

Fiscal Year Ending	June 30, 2024
Contract Number	CCTR-3011
Vendor Code	B202

Full Name of Contractor

Service County:

	Column A Cumulative FY 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	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) One-half-time				1.4728	
Toddlers (18 up to 36 months) Full-time-plus				2.1240	
Toddlers (18 up to 36 months) Full-time				1.8000	
Toddlers (18 up to 36 months) One-half-time				1.0865	
Three Years and Older Full-time-plus	28		28	1.1800	33.0400
Three Years and Older Full-time	69		69	1.0000	69.0000
Three Years and Older One-half-time	350		350	0.6036	211.2600
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	24		24	1.5400	36.9600
Exceptional Needs One-half-time				0.9295	

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

Contract Number **CCTR-3011**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.2980	
Dual Language Learner Full-time				1.1000	
Dual Language Learner One-half-time				0.6036	
At Risk of Abuse or Neglect Full-time-plus				1.2980	
At Risk of Abuse or Neglect Full-time				1.1000	
At Risk of Abuse or Neglect One-half-time				0.6036	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled One-half-time				1.1649	
Total Non-Certified Days of Enrollment	471		471	N/A	350.2600

Enter the sum of Total Non-Certified Days of Enrollment from all Form AUD 9500.3(s) in the Total Non-Certified Days of Enrollment line of AUD 9500, Section 2.

**CHILD CARE AND DEVELOPMENT PROGRAMS
NON-CERTIFIED CHILDREN RECEIVING MENTAL HEALTH
CONSULTATION SERVICES DAYS OF ENROLLMENT**

Fiscal Year Ending	June 30, 2024
Contract Number	CCTR-3011
Vendor Code	B202

Full Name of Contractor

Service County:

	Column A Cumulative FY 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				2.9792	
Infants (up to 18 months) Full-time				2.5400	
Infants (up to 18 months) One-half-time				1.5728	
Toddlers (18 up to 36 months) Full-time-plus				2.2240	
Toddlers (18 up to 36 months) Full-time	163		163	1.9000	309.7000
Toddlers (18 up to 36 months) One-half-time				1.1865	
Three Years and Older Full-time-plus	495		495	1.2800	633.6000
Three Years and Older Full-time	245		245	1.1000	269.5000
Three Years and Older One-half-time				0.7036	
Exceptional Needs Full-time-plus				1.9172	
Exceptional Needs Full-time	22		22	1.6400	36.0800
Exceptional Needs One-half-time				1.0295	

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

Contract Number **CCTR-3011**

	Column A Cumulative FY CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Dual Language Learner Full-time-plus				1.3980	
Dual Language Learner Full-time				1.2000	
Dual Language Learner One-half-time				0.7036	
At Risk of Abuse or Neglect Full-time-plus				1.3980	
At Risk of Abuse or Neglect Full-time				1.2000	
At Risk of Abuse or Neglect One-half-time				0.7036	
Severely Disabled Full-time-plus				2.3774	
Severely Disabled Full-time				2.0300	
Severely Disabled One-half-time				1.2649	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	925		925	N/A	1,248.8800

Enter the sum of Total Non-Certified Days of Enrollment with Mental Health Consultation Services from Form AUD 9500.4(s) in the Total Non-Certified Days of Enrollment with Mental Health Consultation Services line of AUD 9500, Section 2.

AUDITED ENROLLMENT, ATTENDANCE AND FISCAL REPORT FOR CHILD CARE AND DEVELOPMENT PROGRAMS

Fiscal Year Ending	June 30, 2024
Contract Number*	CCTR-3011
Vendor Code*	B202

Full Name of Contractor*

Section 1 - Number of Counties Where Services are Provided

- Number of counties where the agency provided services to certified children (Form AUD 9500.1):*
- Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2):*
- Number of counties where the agency provided services to non-certified children (Form AUD 9500.3):*
- Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4):*
- Total enrollment and attendance forms to attach:

Note: For each of the above categories, submit one form for each service county for the fiscal year.

Section 2 - Days of Enrollment, Attendance and Operation

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment	85,888		85,888	151,994.6881
Total Certified Days of Enrollment with Mental Health Consultation Services	17,060		17,060	34,303.7560
Days of Attendance (including MHCS)	98,722		98,722	N/A
Total Non-Certified Days of Enrollment	471		471	350.2600
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	925		925	1,248.8800
Days of Operation	248		248	N/A

*Indicates field is required.

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

Contract Number **CCTR-3011**

Section 3 - Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	148,130	1	148,131
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)	365,663	-365,663	
Restricted Income - Other:			
Restricted Income - Subtotal	513,793	-365,662	148,131
Transfer From Reserve			
Waived Family Fees for Certified Children*	72,564		72,564
Family Fees Collected for Certified Children		4,471	4,471
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children		91,912	91,912
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue (*Waived Family Fees Not Included)	513,793	-269,279	244,514

Comments:

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

Contract Number **CCTR-3011**

Section 4 - Reimbursable Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	8,315,541	-365,663	7,949,878
1000 Certificated Salaries	2,553,235	-126,427	2,426,808
2000 Classified Salaries	2,716,886	-72,561	2,644,325
3000 Employee Benefits	1,243,089	-123,076	1,120,013
4000 Books and Supplies	159,078	20,528	179,606
5000 Services and Other Operating Expenses	1,795,395	-1,297,380	498,015
6100/6200 Other Approved Capital Outlay		105,371	105,371
6400 New Equipment (program-related)	159,086	-111,836	47,250
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	62,665	-15,060	47,605
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	837,464	313,900	1,151,364
Total Reimbursable Expenses	17,842,439	-1,672,204	16,170,235
Total Administrative Cost (included in Section 4 above)	2,654,145	-450,243	2,203,902
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate:

NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Audit Report Page

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

Contract Number **CCTR-3011**

Section 5 - Supplemental Revenue

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding			
Other: QRIS		8,057	8,057
Other:			
Total Supplemental Revenue		8,057	8,057

Section 6 - Supplemental Expenses

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses		8,057	8,057
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses		8,057	8,057

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

Contract Number **CCTR-3011**

Section 7 - Summary

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	102,948		102,948
Days of Operation	248		248
Days of Attendance (including MHCS)	98,722		98,722
Restricted Program Income	513,793	-365,662	148,131
Transfer from Reserve			
Family Fees Collected for Certified Children		4,471	4,471
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	8,315,541	-365,663	7,949,878
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	17,842,439	-1,672,204	16,170,235
Total Administrative Cost	2,654,145	-450,243	2,203,902
Total Staff Training Cost			
Non-Reimbursable (State use only)	N/A	N/A	

Total Certified Adjusted Days of Enrollment (including MHCS)

Total Non-Certified Adjusted Days of Enrollment (including MHCS)

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

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

Reimbursable expenses claimed on page 3 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 2. If necessary, attach additional sheets to explain adjustments.

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time	5,311		5,311	1.9000	10,090.9000
Three Years Old Part-time	13,039		13,039	1.1827	15,421.2253
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	3,410		3,410	1.1000	3,751.0000
Four Years and Older Part-time	24,135		24,135	0.7015	16,930.7025
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	1,270		1,270	2.5000	3,175.0000
Exceptional Needs Part-time	1,803		1,803	1.5436	2,783.1108
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time	4,462		4,462	1.3000	5,800.6000
Dual Language Learner Part-time			0	0.7015	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7015	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	53,430	0	53,430	N/A	57,952.5386

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	51,927		51,927	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: KIDANGO, INC. ON BEHALF OF NEW HAVEN USD

Contract Number: CSPP-3020

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

Fiscal Year Ended: June 30, 2024

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **1**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment			0	
Total Certified Days of Enrollment with Mental Health Consultation Services	53,430		53,430	57,952.5386
Days of Attendance (including MHCS)	51,927		51,927	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	248		248	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	116,119		116,119
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
TOTAL RESTRICTED INCOME	116,119	0	116,119

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	27,882		27,882
Family Fees for Certified Children (October – June)		3,265	3,265
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	2,047,481	(317,742)	1,729,739
2000 Classified Salaries	1,492,308	(117,807)	1,374,501
3000 Employee Benefits	752,996	121,115	874,111
4000 Books and Supplies	82,946	146,390	229,336
5000 Services and Other Operating Expenses	614,191	(158,001)	456,190
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)	1,830	(1,830)	0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	11,700	(1,794)	9,906
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	231,354	78,853	310207
TOTAL REIMBURSABLE EXPENSES	5,234,806	(250,816)	4,983,990

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	767,801	(267,721)	500,080
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS		6,380	6,380
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	6,380	6,380

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries		3,041	3,041
2000 Classified Salaries		551	551
3000 Employee Benefits		836	836
4000 Books and Supplies		5	5
5000 Services and Other Operating Expenses		1,947	1,947
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	6,380	6,380

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	53,430	0	53,430
Days of Operation	248	0	248
Days of Attendance (including MHCS)	51,927	0	51,927
Total Certified Adjusted Days of Enrollment	N/A	N/A	57,952.5386
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	116,119	0	116,119
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	0	3,265	3,265
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	5,234,806	(250,816)	4,983,990
Total Administrative Cost	767,801	(267,721)	500,080
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Alameda

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time			0	1.9000	0.0000
Three Years Old Part-time	3,672		3,672	1.1827	4,342.8744
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time			0	1.1000	0.0000
Four Years and Older Part-time	4,958		4,958	0.7015	3,478.0370
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time	685		685	1.5436	1,057.3660
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time			0	1.3000	0.0000
Dual Language Learner Part-time			0	0.7015	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time	18		18	0.7015	12.6270
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5436	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	9,333	0	9,333	N/A	8,890.9044

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	9,066		9,066	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

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

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **1**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment			0	
Total Certified Days of Enrollment with Mental Health Consultation Services	93,133		93,133	8,890.9044
Days of Attendance (including MHCS)	9,066		9,066	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	242		242	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	13,896		13,896
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
TOTAL RESTRICTED INCOME	13,896	0	13,896

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)	286		286
Family Fees for Certified Children (October – June)			0
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	172,047	(20,788)	151,259
2000 Classified Salaries	195,388	1,337	196,725
3000 Employee Benefits	71,885	8,210	80,095
4000 Books and Supplies	19,938	8,952	28,890
5000 Services and Other Operating Expenses	62,599	(35,943)	26,656
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)	292	(292)	0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	1,628	(503)	1,125
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	2,371	36,864	39235
TOTAL REIMBURSABLE EXPENSES	526,148	(2,163)	523,985

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	76,835	(1,484)	75,351
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS ENTAL		7,285	7,285
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	7,285	7,285

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries		2,040	2,040
2000 Classified Salaries		353	353
3000 Employee Benefits		566	566
4000 Books and Supplies		12	12
5000 Services and Other Operating Expenses		4,314	4,314
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	7,285	7,285

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	93,133	0	93,133
Days of Operation	242	0	242
Days of Attendance (including MHCS)	9,066	0	9,066
Total Certified Adjusted Days of Enrollment	N/A	N/A	8,890.9044
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	13,896	0	13,896
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	0	0	0
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	526,148	(2,163)	523,985
Total Administrative Cost	76,835	(1,484)	75,351
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

**California State Preschool Program – Form 2
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance**

Service County: Santa Clara

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years Old Full-time-plus			0	2.2240	0.0000
Three Years Old Full-time	2,396		2,396	1.9000	4,552.4000
Three Years Old Part-time	3,167		3,167	1.1865	3,757.6455
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	314		314	1.1000	345.4000
Four Years and Older Part-time	4,457		4,457	0.7036	3,135.9452
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	1,129		1,129	2.5000	2,822.5000
Exceptional Needs Part-time	1,124		1,124	1.5486	1,740.6264
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time	1,574		1,574	1.3000	2,046.2000
Dual Language Learner Part-time	198		198	0.7036	139.3128

Enrollment Description	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
At Risk of Abuse or Neglect Full-time-plus			0	1.3980	0.0000
At Risk of Abuse or Neglect Full-time			0	1.2000	0.0000
At Risk of Abuse or Neglect Part-time			0	0.7036	0.0000
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time			0	2.5000	0.0000
Severely Disabled Part-time			0	1.5486	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	14,359	0	14,359	N/A	18,540.0299

Attendance	Column A Cumulative FY per CPARIS June Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	14,086		14,086	N/A	N/A

Enter the sum of Total Certified Days of Enrollment with Mental Health Consultation Services from all Form 2s in the Total Certified Days of Enrollment with Mental Health line of AUD 8501, Section 2.

Enter the sum of Days of Attendance from all Form 1s and Form 2s in the Days of Attendance line of AUD 8501, Section 2.

Contractor Name: KIDANGO, INC. ON BEHALF OF ALUM ROCK USD

Contract Number: CSPP-3548

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

Fiscal Year Ended: June 30, 2024

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **1**

Note: For each of the above categories, submit one form for each service county.

Section 2 – Days of Enrollment, Attendance and Operation

Enrollment and Attendance Form Summary	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Total Certified Days of Enrollment			0	
Total Certified Days of Enrollment with Mental Health Consultation Services	14,359		14,359	18,540.0299
Days of Attendance (including MHCS)	14,086		14,086	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	

Days of Operation	Column A Cumulative FY per CPARIS	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjusted Days per Audit
Days of Operation	242		242	N/A

Section 3 – Revenue

Restricted Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Child Nutrition Programs	29,010		29,010
County Maintenance of Effort (EC Section 8260)			0
American Rescue Plan Act (ARPA)			0
Other:			0
TOTAL RESTRICTED INCOME	29,010	0	29,010

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Preschool Reserve Account			0

Other Income	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Waived Family Fees for Certified Children (July – September)			0
Family Fees for Certified Children (October – June)	134		134
Interest Earned on Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other:			0

Section 4 - Reimbursable Expenses

Cost Category	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Direct Payments to Providers (FCCH only)			0
Direct Payments to Subcontractors: Cost of Care Plus & One-Time Allocations Only			0
1000 Certificated Salaries	414,805		414,805
2000 Classified Salaries	435,033		435,033
3000 Employee Benefits	199,084		199,084
4000 Books and Supplies	93,011		93,011
5000 Services and Other Operating Expenses	444,517		444,517
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	2,831		2,831
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	124,906		124906
TOTAL REIMBURSABLE EXPENSES	1,714,187	0	1,714,187

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

Approved Indirect Cost Rate: 10

Specific Items of Reimbursable Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Administrative Cost (included in Reimbursable Expenses)	218,053		218,053
Total Staff Training Cost (included in Reimbursable Expenses)			0

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding			0
Other: QRIS		28,246	28,246
Other:			0
TOTAL SUPPLEMENTAL REVENUE	0	28,246	28,246

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries			0
2000 Classified Salaries			0
3000 Employee Benefits			0
4000 Books and Supplies			0
5000 Services and Other Operating Expenses		28,246	28,246
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	0	28,246	28,246

Section 6 - Summary

Description	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Total Certified Days of Enrollment (including MHCS)	14,359	0	14,359
Days of Operation	242	0	242
Days of Attendance (including MHCS)	14,086	0	14,086
Total Certified Adjusted Days of Enrollment	N/A	N/A	18,540.0299
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	29,010	0	29,010
Transfer from Preschool Reserve Account	0	0	0
Family Fees for Certified Children (October – June)	134	0	134
Interest Earned on Apportionment Payments	0	0	0
Direct Payments to Providers	0	0	0
Start-up Expenses (service level exemption)	0	0	0
Total Reimbursable Expenses	1,714,187	0	1,714,187
Total Administrative Cost	218,053	0	218,053
Total Staff Training Cost	0	0	0
Non-Reimbursable Cost (State Use Only)	N/A	N/A	

Section 7 – Auditor’s Assurances

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

Eligibility, enrollment and attendance records are being maintained as required (Select YES or NO): Yes No

Reimbursable expenses claimed in Section 4 are eligible for reimbursement, reasonable, necessary, and adequately supported (Select YES or NO): Yes No

Section 8 – Comments

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

AUDITED FISCAL REPORT FOR CALWORKS, ALTERNATIVE PAYMENT OR FAMILY CHILD CARE HOME PROGRAMS

Fiscal Year Ending **June 30, 2024**

Contract Number **CFCC-3019**

Vendor Code **B202**

Full Name of Contractor **KIDANGO, INC. ON BEHALF OF COMMUNITY FAMILY SERVICES**

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 (WIC Section 10308.5)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children*		16,594		16,594
Family Fees Collected for Certified Children		759	-759	
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)		759	-759	

Contract Number **CFCC-3019**

Full Name of Contractor **KIDANGO, INC. ON BEHALF OF COMMUNITY FAMILY SERVICES**

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		926,831		926,831
1000 Certificated Salaries			16	16
2000 Classified Salaries			56,486	56,486
3000 Employee Benefits			15,803	15,803
4000 Books and Supplies			5,348	5,348
5000 Services and Other Operating Expenses		267,846	-119,712	148,134
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			149	149
Indirect Costs (include in Total Administrative Cost)		87,683	26,155	113,838
Total Reimbursable Expenses		1,282,360	-15,755	1,266,605
Total Administrative Cost (included in Section 2 above)		192,353	-3,456	188,897
Days of Operation		248		248

Approved Indirect Cost Rate:

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

Audit Report Page

Contract Number

CFCC-3019

Full Name of Contractor **KIDANGO, INC. ON BEHALF OF COMMUNITY FAMILY SERVICES**

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 Collected for Certified Children		759	-759	
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		926,831		926,831
Total Administrative Cost		192,353	-3,456	188,897
Days of Operation		248		248
Total Reimbursable Expenses		1,282,360	-15,755	1,266,605
Non-Reimbursable (State use only)	N/A	N/A		

Comments:

California Department of Education
 Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2024

Vendor Code: B202

Contractor Name: KIDANGO, INC.

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2022–23 AUD 9530A Ending Balance): 3,181,660

2. Plus Transfers to Reserve Account:

2022–23 Contract No.	Per 2022–23 Post-Audit EENFS 9530
Total Transferred from 2022–23 Contracts	0

3. Less Excess Reserve to be Billed:

4. 2022–23 EENFS 9530 Reserve Balance After Billing: 3,181,660

Section 2 – Current Year Reserve Account Activity

5. Plus Interest Earned This Year on Reserve:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Interest Earned	637		637

6. Less Transfers to Contracts from Reserve:

2023–24 Contract No.	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
			0
			0
			0
Total Transferred to Contracts	0	0	0

7. Ending Balance:

Description	Column A per CPARIS	Column B Audit Adjustments	Column C Total per Audit
Ending Balance on June 30, 2024	3,182,297	0	3,182,297

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

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2024
Reserve Account Type	Center-Based
Vendor Code	B202

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

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2022–23 AUD 9530A Ending Balance)	1,931,330
2. Plus Transfers to Reserve Account:	Per 2022–23 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2022–23 Contracts to Reserve	0
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2022-23 Post-Audit CDNFS 9530	1,931,330

Section 2 - Current Year (2023–24) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	386		386
6. Less Transfers to Contracts from Reserve:			
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Contract No.			0
Total Transferred to Contracts from Reserve Account	0	0	0
7. Ending Balance on June 30, 2024	1,931,716	0	1,931,716

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, 2024

<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:					
Alameda County - EIS	900186	#25857	7/1/23 – 6/30/24	\$ 55,765	\$ 55,765

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES FOR COUNTY OF ALAMEDA GRANTS
FOR THE YEAR ENDED JUNE 30, 2024

Program Name:	Primary Care
Procurement Contract Number:	EIS
Contract Period:	#25857
	<u>7/1/23 – 6/30/24</u>
Contract Amount	<u>\$ 55,765</u>
Expenses	
Salaries	\$ 43,281
Payroll taxes	3,444
Employee benefits	9,040
Books and supplies	-
Contract services and other expense:	
Professional and outside services	-
Rent and occupancy	-
Travel and training	-
Other expenses	-
Minor equipment and capital improvements	<u>-</u>
Total expenses	55,765
Amount reimbursed by County	<u>55,765</u>
Revenue excess (deficit)	<u>\$ -</u>