

KIDANGO, INC.

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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, 2023

Agency Name: Kidango, Inc.

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

California Department of Social Services Contracts:	CCTR-2007	General Child Care & Development
	CCTR-2008	General Child Care & Development
	CCTR-2009	General Child Care & Development
	CFCC-2000	Family Child Care Homes
California Department of Education Contracts:	CSPP-2015	California State Preschool
	CSPP-2016	California State Preschool
	CSPP-2017	California State Preschool

Type of Agency: A California Non-Profit Corporation

Names of Executive Officers:

Ronald Towns, Chair
Susan Muenchow, Vice Chair
Philo Sebastian, Secretary
Gerry McFaull, Treasurer

Name of Executive Director: Scott Moore

Period Covered by Examination: July 1, 2022 through June 30, 2023

Number of Days of Agency Operation: 248 - 249 days

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

INDEPENDENT AUDITORS' REPORT

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

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, 2023, 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, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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.

Adoption of Accounting Pronouncement

As described in Note 2 to the financial statements, Kidango, Inc. has adopted ASU 2016-02, *Leases (Topic 842)*. Our opinion is not modified with respect to that matter.

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 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, 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 November 8, 2023, 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.

Voein, Hryn + Co.

Calabasas, California
November 8, 2023

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	2023			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2023	Total June 30, 2022
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 6,739,259	\$ 9,325,895	\$ 16,065,154	\$ 8,929,861
Short-term investments	5,497,540	-	5,497,540	4,888,904
Grants and contributions receivable, net	7,446,138	-	7,446,138	4,939,287
Accounts receivable, net of allowance of \$71,508 and \$70,203 respectively	270,389	-	270,389	305,137
Receivable from related entities	198,564	-	198,564	119,884
Prepaid expenses	878,139	-	878,139	676,306
Total current assets	21,030,029	9,325,895	30,355,924	19,859,379
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	8,089,115	-	8,089,115	7,855,699
OPERATING LEASE, RIGHT-OF USE ASSETS	3,399,925	-	3,399,925	-
DEPOSITS	268,930	-	268,930	226,193
TOTAL ASSETS	\$ 32,787,999	\$ 9,325,895	\$ 42,113,894	\$ 27,941,271
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 3,634,429	\$ -	\$ 3,634,429	\$ 2,120,198
Accrued payroll and related liabilities	4,719,750	-	4,719,750	3,556,386
Current portion – mortgage payable	206,404	-	206,404	198,324
Due to funder	2,204,114	-	2,204,114	2,426,146
Child development reserves	5,112,990	-	5,112,990	4,788,840
Total current liabilities	15,877,687	-	15,877,687	13,089,894
MORTGAGE PAYABLE	196,777	-	196,777	403,136
OPERATING LEASE LIABILITY	3,399,925	-	3,399,925	-
TOTAL LIABILITIES	19,474,389	-	19,474,389	13,493,030
NET ASSETS				
Without donor restrictions				
Undesignated	7,469,117	-	7,469,117	6,273,216
Designated by the Board - Equipment Fund	5,844,493	-	5,844,493	5,306,270
With donor restrictions	-	9,325,895	9,325,895	2,868,755
TOTAL NET ASSETS	13,313,610	9,325,895	22,639,505	14,448,241
TOTAL LIABILITIES AND NET ASSETS	\$ 32,787,999	\$ 9,325,895	\$ 42,113,894	\$ 27,941,271

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	2023			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2023	Total June 30, 2022
REVENUES, GAINS, AND OTHER SUPPORT				
Grants and contracts	\$ 92,637,494	\$ 7,937,408	\$ 100,574,902	\$ 64,708,506
Donations and contributions	264,535	776,697	1,041,232	1,444,023
Parent fees	839,475	-	839,475	956,038
Other earned income	2,344,734	-	2,344,734	996,705
Cash and investment income:				
Realized/unrealized gain in investments, net	326,485	-	326,485	(1,033,856)
Interest and dividends, net	418,463	-	418,463	180,729
Contract settlements	30,947	-	30,947	9,257
Other income	157,234	-	157,234	142,680
Net assets released from donor restrictions	2,256,965	(2,256,965)	-	-
Total revenues, gains, and other support	99,276,332	6,457,140	105,733,472	67,404,082
EXPENSES				
Operating programs:				
California Departments of Education and Social Services programs	70,850,085	-	70,850,085	42,075,002
School district grants program	5,739,658	-	5,739,658	3,077,103
Subsidiary programs	1,265,132	-	1,265,132	973,586
Mental health and development services	3,232,319	-	3,232,319	3,160,146
Voucher programs	409,874	-	409,874	506,384
Head Start support services program	13,095,845	-	13,095,845	14,472,665
Other programs	2,536,623	-	2,536,623	2,185,892
General and Administration:				
Unrestricted and building fund general	688,663	-	688,663	185,268
Total expenses	97,818,199	-	97,818,199	66,636,046
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	1,458,133	6,457,140	7,915,273	768,036
NON-OPERATING REVENUE (EXPENSES)				
(Loss) gain on disposal of assets	(30,376)	-	(30,376)	5,179
Depreciation expense and amortization	(274,431)	-	(274,431)	(278,726)
Additions/deletions to equipment fund:				
Additions to equipment fund	1,123,970	-	1,123,970	260,622
Deletions to equipment fund	(543,172)	-	(543,172)	(587,112)
Total non-operating (expenses) revenue	275,991	-	275,991	(600,037)
CHANGE IN NET ASSETS	1,734,124	6,457,140	8,191,264	167,999
NET ASSETS, beginning of year	11,579,486	2,868,755	14,448,241	14,280,242
NET ASSETS, end of year	<u>\$ 13,313,610</u>	<u>\$ 9,325,895</u>	<u>\$ 22,639,505</u>	<u>\$ 14,448,241</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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	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, 2023	Comparative Total June 30, 2022
Salaries and related expenses:										
Salaries	\$ 43,502,353	\$ 3,890,016	\$ 297,447	\$ 2,288,069	\$ 284,375	\$ 6,420,858	\$ 1,080,404	\$ -	\$ 57,766,313	\$ 38,271,462
Payroll taxes	3,009,586	321,220	8,605	225,379	14,658	845,954	74,949	-	4,500,351	2,936,016
Employee benefits	4,818,620	481,101	17,360	381,258	24,287	1,306,053	119,017	-	7,147,731	5,223,005
	51,330,559	4,692,337	323,412	2,894,706	323,320	8,572,865	1,274,370	-	69,414,395	46,430,483
Supplies and Operating expenses:										
Administrative	652,725	48,826	2,139	39,509	1,779	309,989	114,238	421,512	1,590,967	1,014,853
Books and supplies	3,937,750	437,495	6,508	45,051	31,600	572,053	784,035	13,147	5,829,075	3,594,520
Capital expenses	846,027	-	-	-	-	178,360	99,583	-	1,123,970	260,622
Interest expense	-	-	-	-	-	-	-	20,467	20,467	28,225
Minor equipment and improvements	1,310,787	26,541	24,092	14,992	1,531	65,183	21,316	-	1,464,442	232,257
Occupancy - Other	1,648,599	213,898	639	44,269	17,032	403,490	70,210	-	2,398,137	1,983,450
Other expenses	1,109,440	96,292	4,759	59,451	6,302	536,457	82,876	181,142	2,076,929	1,333,601
Professional services	8,914,797	156,476	902,810	108,331	8,744	2,118,590	49,929	52,395	12,312,072	10,249,354
Rent	1,099,401	67,793	773	26,010	19,566	338,858	40,066	-	1,592,467	1,508,681
	19,519,526	1,047,321	941,720	337,613	86,554	4,522,980	1,262,253	688,663	28,408,526	20,205,563
Subtotal	70,850,085	5,739,658	1,265,132	3,232,319	409,874	13,095,845	2,536,623	688,663	97,822,921	66,636,046
Non-Operating Expenses:										
Depreciation expense	192,304	15,080	278	9,024	549	36,477	18,446	2,273	274,431	278,726
Total Functional Expenses	\$ 71,042,389	\$ 5,754,738	\$ 1,265,410	\$ 3,241,343	\$ 410,423	\$ 13,132,322	\$ 2,555,069	\$ 690,936	\$ 98,097,352	\$ 66,914,772

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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	2023			Comparative
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2023	Total June 30, 2022
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$ 1,734,124	\$ 6,457,140	\$ 8,191,264	\$ 167,999
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:				
Depreciation expense and amortization	274,431	-	274,431	278,726
Depreciation/Deletions to equipment fund	543,172	-	543,172	587,112
Net realized/unrealized gain on investments	(326,485)	-	(326,485)	1,033,856
Change in allowance for accounts receivable	1,305	-	1,305	(155,991)
Change in assets and liabilities:				
Accounts receivable	33,443	-	33,443	(33,338)
Grants and contributions receivable, net	(2,506,851)	-	(2,506,851)	350,777
Receivable from related entities	(78,680)	-	(78,680)	(105,587)
Prepaid expenses	(201,833)	-	(201,833)	(310,624)
Operating lease, right of use assets	(3,399,925)	-	(3,399,925)	-
Deposits	(42,737)	-	(42,737)	(24,971)
Accounts payable and accrued expenses	1,514,231	-	1,514,231	(958,230)
Accrued payroll and related liabilities	1,163,364	-	1,163,364	1,513,881
Due to funder	(222,032)	-	(222,032)	1,985,967
Operating lease liability	3,399,925	-	3,399,925	-
Child development reserves	324,150	-	324,150	936,077
Net cash (used in) provided by operating activities	2,209,602	6,457,140	8,666,742	5,265,654
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases/Additions to equipment fund, net of donation	(1,123,970)		(1,123,970)	(260,622)
Proceeds on disposal of assets	72,951		72,951	5,822
Purchases and sales of investments, net of income and fees	(282,151)		(282,151)	659,055
Net cash (used in) provided by investing activities	(1,333,170)	-	(1,333,170)	404,255
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments on Line of Credit,	-	-	-	(2,000,000)
Payments on mortgage, net of \$20,467 in interest	(198,279)	-	(198,279)	(190,521)
Net cash used in financing activities	(198,279)	-	(198,279)	(2,190,521)
NET CHANGE IN CASH AND CASH EQUIVALENTS	678,153	6,457,140	7,135,293	3,479,388
CASH AND CASH EQUIVALENTS, beginning of year	6,061,106	2,868,755	8,929,861	5,450,473
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 6,739,259</u>	<u>\$ 9,325,895</u>	<u>\$ 16,065,154</u>	<u>\$ 8,929,861</u>
Supplemental cash flow information:				
Cash paid for interest	\$ 20,467	\$ -	\$ 20,467	\$ 36,143

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, 2023

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, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Accounting

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

Basis of Presentation and Net Assets

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

- *Net assets without donor restrictions.* Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Agency, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- *Net assets with donor restrictions.* Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period or are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Agency's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as donor restricted until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use. Total net assets with donor restrictions at June 30, 2023 were \$9,325,895.

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, 2023

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 \$71,508 at June 30, 2023.

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, 2023

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, 2023 was \$2,341,004, 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.

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.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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 a 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 12, certain costs have been allocated among the programs benefited based upon the Agency's cost allocation plan.

Cost Allocation Plan

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

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Adopted Accounting Pronouncements – Leases

In February 2016, FASB issued Accounting Standards Update (ASU) No. 2016-02, *Leases (Topic 842)*. The objective of this ASU is to increase transparency and comparability in financial reporting by requiring balance sheet recognition of leases and note disclosure of certain information about lease arrangements. During the year ended June 30, 2023, the Agency adopted Accounting Standards Update, ASU 2016-02, *Leases (Topic 842)*.

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.

Reclassifications

Certain amounts in the 2022 comparative totals have been reclassified to conform with the 2023 reporting format.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

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, 2022, 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, 2023, 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, 2022, 2021, and 2020, 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, 2022, 2021, 2020, and 2019, 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, 2023

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, 2023
(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, 2023 are Level 1 inputs.

Investments consist of the following at June 30, 2023:

	Total	Level 1
Equities	\$ 3,769,414	\$ 3,769,414
Fixed income	<u>1,728,126</u>	<u>1,728,126</u>
Total investments	<u>\$ 5,497,540</u>	<u>\$ 5,497,540</u>

At June 30, 2023, 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)	\$ 418,451
Profit sharing dividend from NACI	12
Realized and unrealized gain (loss) on investments, net	<u>326,485</u>
Total investment return	<u>\$ 744,948</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(CONTINUED)

4. PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property, equipment and leasehold improvements consist of the following at June 30, 2023:

	Years of Useful Life	Amount
Building	40	\$ 2,249,394
Building improvements	10 to 15	2,663,074
Equipment	3 to 5	1,940,235
Land	Non-Depreciable	797,000
Leasehold improvements	10 to 15	4,880,020
Portable buildings	11 to 20	3,354,657
Vehicles	5	690,558
		<u>16,574,938</u>
Less accumulated depreciation		<u>(8,485,823)</u>
Property, equipment and leasehold improvements, net		<u>\$ 8,089,115</u>

For the year ended June 30, 2023 total depreciation expense was \$274,431.

5. MORTGAGE PAYABLE

The Agency has a mortgage loan payable to a bank secured by a first trust deed, with a maturity date of May 2025; interest is fixed at 4.0%. Monthly payments including principal and interest are \$18,230. The balance owed at June 30, 2023 was \$403,181. Total interest expense for the year ended June 30, 2023 was \$20,467.

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2024	\$ 206,404
2025	<u>196,777</u>
Total	403,181
Less current portion	<u>(206,404)</u>
Long-term mortgage payable	<u>\$ 196,777</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, 2023
(CONTINUED)

6. LINE 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, 2023. 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, 2023 was \$5,112,990, 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 \$5,112,990.

The reserve account balance of \$5,112,990 includes interest of \$2,556 that the bank paid on the account balances during the year ended June 30, 2023.

8. CONTINGENCIES

Contracts and Grants

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

COVID-19

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

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(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, 2023 were as follows:

Operating lease cost	\$ 1,091,006
Operating lease, right-of-use assets	\$ 3,399,925
Operating lease liability	\$ 3,399,925

Other information related to leases at June 30, 2023 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	\$ 5,863,395
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Reductions to ROU assets resulting from reductions to lease obligations:

Operating leases	\$ 2,463,470
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Weighted average remaining lease term 40 months

Weighted average discount rate (risk-free rate) 1.22%

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, 2023, are as follows:

<u>Year Ending June 30;</u>	<u>Amount</u>
2024	\$ 2,238,217
2025	1,177,451
2026	707,307
2027	<u>353,460</u>
	4,476,435
Less present value	<u>(1,076,510)</u>
Total	<u>\$ 3,399,925</u>

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(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, 2023, the Agency made matching contributions to the retirement plan in the amount of \$899,959.

11. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are part of the net assets of the Agency resulting from contributions and other inflows of assets whose use by the Agency is limited by donor imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the 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, 2023, consist of amounts restricted by donor-imposed stipulations.

The activity for the year ended June 30, 2023 is as follows:

Source	Balance at 6/30/22	Income	Expenditures	Balance at 6/30/23
CDE / CDSS Stipends	\$ 1,932,749	\$ 6,101,525	\$ (725,238)	\$ 7,309,036
CDSS Minor Repair Grant	-	733,404	(-)	733,404
First 5 programs	453,035	664,792	(608,498)	509,329
Foundation support	432,970	1,018,135	(819,229)	631,876
Other	<u>50,001</u>	<u>196,249</u>	<u>(104,000)</u>	<u>142,250</u>
Total	<u>\$ 2,868,755</u>	<u>\$ 8,714,105</u>	<u>\$ (2,256,965)</u>	<u>\$ 9,325,895</u>

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(CONTINUED)

12. COST ALLOCATION PLAN

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

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

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.

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(CONTINUED)

13. AFFILIATED ORGANIZATIONS

Community Family Services, Inc. (CFS), is a nonprofit public benefit corporation that is affiliated with the Agency through a common Board of Directors. There is one interrelated transaction with this entity. CFS subcontracts its 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, 2023:

Total assets	\$ 357,112
Total liabilities	<u>\$ 207,655</u>
Total ending net assets	<u>\$ 149,457</u>
Total revenue and support	\$ 1,283,998
Total expenses	<u>\$ 1,283,278</u>
Change in net assets	<u>\$ 720</u>

14. SUBCONTRACTOR AGREEMENTS

The Agency entered into multiple subcontract agreements to operate general center childcare programs and state preschool programs for the fiscal year ended June 30, 2023. 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, 2023:

School Districts:	Amount
New Haven Unified School District	<u>\$ 4,499,494</u>
San Lorenzo Unified School District	446,288
Alum Rock Unified School District	681,671
Subsidiary Program:	
Community Family Services	<u>1,265,410</u>
Total subcontractor agreements	<u>\$ 6,892,863</u>

To further assist these programs, the Agency provided \$127,285 under its Child Care Food Program Agreement No. 01-1904-1A with the CDSS for the year ended June 30, 2023. Revenue of \$127,285 was reported as restricted income for the years ended June 30, 2023. Related expenses of \$127,285 were reported as reimbursable expenses for the year ended June 30, 2023.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023
(CONTINUED)

15. LIQUIDITY AND FUNDS AVAILABLE

The total financial assets held by the Agency at June 30, 2023 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, 2023</u>
Financial assets:	
Cash and cash equivalents	\$ 16,065,154
Short-term investments	5,497,540
Grants and contributions receivable, net	7,446,138
Accounts receivable, net of allowance	270,389
Receivables from related entities	<u>198,564</u>
Total financial assets	29,477,785
Less assets unavailable for general expenditures within one year:	
California Departments of Education and Social Services reserve	(5,112,990)
Donor Restricted Funds – With Donor Restrictions Net Assets	<u>(9,325,895)</u>
	<u>(14,438,885)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 15,038,900</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, 2023
(CONTINUED)

16. CONCENTRATION OF CREDIT RISK AND REVENUE SOURCES

During the year ended June 30, 2023, 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 24% and the US Department of Health & Human Services, Office of Head Start, which accounted for approximately 12% 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, 2023 were approximately \$20,068,950.

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, 2023, investments that were uninsured totaled approximately \$5,247,540.

17. SUBSEQUENT EVENTS

The Agency has evaluated events subsequent to June 30, 2023, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through November 8, 2023, 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, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Without Donor Restrictions		With Donor Restrictions	Total June 30, 2023	Comparative Total June 30, 2022
	Unrestricted & Building Fund	Operating Programs			
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 6,739,259	\$ -	\$ 9,325,895	\$ 16,065,154	\$ 8,929,861
Short-term investments	5,497,540	-	-	5,497,540	4,888,904
Grants and contributions receivable	-	7,446,138	-	7,446,138	4,939,287
Accounts receivable, net of allowance of \$71,508 and \$70,203 respectively	-	270,389	-	270,389	305,137
Receivable from related entities	-	198,564	-	198,564	119,884
Prepaid expenses	878,139	-	-	878,139	676,306
Total current assets	13,114,938	7,915,091	9,325,895	30,355,924	19,859,379
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	8,089,115	-	-	8,089,115	7,855,699
OPERATING LEASE, RIGHT-OF-USE ASSETS	3,399,925	-	-	3,399,925	-
DEPOSITS	268,930	-	-	268,930	226,193
TOTAL ASSETS	\$ 24,872,908	\$ 7,915,091	\$ 9,325,895	\$ 42,113,894	\$ 27,941,271
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$ 3,634,429	\$ -	\$ -	\$ 3,634,429	\$ 2,120,198
Accrued payroll and related liabilities	4,719,750	-	-	4,719,750	3,556,386
Current portion – mortgage payable	206,404	-	-	206,404	198,324
Due to Funder	-	2,204,114	-	2,204,114	2,426,146
Due to/(from) other funds	(597,987)	597,987	-	-	-
Child development reserves	-	5,112,990	-	5,112,990	4,788,840
Total current liabilities	7,962,596	7,915,091	-	15,877,687	13,089,894
MORTGAGE PAYABLE	196,777	-	-	196,777	403,136
OPERATING LEASE LIABILITIES	3,399,925	-	-	3,399,925	-
NET ASSETS	13,313,610	-	9,325,895	22,639,505	14,448,241
TOTAL LIABILITIES AND NET ASSETS	\$ 24,872,908	\$ 7,915,091	\$ 9,325,895	\$ 42,113,894	\$ 27,941,271

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – ALL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2023
(WITH COMPARATIVE TOTALS FOR 2022)

	Operating Programs							Unrestricted Programs & Building Fund	Total June 30, 2023	Comparative Total June 30, 2022
	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	\$ 43,235,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,235,640	\$ 26,364,175
State Department of Social Services	24,995,330	-	-	-	-	-	-	-	24,995,330	12,552,094
School District revenue	-	5,627,453	-	-	-	-	-	-	5,627,453	2,961,823
Child and Adult Care Food Programs	1,509,003	127,285	-	-	-	-	180,456	-	1,816,744	1,520,572
Head Start/Early Head Start	-	-	-	-	-	13,132,322	-	-	13,132,322	14,510,187
Community Family Services	-	-	1,265,410	-	-	-	-	-	1,265,410	973,994
Regional Center and Vouchers	-	-	-	765,320	410,423	-	-	-	1,175,743	1,449,749
County and City contracts	608,498	-	-	2,166,739	-	-	37,546	-	2,812,783	2,630,850
Parent fees and earned income	839,475	-	-	-	-	-	2,341,296	3,438	3,184,209	1,952,743
Cash and investment income	-	-	-	-	-	-	483,797	261,151	744,948	(853,127)
Donations and fundraising	-	-	-	163,872	-	-	913,864	19,833	1,097,569	1,428,703
Contract settlements	-	-	-	-	-	-	-	30,947	30,947	9,257
Other income	-	-	-	-	-	-	48,000	109,234	157,234	142,680
Total revenue	71,187,946	5,754,738	1,265,410	3,095,931	410,423	13,132,322	4,004,959	424,603	99,276,332	65,643,700
EXPENDITURES										
Salaries and related expenses:										
Salaries	43,502,353	3,890,016	297,447	2,288,069	284,375	6,420,858	1,080,404	-	57,763,522	38,271,462
Payroll taxes	3,009,586	321,220	8,605	225,379	14,658	845,954	74,949	-	4,500,351	2,936,016
Employee benefits	4,818,620	481,101	17,360	381,258	24,287	1,306,053	119,017	-	7,147,696	5,223,005
	51,330,559	4,692,337	323,412	2,894,706	323,320	8,572,865	1,274,370	-	69,411,569	46,430,483
Supplies and Operating expenses:										
Administrative	652,725	48,826	2,139	39,509	1,779	309,989	114,238	421,512	1,590,717	1,014,853
Books and supplies	3,937,750	437,495	6,508	45,051	31,600	572,053	784,035	13,147	5,827,639	3,594,520
Capital expenses	846,027	-	-	-	-	178,360	99,583	-	1,123,970	260,622
Interest expense	-	-	-	-	-	-	-	20,467	20,467	28,225
Minor equipment and improvements	1,310,787	26,541	24,092	14,992	1,531	65,183	21,316	-	1,464,442	232,257
Occupancy - Other	1,648,599	213,898	639	44,269	17,032	403,490	70,210	-	2,398,137	1,983,450
Other expenses	1,109,440	96,292	4,759	59,451	6,302	536,457	82,876	181,142	2,076,719	1,333,601
Professional services	8,914,797	156,476	902,810	108,331	8,744	2,118,590	49,929	52,395	12,312,072	10,249,354
Rent	1,099,401	67,793	773	26,010	19,566	338,858	40,066	-	1,592,467	1,508,681
	19,519,526	1,047,321	941,720	337,613	86,554	4,522,980	1,262,253	688,663	28,406,630	20,205,563
Total expenses	70,850,085	5,739,658	1,265,132	3,232,319	409,874	13,095,845	2,536,623	688,663	97,818,199	66,636,046
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	337,861	15,080	278	(136,388)	549	36,477	1,468,336	(264,060)	1,458,133	(992,346)
NON-OPERATING REVENUE (EXPENSES)										
Gain/(Loss) on disposal of assets	-	-	-	-	-	-	-	(30,376)	(30,376)	5,179
Depreciation expense	(192,304)	(15,080)	(278)	(9,024)	(549)	(36,477)	(18,446)	(2,273)	(274,431)	(278,726)
CHANGE IN NET ASSETS	\$ 145,557	\$ -	\$ -	\$ (145,412)	\$ -	\$ -	\$ 1,449,890	\$ (296,709)	\$ 1,153,326	\$ (1,265,893)

**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, 2023 and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 8, 2023.

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.

Vosin, Hryn + Co.

Calabasas, California
November 8, 2023



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, 2023. 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, 2023.

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
November 8, 2023

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(FEIN: 94-2581686)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
FEDERAL AWARDS:					
U.S. Department of Agriculture:					
Passed Through the Alameda County, Social Services Agency Medi-Cal and CalFRESH Outreach					
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	22367	\$ 35,316	\$ 4,125	\$ -
Passed Through the California Department of Social Services					
Child and Adult Care Food Program	10.558	01-1904-1A	1,636,288	1,636,288	-
		Total U.S. Department of Agriculture:	\$ 1,671,604	\$ 1,640,413	\$ -
U.S. Department of Health & Human Services:					
Office of Head Start - Direct					
Head Start/Early Head Start	93.600	09CH011611-03-03	\$ 3,053,144	\$ 507,776	\$ -
Head Start/Early Head Start	93.600	09HE000938-01-02	1,073,686	434,974	-
Head Start/Early Head Start	93.600	09CH011611-03-00/01/02	10,868,963	10,264,416	-
Head Start/Early Head Start	93.600	09CH011611-03-C3	393,881	890	-
			15,389,674	11,208,056	-
Passed Through the Community Assoc. for Preschool Education					
Early Head Start	93.600	3/1/22 - 2/28/23	412,800	294,430	-
Early Head Start	93.600	3/1/23 - 2/28/24	445,824	143,035	-
			858,624	437,465	-
Passed Through the Santa Clara County Office of Education					
Head Start	93.600	23-0765	637,597	637,597	-
			637,597	637,597	-
Passed Through the YMCA of the Central of Bay Area/ECE					
Head Start	93.600	07/01/22 - 06/30/23	307,291	307,291	-
Early Head Start	93.600	07/01/22 - 06/30/23	245,200	245,200	-
			552,491	552,491	-
Head Start	93.600		\$ 17,438,386	\$ 12,835,609	\$ -

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(FEIN: 94-2581686)
(CONTINUED)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
Passed Through the California Department of Social Services CCDF Cluster:					
General Child Care and Development Center Pilot-SCC	93.596	CCTR - 2009	\$ 782,808	\$ 422,055	\$ -
General Child Care and Development Center Pilot-SCC	93.575	CCTR - 2009	12,889,371	6,949,365	-
General Child Care and Development Center Pilot-Alameda	93.596	CCTR - 2008	876,138	666,141	-
General Child Care and Development Center Pilot-Alameda	93.575	CCTR - 2008	11,240,623	8,546,422	-
General Child Care and Development Center-Contra Costa	93.596	CCTR - 2007	28,089	-	-
General Child Care and Development Center-Contra Costa	93.575	CCTR - 2007	116,263	-	-
Family Child Care Homes	93.596	CFCC - 2000	939,828	647,712	-
Family Child Care Homes	93.575	CFCC - 2000	831,018	572,722	-
CDSS Stipends	93.596/93.575	None Assigned	-	405,920	-
CCDBG CRRSA CDSS / CDE Contracts	93.596/93.575	Vendor #499090	-	-	-
			<u>27,704,138</u>	<u>18,210,337</u>	<u>-</u>
Passed Through the California Department of Education					
California State Preschool Pilot-SCC	93.575	CSPP - 2017	3,982,089	3,982,089	-
California State Preschool Pilot-Alameda	93.575	CSPP - 2016	5,411,451	5,411,451	-
California State Preschool-Contra Costa	93.575	CSPP - 2015	684,210	684,210	-
			<u>10,077,750</u>	<u>10,077,750</u>	<u>-</u>
Passed Through the Community Family Services, Inc.					
Family Child Care Homes	93.596	CFCC - 2019	250,996	219,574	-
Family Child Care Homes	93.575	CFCC - 2019	230,023	201,226	-
Family Child Care Homes-Stipend	93.596/93.575	None Assigned	-	138,862	-
			<u>481,019</u>	<u>559,662</u>	<u>-</u>
Total Child Care and Development Fund Cluster	93.596/93.575		<u>38,262,907</u>	<u>28,847,749</u>	<u>-</u>
Total U.S. Department of Health and Human Services:			<u>\$ 55,701,293</u>	<u>\$ 41,683,358</u>	<u>\$ -</u>
TOTAL FEDERAL EXPENDITURES:			<u>\$ 57,372,897</u>	<u>\$ 43,323,771</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023
(FEIN: 94-2581686)
(CONTINUED)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
STATE AWARDS:					
Passed Through the California Department of Social Services					
General Child Care and Development Center Pilot-SCC		CCTR - 2009	\$ 3,690,637	\$ 1,989,824	\$ -
General Child Care and Development Center Pilot-Alameda		CCTR - 2008	3,565,748	2,711,094	-
General Child Care and Development Center-Contra Costa		CCTR - 2007	107,557	-	-
Family Child Care Homes		CFCC - 2000	3,023,986	2,084,075	-
			10,387,928	6,784,993	-
Passed Through the California Department of Education					
California State Preschool Pilot-SCC		CSPP - 2017	14,722,798	11,696,403	-
California State Preschool Pilot-Alameda		CSPP - 2016	20,645,728	18,983,690	-
California State Preschool-Contra Costa		CSPP - 2015	2,477,797	2,477,797	-
			37,846,323	33,157,890	-
Passed Through the New Haven Unified School District					
California State Preschool		CSPP - 2020	5,103,765	4,499,494	-
Passed Through the San Lorenzo Unified School District-					
California State Preschool		CSPP - 2023	490,157	446,288	-
Passed Through the Alum Rock Union Elementary School District-					
California State Preschool		CSPP-2537	2,934,495	681,671	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes		CFCC - 2019	806,745	705,748	-
Passed Through the Santa Clara County					
Mental Health Services		4408/4304	1,956,998	1,956,998	-
Passed Through the YMCA of the Central of Bay Area/ECE					
ARP Funding-Covid		07/01/22 - 06/30/23	138,713	138,713	-
Passed Through the Community Assoc. for Preschool Education					
ARP Funding-Covid			104,000	104,000	-
Passed Through the Santa Clara County Office of Education					
ARP Funding-Covid			54,000	54,000	-
Passed Through the Alameda County, Social Services Agency		22367			
Medi-Cal and CalFRESH Outreach			35,316	4,755	-
			<u>\$ 59,858,440</u>	<u>\$ 48,534,550</u>	<u>\$ -</u>
			<u>\$ 117,231,337</u>	<u>\$ 91,858,321</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023. 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, 2023.

4. LOAN AND LOAN GUARANTEE

Kidango, Inc. did not have any balances of loan and loan guarantee programs outstanding at June 30, 2023 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, 2023

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)

93.600

Name of Federal Program or Cluster

Head Start

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

\$ 1,299,589

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, 2023

CURRENT YEAR

2023 Findings:

There were no 2023 findings noted.

2023 Questioned Costs:

There were no 2023 questioned costs noted.

PRIOR YEARS

2022 Findings:

There were no 2022 findings noted.

2022 Questioned Costs:

There were no 2022 questioned costs noted.

2021 Findings:

There were no 2021 findings noted.

2021 Questioned Costs:

There were no 2021 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, 2023

California Department of Education – Programs							
	State Preschool		State Preschool		State Preschool		Subtotal
	CDE	QRIS	CDE	QRIS	CDE	QRIS	CDE
	CSPP-2015	Supplemental	CSPP2016	Supplemental	CSPP-2017	Supplemental	Operating
	(Contra Costa)	(Contra Costa)	(Alameda)	(Alameda)	(Santa Clara)	(Santa Clara)	Programs
REVENUE							
Grants:							
State Department of Education	\$ 3,162,007	\$ -	\$ 24,395,141	\$ -	\$ 15,678,492	\$ -	\$ 43,235,640
State Department of Social Services	-	-	-	-	-	-	-
School District revenue	-	-	-	-	-	-	-
Child and Adult Care Food Programs	90,719	-	626,215	-	362,263	-	1,079,197
Community Family Services	-	-	-	-	-	-	-
County contracts	-	42,583	-	69,990	-	313,463	426,036
Parent fees	16,401	-	-	-	-	-	16,401
Other income	-	-	-	-	-	-	-
Total revenue	3,269,127	42,583	25,021,356	69,990	16,040,755	313,463	44,757,274
EXPENDITURES							
Salaries and related expenses:							
Salaries	2,315,073	18,218	16,854,528	29,944	10,306,018	134,108	29,657,889
Payroll taxes	184,940	1,210	1,171,193	1,988	742,531	8,907	2,110,769
Employee benefits	289,125	9	1,984,809	15	1,141,935	66	3,415,959
	2,789,138	19,437	20,010,530	31,947	12,190,484	143,081	35,184,617
Supplies and Operating expenses:							
Administrative	22,849	7,794	219,021	12,810	155,151	57,373	474,998
Books and supplies	151,692	13,418	1,467,251	22,054	1,108,153	98,773	2,861,341
Capital expenses	22,307	-	191,646	-	467,728	-	681,681
Interest expense	-	-	-	-	-	-	-
Minor equipment and improvements	51,742	647	466,551	1,064	320,354	4,764	845,122
Occupancy - Other	137,506	4	576,519	6	593,906	27	1,307,968
Other expenses	61,172	1,199	432,551	1,971	309,914	8,827	815,634
Professional services	92,168	84	767,187	138	413,563	618	1,273,758
Rent	13,189	-	308,917	-	441,564	-	763,670
	552,625	23,146	4,429,643	38,043	3,810,333	170,382	9,024,172
Depreciation expense	7,377	-	98,573	-	39,938	-	145,888
Total expenses	3,349,140	42,583	24,538,746	69,990	16,040,755	313,463	44,354,677
CHANGE IN NET ASSETS	\$ (80,013)	\$ -	\$ 482,610	\$ -	\$ -	\$ -	\$ 402,597

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, 2023
(CONTINUED)

	Subtotal CDE Operating Programs (previous page)	California Department of Social Services - Programs						Total CDE and CDSS Operating Programs
		Family Child Care Homes CFCC-2000	General Child Care Center CDSS CCTR-2008 (Alameda)	QRIS Supplemental (Alameda)	General Child Care Center Child Care CCTR-2009 (Santa Clara)	QRIS Supplemental (Santa Clara)	Stipend Allocation Kidango	
REVENUE								
Grants:								
State Department of Education	\$ 43,235,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 43,235,640
State Department of Social Services	-	3,304,509	11,923,657	-	9,361,244	-	405,920	24,995,330
School District revenue	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	1,079,197	-	330,551	-	99,255	-	-	1,509,003
Community Family Services	-	-	-	-	-	-	-	-
County contracts	426,036	-	-	39,039	-	143,423	-	608,498
Parent fees	16,401	-	674,608	-	148,466	-	-	839,475
Other income	-	-	-	-	-	-	-	-
Total revenue	44,757,274	3,304,509	12,928,816	39,039	9,608,965	143,423	405,920	71,187,946
EXPENDITURES								
Salaries and related expenses:								
Salaries	29,657,889	845,570	9,419,329	16,702	3,473,128	61,360	28,375	43,502,353
Payroll taxes	2,110,769	27,718	612,304	1,109	253,265	4,074	347	3,009,586
Employee benefits	3,415,959	41,173	948,652	8	410,519	31	2,278	4,818,620
	35,184,617	914,461	10,980,285	17,819	4,136,912	65,465	31,000	51,330,559
Supplies and Operating expenses:								
Administrative	474,998	3,168	102,516	7,145	38,646	26,252	-	652,725
Books and supplies	2,861,341	43,550	566,186	12,301	409,178	45,194	-	3,937,750
Capital expenses	681,681	-	123,280	-	41,066	-	-	846,027
Interest expense	-	-	-	-	-	-	-	-
Minor equipment and improvements	845,122	5,880	306,237	594	150,774	2,180	-	1,310,787
Occupancy - Other	1,307,968	2,381	229,773	4	108,462	11	-	1,648,599
Other expenses	815,634	7,251	191,862	1,099	89,556	4,038	-	1,109,440
Professional services	1,273,758	2,323,906	305,582	77	4,636,271	283	374,920	8,914,797
Rent	763,670	2,876	239,936	-	92,919	-	-	1,099,401
	9,024,172	2,389,012	2,065,372	21,220	5,566,872	77,958	374,920	19,519,526
Depreciation expense	145,888	1,036	31,320	-	14,060	-	-	192,304
Total expenses	44,354,677	3,304,509	13,076,977	39,039	9,717,844	143,423	405,920	71,042,389
CHANGE IN NET ASSETS	\$ 402,597	\$ -	\$ (148,161)	\$ -	\$ (108,879)	\$ -	\$ -	\$ 145,557

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, 2023
(CONTINUED)

	School District Funding				Subsidiary Program		
	New Haven USD Preschool CSPP-2020	San Lorenzo USD State Preschool CSPP-2023	Alum rock USD State Preschool CSPP-2537	Total School Districts Programs	Community Family Services Child Care Homes CFCC-2019	Stipend Allocation Community Family Services	Total Subsidiary Program
REVENUE							
Grants:							
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Department of Social Services	-	-	-	-	-	-	-
School District revenue	4,499,494	446,288	681,671	5,627,453	-	-	-
Child and Adult Care Food Programs	112,043	14,866	376	127,285	-	-	-
Community Family Services	-	-	-	-	1,126,548	138,862	1,265,410
County contracts	-	-	-	-	-	-	-
Parent fees	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-
Total revenue	4,611,537	461,154	682,047	5,754,738	1,126,548	138,862	1,265,410
EXPENDITURES							
Salaries and related expenses:							
Salaries	3,210,407	323,772	355,837	3,890,016	269,022	28,425	297,447
Payroll taxes	265,586	27,780	27,854	321,220	6,882	1,723	8,605
Employee benefits	400,891	42,728	37,482	481,101	14,326	3,034	17,360
	3,876,884	394,280	421,173	4,692,337	290,230	33,182	323,412
Supplies and Operating expenses:							
Administrative	42,484	3,334	3,008	48,826	2,092	47	2,139
Books and supplies	293,565	34,032	109,898	437,495	6,508	-	6,508
Capital expenses	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-
Minor equipment and improvements	21,100	1,280	4,161	26,541	16,981	7,111	24,092
Occupancy - Other	145,352	5,224	63,322	213,898	639	-	639
Other expenses	76,150	7,083	13,059	96,292	4,293	466	4,759
Professional services	125,955	13,100	17,421	156,476	804,754	98,056	902,810
Rent	16,997	1,541	49,255	67,793	773	-	773
	721,603	65,594	260,124	1,047,321	836,040	105,680	941,720
Depreciation expense	13,050	1,280	750	15,080	278	-	278
Total expenses	4,611,537	461,154	682,047	5,754,738	1,126,548	138,862	1,265,410
CHANGE IN NET ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2023

	Kidango, Inc. Direct Funding						
	State Preschool CSPP-2015 (Contra Costa)	State Preschool CSPP-2016 (Alameda)	State Preschool CSPP-2017 (Santa Clara)	Family Child Care Homes CFCC-2000	General Child Care CCTR-2008 (Alameda)	General Child Care CCTR-2009 (Santa Clara)	Total Kidango, Inc. Programs
Capitalized equipment expensed on the AUD with prior written CDE / CDSS approval:							
Item:							
AC Heating System	\$ -	\$ 21,180	\$ -	\$ -	\$ -	\$ -	\$ 21,180
Hush Phone Booth	4,402	25,877	20,197	-	17,252	8,103	75,831
Software Application Tracking System	2,700	15,871	12,387	-	10,581	4,970	46,509
Jira Software	2,176	12,797	9,988	-	8,532	4,007	37,500
Chrysler RAM Cargo Van	3,786	22,256	17,371	-	14,838	6,970	65,221
Subtotal	<u>13,064</u>	<u>97,981</u>	<u>59,943</u>	<u>-</u>	<u>51,203</u>	<u>24,050</u>	<u>246,241</u>
Capitalized equipment expensed on the AUD without prior written CDE / CDSS 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>\$ 13,064</u>	<u>\$ 97,981</u>	<u>\$ 59,943</u>	<u>\$ -</u>	<u>\$ 51,203</u>	<u>\$ 24,050</u>	<u>\$ 246,241</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, 2023

Kidango, Inc. Direct Funding							
	State Preschool CSPP-2015 (Contra Costa)	State Preschool CSPP-2016 (Alameda)	State Preschool CSPP-2017 (Santa Clara)	Family Child Care Homes CFCC-2000	General Child Care CCTR-2008 (Alameda)	General Child Care CCTR-2009 (Santa Clara)	Total Kidango, Inc. Programs
Unit Cost Under \$10,000 Per Item:							
Item:							
None	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	-	-	-	-	-	-	-
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
New Flooring	1,277	7,505	5,857	-	5,003	2,350	21,992
New Carpets	4,934	29,001	22,636	-	19,336	9,082	84,989
Exterior/Interior Painting	3,032	17,829	13,917	-	11,888	5,584	52,250
Roof, multiple sites	-	39,330	68,850	-	35,850	-	144,030
Wooden Wall	-	-	80,400	-	-	-	80,400
Playground	-	-	195,500	-	-	-	195,500
Playground resurface	-	-	20,625	-	-	-	20,625
Subtotal	9,243	93,665	407,785	-	72,077	17,016	599,786
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
None	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-
Total Expenditures for Renovations and Repairs	\$ 9,243	\$ 93,665	\$ 407,785	\$ -	\$ 72,077	\$ 17,016	\$ 599,786

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, 2023

		Kidango, Inc.					
		State Preschool CSPP-2015 (Contra Costa)	State Preschool CSPP-2016 (Alameda)	State Preschool CSPP-2017 (Santa Clara)	Family Child Care Homes CFCC-2000	General Child Care CCTR-2008 (Alameda)	General Child Care CCTR-2009 (Santa Clara)
Salaries:							
1000	Certified salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2000	Classified salaries	159,560	1,179,595	703,608	187,612	599,870	480,567
3000	Employee benefits	12,206	90,239	53,826	6,301	45,890	36,763
4000	Books and supplies	-	-	-	-	-	-
5000	Services and other						
	Operating expenses	6,493	39,946	24,875	891	21,436	9,758
	Capital expenditures	15,503	91,136	71,132	-	60,761	28,540
	Depreciation expense	-	-	-	-	-	-
	Indirect Costs	300,919	2,199,269	1,411,255	298,210	1,173,197	876,070
Total Administrative Costs		<u>\$ 494,681</u>	<u>\$ 3,600,185</u>	<u>\$ 2,264,696</u>	<u>\$ 493,014</u>	<u>\$ 1,901,154</u>	<u>\$ 1,431,698</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2023

		School Districtes			Subsidiary
		New Haven USD State Preschool CSPP-2020	San Lorenzo USD State Preschool CSPP-2023	Alum Rock USD State Preschool CSPP-2537	Community Family Services Child Care Homes CFCC-2019
Salaries:					
1000	Certified salaries	\$ -	\$ -	\$ -	\$ -
2000	Classified salaries	181,398	3,783	-	65,530
3000	Employee benefits	13,877	289	-	1,054
4000	Books and supplies	-	-	-	-
5000	Services and other				
	Operating expenses	9,178	742	1,182	239
	Capital expenditures	-	-	-	-
	Depreciation expense	-	-	-	-
	Indirect Costs	251,404	22,571	61,436	101,636
Total Administrative Costs		<u>\$ 455,857</u>	<u>\$ 27,385</u>	<u>\$ 62,618</u>	<u>\$ 168,459</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2023

	State Preschool CSPP-2015 (Contra Costa)	State Preschool CSPP-2016 (Alameda)	State Preschool CSPP-2017 (Santa Clara)	Family Child Care Homes CFCC-2000	General Child Care CCTR-2008 (Alameda)	General Child Care CCTR-2009 (Santa Clara)	Stipend Allocation Kidango	Total Kidango, Inc. Programs
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 2,313,156	\$ -	\$ 4,521,255	\$ -	\$ 6,834,411
1000 Certified salaries	1,277,593	8,529,367	5,766,770	-	5,871,042	1,982,948	-	23,427,720
2000 Classified salaries	933,200	7,664,183	4,095,680	586,323	3,208,960	932,261	28,375	17,448,982
3000 Employee benefits	430,958	2,825,852	1,701,605	60,304	1,510,717	617,179	2,625	7,149,240
4000 Books and supplies	150,619	1,506,364	1,099,345	36,570	592,655	441,176	-	3,826,729
5000 Services/other operating expenses	233,514	1,581,555	1,495,341	9,942	596,882	304,173	374,920	4,596,327
6100/6200 Other approved capital outlay	9,243	93,665	407,785	-	72,077	17,016	-	599,786
6400 New equipment	13,064	97,981	59,943	-	51,203	24,050	-	246,241
6500 Replacement equipment	-	-	-	-	-	-	-	-
Depreciation	30	40,510	3,031	4	244	1,716	-	45,535
Start-up costs	-	-	-	-	-	-	-	-
Indirect costs	300,919	2,199,269	1,411,255	298,210	1,173,197	876,070	-	6,258,920
Total expenses claimed for reimbursement	3,349,140	24,538,746	16,040,755	3,304,509	13,076,977	9,717,844	405,920	70,433,891
Supplemental expenses	42,583	69,990	313,463	-	39,039	143,423	-	608,498
Total Expenditures by State Categories	<u>\$ 3,391,723</u>	<u>\$ 24,608,736</u>	<u>\$ 16,354,218</u>	<u>\$ 3,304,509</u>	<u>\$ 13,116,016</u>	<u>\$ 9,861,267</u>	<u>\$ 405,920</u>	<u>\$ 71,042,389</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2023

		New Haven USD State Preschool CSPP-2020	San Lorenzo USD State Preschool CSPP-2023	Alum Rock USD State Preschool CSPP-2537	Total School Districts Programs	Community Family Services Child Care Homes CFCC-2019	Stipend Allocation Community Family Services	Total Communiy Family Services Subsidiary
Direct Payments to Providers		\$ -	\$ -	\$ -	\$ -	\$ 800,511	\$ -	\$ 800,511
1000	Certified salaries	1,781,985	145,861	172,898	2,100,744	-	-	-
2000	Classified salaries	1,425,340	177,911	152,765	1,756,016	196,477	28,425	224,902
3000	Employee benefits	598,560	63,051	58,083	719,694	15,611	4,757	20,368
4000	Books and supplies	275,145	33,309	105,021	413,475	6,054	7,111	13,165
5000	Services/other operating expense	278,524	18,446	131,840	428,810	6,258	98,568	104,826
6100/6200	Other approved capital outlay	-	-	-	-	-	-	-
6400	New equipment	-	-	-	-	-	-	-
6500	Replacement equipment	-	-	-	-	-	-	-
	Depreciation	579	5	4	588	1	-	1
	Start-up costs	-	-	-	-	-	-	-
	Indirect costs	251,404	22,571	61,436	335,411	101,636	-	101,636
Total expenses claimed for reimbursement		4,611,537	461,154	682,047	5,754,738	1,126,548	138,861	1,265,409
	Supplemental expenses	-	-	-	-	-	-	-
TOTAL EXPENDITURES		<u>\$ 4,611,537</u>	<u>\$ 461,154</u>	<u>\$ 682,047</u>	<u>\$ 5,754,738</u>	<u>\$ 1,126,548</u>	<u>\$ 138,861</u>	<u>\$ 1,265,409</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

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, 2023.
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, 2023.
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, 2023.

AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

Contractor Name: Kidango, Inc.

Contract Number: B202

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	160		160	2.2240	355.8400
Three Years Old Full-time	20		20	1.9000	38.0000
Three Years Old Part-time	84		84	1.2050	101.2200
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			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

Contractor Name: Kidango, Inc.

Contract Number: B202

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	264	0	264	N/A	495.0600

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-2015

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	306		306	2.2240	680.5440
Three Years Old Full-time	5,375		5,375	1.9000	10,212.5000
Three Years Old Part-time	3,674		3,674	1.2050	4,427.1700
Four Years and Older Full-time-plus	885		885	1.2800	1,132.8000
Four Years and Older Full-time	9,040		9,040	1.1000	9,944.0000
Four Years and Older Part-time	8,876		8,876	0.7139	6,336.5764
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	193		193	2.5000	482.5000
Exceptional Needs Part-time	137		137	1.5734	215.5558
Dual Language Learner Full-time-plus	276		276	1.5160	418.4160
Dual Language Learner Full-time	2,525		2,525	1.3000	3,282.5000
Dual Language Learner Part-time			0	0.7139	0.0000

Contractor Name: Kidango, Inc.

Contract Number: CSPP-2015

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	31,287	0	31,287	N/A	37,132.5622

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	29,615		29,615	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-2015

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

Fiscal Year Ended: June 30, 2023

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): **0**

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): **0**

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	31,287		31,287	37,132.5622
Days of Attendance (including MHCS)	29,615		29,615	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	264		264	495.0600

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	90,466	253	90,719
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	90,466	253	90,719

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	156,194		156,194
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children	69,049	(52,648)	16,401
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
1000 Certificated Salaries	1,096,010	181,583	1,277,593
2000 Classified Salaries	840,068	93,132	933,200
3000 Employee Benefits	520,380	(89,422)	430,958
4000 Books and Supplies	151,061	(442)	150,619
5000 Services and Other Operating Expenses	403,765	(170,251)	233,514
6100/6200 Other Approved Capital Outlay		9,243	9,243
6400 New Equipment (program-related)	20,377	(7,313)	13,064
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	16,722	(16,692)	30
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	297,820	3,099	300,919
TOTAL REIMBURSABLE EXPENSES	3,346,203	2,937	3,349,140

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)	488,358	6,323	494,681
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	15,609	26,974	42,583
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	15,609	26,974	42,583

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	3,300	14,918	18,218
3000 Employee Benefits	853	366	1,219
4000 Books and Supplies	9,274	4,791	14,065
5000 Services and Other Operating Expenses	2,182	6,899	9,081
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	15,609	26,974	42,583

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)	31,287	0	31,287
Days of Operation	248	0	248
Days of Attendance (including MHCS)	29,615	0	29,615
Total Certified Adjusted Days of Enrollment	N/A	N/A	37,132.5622
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	495.0600
Restricted Program Income	90,466	253	90,719
Transfer from Preschool Reserve Account	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	3,346,203	2,937	3,349,140
Total Administrative Cost	488,358	6,323	494,681
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.

Contractor Name: Kidango, Inc.

Contract Number: CSPP-2016

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	326		326	2.2240	725.0240
Three Years Old Full-time	36,827		36,827	1.9000	69,971.3000
Three Years Old Part-time	35,709		35,709	1.1827	42,233.0343
Four Years and Older Full-time-plus	1,433		1,433	1.2800	1,834.2400
Four Years and Older Full-time	41,107		41,107	1.1000	45,217.7000
Four Years and Older Part-time	64,024		64,024	0.7015	44,912.8360
Exceptional Needs Full-time-plus	133		133	2.9320	389.9560
Exceptional Needs Full-time	7,502		7,502	2.5000	18,755.0000
Exceptional Needs Part-time	5,238		5,238	1.5436	8,085.3768
Dual Language Learner Full-time-plus	681		681	1.5160	1,032.3960
Dual Language Learner Full-time	20,092		20,092	1.3000	26,119.6000
Dual Language Learner Part-time			0	0.7015	0.0000

Contractor Name: Kidango, Inc.

Contract Number: CSPP-2016

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	2		2	1.3980	2.7960
At Risk of Abuse or Neglect Full-time	841		841	1.2000	1,009.2000
At Risk of Abuse or Neglect Part-time	86		86	0.7015	60.3290
Severely Disabled Full-time-plus			0	2.9320	0.0000
Severely Disabled Full-time	251		251	2.5000	627.5000
Severely Disabled Part-time	112		112	1.5436	172.8832
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	214,364	0	214,364	N/A	261,149.1713

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	209,273		209,273	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-2016

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

Fiscal Year Ended: June 30, 2023

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): **0**

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): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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	214,364		214,364	261,149.1713
Days of Attendance (including MHCS)	209,273		209,273	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	626,215		626,215
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	626,215	0	626,215

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	644,015		644,015
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	7,883,690		7,883,690
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
1000 Certificated Salaries	7,955,045	574,322	8,529,367
2000 Classified Salaries	6,859,321	804,862	7,664,183
3000 Employee Benefits	3,301,143	(475,291)	2,825,852
4000 Books and Supplies	1,113,157	393,207	1,506,364
5000 Services and Other Operating Expenses	2,527,817	(946,262)	1,581,555
6100/6200 Other Approved Capital Outlay		93,665	93,665
6400 New Equipment (program-related)	180,354	(82,373)	97,981
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	98,826	(58,316)	40,510
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	2,151,740	47,529	2,199,269
TOTAL REIMBURSABLE EXPENSES	24,187,403	351,343	24,538,746

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)	3,534,176	66,009	3,600,185
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	88,343	(18,353)	69,990
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	88,343	(18,353)	69,990

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	4,200		4,200
2000 Classified Salaries	21,400	4,344	25,744
3000 Employee Benefits	3,500	(1,497)	2,003
4000 Books and Supplies	8,854	14,264	23,118
5000 Services and Other Operating Expenses	50,389	(35,464)	14,925
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	88,343	(18,353)	69,990

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)	214,364	0	214,364
Days of Operation	248	0	248
Days of Attendance (including MHCS)	209,273	0	209,273
Total Certified Adjusted Days of Enrollment	N/A	N/A	261,149.1713
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	626,215	0	626,215
Transfer from Preschool Reserve Account	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	24,187,403	351,343	24,538,746
Total Administrative Cost	3,534,176	66,009	3,600,185
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	9,028		9,028	1.8000	16,250.4000
Three Years Old Part-time	3,402		3,402	1.0865	3,696.2730
Four Years and Older Full-time-plus			0	1.1800	0.0000
Four Years and Older Full-time	4,405		4,405	1.0000	4,405.0000
Four Years and Older Part-time	5,462		5,462	0.6036	3,296.8632
Exceptional Needs Full-time-plus			0	2.8320	0.0000
Exceptional Needs Full-time	4,442		4,442	2.4000	10,660.8000
Exceptional Needs Part-time	2,590		2,590	1.4486	3,751.8740
Dual Language Learner Full-time-plus			0	1.4160	0.0000
Dual Language Learner Full-time	7,271		7,271	1.2000	8,725.2000
Dual Language Learner Part-time	9		9	0.6036	5.4324

Contractor Name: Kidango, Inc.

Contract Number: CSPP-2017

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	183		183	0.6036	110.4588
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	36,792	0	36,792	N/A	50,902.3014

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	34,133		34,133	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.

Contractor Name: Kidango, Inc.

Contract Number: CSPP-2017

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

Fiscal Year Ended: June 30, 2023

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): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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	36,792		36,792	50,902.3014
Total Certified Days of Enrollment with Mental Health Consultation Services	102,839		102,839	120,197.5080
Days of Attendance (including MHCS)	132,160		132,160	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	362,263		362,263
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	362,263	0	362,263

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	420,126		420,126
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	636,015		636,015
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
1000 Certificated Salaries	5,104,938	661,832	5,766,770
2000 Classified Salaries	3,548,905	546,775	4,095,680
3000 Employee Benefits	1,947,099	(245,494)	1,701,605
4000 Books and Supplies	1,251,302	(151,957)	1,099,345
5000 Services and Other Operating Expenses	2,246,182	(750,841)	1,495,341
6100/6200 Other Approved Capital Outlay		407,785	407,785
6400 New Equipment (program-related)	468,296	(408,353)	59,943
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	39,937	(36,906)	3,031
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	1,394,350	16,905	1,411,255
TOTAL REIMBURSABLE EXPENSES	16,001,009	39,746	16,040,755

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)	2,345,811	(81,115)	2,264,696
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	21,381	292,082	313,463
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	21,381	292,082	313,463

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	3,600		3,600
2000 Classified Salaries		130,508	130,508
3000 Employee Benefits	100	8,872	8,972
4000 Books and Supplies	13,000	90,538	103,538
5000 Services and Other Operating Expenses	4,681	62,164	66,845
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	21,381	292,082	313,463

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)	139,631	0	139,631
Days of Operation	248	0	248
Days of Attendance (including MHCS)	132,160	0	132,160
Total Certified Adjusted Days of Enrollment	N/A	N/A	171,099.8094
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	362,263	0	362,263
Transfer from Preschool Reserve Account	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	16,001,009	39,746	16,040,755
Total Administrative Cost	2,345,811	(81,115)	2,264,696
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, 2023
Contract Number	CFCC-2000
Vendor Code	B202

Full Name of Contractor	Kidango, Inc.
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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*		110,989		110,989
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)				

Contract Number

CFCC-2000

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		2,313,159	-3	2,313,156
1000 Certificated Salaries				
2000 Classified Salaries			586,323	586,323
3000 Employee Benefits			60,304	60,304
4000 Books and Supplies			36,570	36,570
5000 Services and Other Operating Expenses		760,037	-750,095	9,942
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			4	4
Indirect Costs (include in Total Administrative Cost)		231,313	66,897	298,210
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		3,304,509		3,304,509
Total Administrative Cost (included in Section 2 above)		495,674	-2,660	493,014
Days of Operation		249		249

Approved Indirect Cost Rate:

10.0%

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

Audit Report Page

Contract Number

CFCC-2000

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				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		2,313,159	-3	2,313,156
Total Administrative Cost		495,674	-2,660	493,014
Days of Operation		249		249
Total Reimbursable Expenses		3,304,509		3,304,509

Comments:

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

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR-2007
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.****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				
Days of Attendance (including MHCS)				N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services				
Days of Operation				N/A

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2007****Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	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 - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal			
Transfer From Reserve			
Waived Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children			
Unrestricted Income - Head Start			
Unrestricted Income - Other:			
Total Revenue			

Comments:

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2007****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			
2000 Classified Salaries			
3000 Employee Benefits			
4000 Books and Supplies			
5000 Services and Other Operating Expenses			
6100/6200 Other Approved Capital Outlay			
6400 New Equipment (program-related)			
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance			
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)			
Non-Reimbursable (State use only)			
Total Reimbursable Expenses			
Total Administrative Cost (included in Section 4 above)			
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: **10 %**☒ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2007****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)			
Days of Operation			
Days of Attendance (including MHCS)			
Restricted Program Income			
Transfer from Reserve			
Waived Family Fees for Certified Children			
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses			
Total Administrative Cost			
Total Staff Training Cost			

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.

Audit Report Page

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

Fiscal Year Ending	June 30, 2023
Contract Number	CCTR-2008
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	256		256	2.9792	762.6752
Infants (up to 18 months) Full-time	13,129		13129	2.5400	33347.6600
Infants (up to 18 months) One-half-time				1.5674	
Toddlers (18 up to 36 months) Full-time-plus	1,760		1760	2.2240	3914.2400
Toddlers (18 up to 36 months) Full-time	39,812		39812	1.9000	75642.8000
Toddlers (18 up to 36 months) One-half-time	91		91	1.1825	107.6075
Three Years and Older Full-time-plus	22		22	1.2800	28.1600
Three Years and Older Full-time	165		165	1.1000	181.5000
Three Years and Older One-half-time				0.7014	
Exceptional Needs Full-time-plus				1.9172	
Exceptional Needs Full-time	43		43	1.6400	70.5200
Exceptional Needs One-half-time				1.0262	

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008**

	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	74		74	1.2000	88.8000
Dual Language Learner One-half-time				0.7014	
At Risk of Abuse or Neglect Full-time-plus				1.3980	
At Risk of Abuse or Neglect Full-time	44		44	1.2000	52.8000
At Risk of Abuse or Neglect One-half-time				0.7014	
Severely Disabled Full-time-plus				2.3774	
Severely Disabled Full-time				2.0300	
Severely Disabled One-half-time				1.2607	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	55396		55396	N/A	114196.7627
DAYS OF ATTENDANCE	53,909		53909	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, 2023
Contract Number	CCTR-2008
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		619	619	2.9792	1844.1248
Infants (up to 18 months) Full-time		380	380	2.5400	965.2000
Infants (up to 18 months) One-half-time				1.5674	
Toddlers (18 up to 36 months) Full-time-plus		360	360	2.2240	800.6400
Toddlers (18 up to 36 months) Full-time		307	307	1.9000	583.3000
Toddlers (18 up to 36 months) One-half-time		96	96	1.1825	113.5200
Three Years and Older Full-time-plus		1,543	1543	1.2800	1975.0400
Three Years and Older Full-time		1,340	1340	1.1000	1474.0000
Three Years and Older One-half-time		3,878	3878	0.7014	2720.0292
Exceptional Needs Full-time-plus				1.9172	
Exceptional Needs Full-time				1.6400	
Exceptional Needs One-half-time				1.0262	

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008**

	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				0.7014	
At Risk of Abuse or Neglect Full-time-plus	1,143		1143	1.3980	1597.9140
At Risk of Abuse or Neglect Full-time	196		196	1.2000	235.2000
At Risk of Abuse or Neglect One-half-time	324		324	0.7014	227.2536
Severely Disabled Full-time-plus				2.3774	
Severely Disabled Full-time				2.0300	
Severely Disabled One-half-time				1.2607	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	1663	8523	10186	N/A	12536.2216

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, 2023
Contract Number	CCTR-2008
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.****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	55,396		55396	114,196.7627
Days of Attendance (including MHCS)	53,909		53909	N/A
Total Non-Certified Days of Enrollment				
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	10,186		10186	12,536.2216
Days of Operation	248		248	N/A

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008****Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	330,551		330551
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal	330551		330551
Transfer From Reserve			
Waived Family Fees for Certified Children	120,649		120649
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	674,609	-1	674608
Unrestricted Income - Head Start	6,603,485		6603485
Unrestricted Income - Other:			
Total Revenue	7729294	-1	7729293

Comments:

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008****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	5,350,639	520,403	5871042
2000 Classified Salaries	2,870,269	338,691	3208960
3000 Employee Benefits	1,770,529	-259,812	1510717
4000 Books and Supplies	452,564	140,091	592655
5000 Services and Other Operating Expenses	1,287,843	-690,961	596882
6100/6200 Other Approved Capital Outlay		72,077	72077
6400 New Equipment (program-related)	115,658	-64,455	51203
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	31,320	-31,076	244
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	1,160,293	12,904	1173197
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	13039115	37862	13076977
Total Administrative Cost (included in Section 4 above)	1,906,283	-5,129	1901154
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: **10 %**☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008****Section 5 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	3,354	35,685	39039
Other:			
Other:			
Total Supplemental Revenue	3354	35685	39039

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		16,702	16702
3000 Employee Benefits		1,117	1117
4000 Books and Supplies		12,895	12895
5000 Services and Other Operating Expenses	3,354	4,971	8325
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	3354	35685	39039

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2008****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)	55396		55396
Days of Operation	248		248
Days of Attendance (including MHCS)	53909		53909
Restricted Program Income	330551		330551
Transfer from Reserve			
Waived Family Fees for Certified Children	120649		120649
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	13039115	109939	13149054
Total Administrative Cost	1906283	-5129	1901154
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS) **114,196.7627**Total Non-Certified Adjusted Days of Enrollment (including MHCS) **12,536.2216**

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): **Yes**

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Yes

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page

**CHILD CARE AND DEVELOPMENT PROGRAMS
CERTIFIED CHILDREN DAYS OF ENROLLMENT AND
ATTENDANCE**Fiscal Year Ending **June 30, 2023**Contract Number **CCTR-2009**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	812		812	2.8792	2337.9104
Infants (up to 18 months) Full-time	12,359		12359	2.4400	30155.9600
Infants (up to 18 months) One-half-time				1.4728	
Toddlers (18 up to 36 months) Full-time-plus	2,223		2223	2.1240	4721.6520
Toddlers (18 up to 36 months) Full-time	24,182		24182	1.8000	43527.6000
Toddlers (18 up to 36 months) One-half-time				1.0865	
Three Years and Older Full-time-plus	509		509	1.1800	600.6200
Three Years and Older Full-time	4,121		4121	1.0000	4121.0000
Three Years and Older One-half-time	8,877		8877	0.6036	5358.1572
Exceptional Needs Full-time-plus	14		14	1.8172	25.4408
Exceptional Needs Full-time	185		185	1.5400	284.9000
Exceptional Needs One-half-time	549		549	0.9295	510.2955

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009**

	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	532		532	1.1000	585.2000
Dual Language Learner One-half-time	88		88	0.6036	53.1168
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	54451		54451	N/A	92281.8527
Days of Attendance	52,213		52213	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, 2023
Contract Number	CCTR-2009
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.**Service County: **Santa Clara**

	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	528		528	2.5400	1341.1200
Infants (up to 18 months) One-half-time				1.5728	
Toddlers (18 up to 36 months) Full-time-plus	42		42	2.2240	93.4080
Toddlers (18 up to 36 months) Full-time	10,310		10310	1.9000	19589.0000
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	102		102	1.1000	112.2000
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 **Kidango, Inc.**Contract Number **CCTR-2009**

	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	46		46	1.2000	55.2000
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 CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	11028		11028	N/A	21190.9280
DAYS OF ATTENDANCE	10,647		10647	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, 2023**Contract Number **CCTR-2009**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				2.8792	
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				1.1800	
Three Years and Older Full-time	31		31	1.0000	31.0000
Three Years and Older One-half-time	270		270	0.6036	162.9720
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	89		89	1.5400	137.0600
Exceptional Needs One-half-time	181		181	0.9295	168.2395

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009**

	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	28		28	1.1000	30.8000
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	599		599	N/A	530.0715

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, 2023
Contract Number	CCTR-2009
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.**Service County: **Santa Clara**

	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	66		66	2.2240	146.7840
Toddlers (18 up to 36 months) Full-time	102		102	1.9000	193.8000
Toddlers (18 up to 36 months) One-half-time				1.1865	
Three Years and Older Full-time-plus	931		931	1.2800	1191.6800
Three Years and Older Full-time	591		591	1.1000	650.1000
Three Years and Older One-half-time	152		152	0.7036	106.9472
Exceptional Needs Full-time-plus				1.9172	
Exceptional Needs Full-time				1.6400	
Exceptional Needs One-half-time				1.0295	

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009**

	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	250		250	1.2000	300.0000
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	2092		2092	N/A	2589.3112

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, 2023
Contract Number	CCTR-2009
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.****Section 1 - Number of Counties Where Services are Provided**

Number of counties where the agency provided services to certified children (Form AUD 9500.1): 1

Number of counties where the agency provided mental health consultation services to certified children (Form AUD 9500.2): 1

Number of counties where the agency provided services to non-certified children (Form AUD 9500.3): 1

Number of counties where the agency provided mental health consultation services to non-certified children (Form AUD 9500.4): 1

Total enrollment and attendance forms to attach: 4

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	54,451		54451	92,281.8527
Total Certified Days of Enrollment with Mental Health Consultation Services	11,028		11028	21,190.9280
Days of Attendance (including MHCS)	62,860		62860	N/A
Total Non-Certified Days of Enrollment	599		599	530.0715
Total Non-Certified Days of Enrollment with Mental Health Consultation Services	2,092		2092	2,589.3112
Days of Operation	248		248	N/A

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009****Section 3 - Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	99,255		99255
Restricted Income - County Maintenance of Effort (WIC Section 10308.5)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal	99255		99255
Transfer From Reserve			
Waived Family Fees for Certified Children	169,708		169708
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	148,466		148466
Unrestricted Income - Head Start	2,379,139		2379139
Unrestricted Income - Other:			
Total Revenue	2796568		2796568

Comments:

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009****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)	4,521,255		4521255
1000 Certificated Salaries	1,701,581	281,367	1982948
2000 Classified Salaries	1,482,059	-549,798	932261
3000 Employee Benefits	784,520	-167,341	617179
4000 Books and Supplies	174,955	266,221	441176
5000 Services and Other Operating Expenses	511,139	-206,966	304173
6100/6200 Other Approved Capital Outlay		17,016	17016
6400 New Equipment (program-related)	37,455	-13,405	24050
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	14,060	-12,344	1716
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	460,310	415,760	876070
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	9687334	30510	9717844
Total Administrative Cost (included in Section 4 above)	1,438,210	-6,512	1431698
Total Staff Training Cost (included in Section 4 above)			

Approved Indirect Cost Rate: **10 %**☐ NO SUPPLEMENTAL REVENUE / EXPENSES Check this box and omit page 4.

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009****Section 5 - Supplemental Revenue**

	Column A Cumulative FY CDNFS 9500	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	9,069	134,354	143423
Other:			
Other:			
Total Supplemental Revenue	9069	134354	143423

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	2,400	58,960	61360
3000 Employee Benefits	431	3,674	4105
4000 Books and Supplies	5,641	41,732	47373
5000 Services and Other Operating Expenses	597	29,988	30585
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	9069	134354	143423

Full Name of Contractor **Kidango, Inc.**Contract Number **CCTR-2009****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)	65479		65479
Days of Operation	248		248
Days of Attendance (including MHCS)	62860		62860
Restricted Program Income	99255		99255
Transfer from Reserve			
Waived Family Fees for Certified Children	169708		169708
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	4521255		4521255
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	9687334	47526	9734860
Total Administrative Cost	1438210	-6512	1431698
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment (including MHCS) **113,472.7807**Total Non-Certified Adjusted Days of Enrollment (including MHCS) **3,119.3827**

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): **Yes**

Reimbursable expenses claimed on page 3 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box):

Yes

Include any comments in the comments box on page 2. If necessary, attach additional sheets to explain adjustments.

Audit Report Page **1**

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	273		273	2.2240	607.1520
Three Years Old Full-time	3,539		3,539	1.9000	6,724.1000
Three Years Old Part-time	13,881		13,881	1.1827	16,417.0587
Four Years and Older Full-time-plus	290		290	1.2800	371.2000
Four Years and Older Full-time	4,047		4,047	1.1000	4,451.7000
Four Years and Older Part-time	25,207		25,207	0.7015	17,682.7105
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	346		346	2.5000	865.0000
Exceptional Needs Part-time	4,799		4,799	1.5436	7,407.7364
Dual Language Learner Full-time-plus	63		63	1.5160	95.5080
Dual Language Learner Full-time	2,049		2,049	1.3000	2,663.7000
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	54,494	0	54,494	N/A	57,285.8656

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	53,338		53,338	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 Unified School District

Contract Number: CSPP-2020

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

Fiscal Year Ended: June 30, 2023

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): **0**

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): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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	54,494		54,494	57,285.8656
Days of Attendance (including MHCS)	53,338		53,338	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	112,044	(1)	112,043
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	112,044	(1)	112,043

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	76,572		76,572
Interest Earned on Child Development Apportionment Payments			0
Unrestricted Income: Fees for Non-Certified Children			0
Unrestricted Income: Head Start	412,094		412,094
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
1000 Certificated Salaries	1,934,338	(152,353)	1,781,985
2000 Classified Salaries	1,350,494	74,826	1,425,320
3000 Employee Benefits	707,499	(108,909)	598,590
4000 Books and Supplies	188,886	86,259	275,145
5000 Services and Other Operating Expenses	440,178	(161,664)	278,514
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)	434	(434)	0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	13,050	(12,471)	579
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	214,267	37,137	251,404
TOTAL REIMBURSABLE EXPENSES	4,849,146	(237,609)	4,611,537

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)	710,564	(254,707)	455,857
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	6,404	(6,404)	0
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	6,404	(6,404)	0

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	2,400	(2,400)	0
3000 Employee Benefits	1,200	(1,200)	0
4000 Books and Supplies	638	(638)	0
5000 Services and Other Operating Expenses	1,521	(1,521)	0
6000 Equipment / Capital Outlay	645	(645)	0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	6,404	(6,404)	0

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)	54,494	0	54,494
Days of Operation	248	0	248
Days of Attendance (including MHCS)	53,338	0	53,338
Total Certified Adjusted Days of Enrollment	N/A	N/A	57,285.8656
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	112,044	(1)	112,043
Transfer from Preschool Reserve Account	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	4,849,146	(237,609)	4,611,537
Total Administrative Cost	710,564	(254,707)	455,857
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	3,630		3,630	1.1827	4,293.2010
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	6,180		6,180	0.7015	4,335.2700
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time			0	2.5000	0.0000
Exceptional Needs Part-time			0	1.5436	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	0.7015	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	9,810	0	9,810	N/A	8,628.4710

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	9,499		9,499	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 San Lorenzo Unified School District

Contract Number: CSPP-2023

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

Fiscal Year Ended: June 30, 2023

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): **0**

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): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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	9,810		9,810	8,628.4710
Days of Attendance (including MHCS)	9,499		9,499	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	245		245	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	14,867	(1)	14,866
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	14,867	(1)	14,866

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			0
Interest Earned on Child Development 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
1000 Certificated Salaries	165,225	(19,364)	145,861
2000 Classified Salaries	155,953	21,958	177,911
3000 Employee Benefits	72,963	(9,912)	63,051
4000 Books and Supplies	40,214	(6,905)	33,309
5000 Services and Other Operating Expenses	33,286	(14,840)	18,446
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)	95	(95)	0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	1,281	(1,276)	5
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	37,467	(14,896)	22,571
TOTAL REIMBURSABLE EXPENSES	506,484	(45,330)	461,154

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

Approved Indirect Cost Rate:

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)	73,741	(46,356)	27,385
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

Section 5 - Supplemental Funding

Supplemental Revenue	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Enhancement Funding	85	(85)	0
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	85	(85)	0

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	85	(85)	0
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	85	(85)	0

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)	9,810	0	9,810
Days of Operation	245	0	248
Days of Attendance (including MHCS)	9,499	0	9,499
Total Certified Adjusted Days of Enrollment	N/A	N/A	8,628.4710
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	14,867	(1)	14,866
Transfer from Preschool Reserve Account	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	506,484	(45,330)	461,154
Total Administrative Cost	73,741	(46,356)	27,385
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	311		311	1.9000	590.9000
Three Years Old Part-time			0	1.1865	0.0000
Four Years and Older Full-time-plus			0	1.2800	0.0000
Four Years and Older Full-time	117		117	1.1000	128.7000
Four Years and Older Part-time			0	0.7036	0.0000
Exceptional Needs Full-time-plus			0	2.9320	0.0000
Exceptional Needs Full-time	159		159	2.5000	397.5000
Exceptional Needs Part-time			0	1.5486	0.0000
Dual Language Learner Full-time-plus			0	1.5160	0.0000
Dual Language Learner Full-time	228		228	1.3000	296.4000
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	815	0	815	N/A	1,413.5000

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	815		815	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 Unified School District

Contract Number: CSPP-2537

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

Fiscal Year Ended: June 30, 2023

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): **0**

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): **0**

Number of counties where the agency provided mental health consultation services to non-certified children (Form 4): **0**

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	815		815	1,413.5000
Days of Attendance (including MHCS)	815		815	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	245		245	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	376		376
County Maintenance of Effort (EC Section 8260)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	376	0	376

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			0
Interest Earned on Child Development 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
1000 Certificated Salaries	172,898		172,898
2000 Classified Salaries	152,765		152,765
3000 Employee Benefits	58,083		58,083
4000 Books and Supplies	105,021		105,021
5000 Services and Other Operating Expenses	131,840		131,840
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	4		4
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	61,436		61,436
TOTAL REIMBURSABLE EXPENSES	682,047	0	682,047

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)	62,618		62,618
Total Staff Training Cost (included in Reimbursable Expenses)			0

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

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)	815	0	815
Days of Operation	245	0	245
Days of Attendance (including MHCS)	815	0	815
Total Certified Adjusted Days of Enrollment	N/A	N/A	1,413.5000
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	376	0	376
Transfer from Preschool Reserve Account	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	682,047	0	682,047
Total Administrative Cost	62,618	0	62,618
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, 2023
Contract Number	CFCC-2019
Vendor Code	B202

Full Name of Contractor	Kidango, Inc. on behalf of Community Family Services
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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*		53,974		53,974
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Unrestricted Income - Other:				
Total Revenue (*Waived Family Fees Not Included)				

Contract Number

CFCC-2019

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		800,514	-3	800,511
1000 Certificated Salaries				
2000 Classified Salaries			196,477	196,477
3000 Employee Benefits			15,611	15,611
4000 Books and Supplies			6,054	6,054
5000 Services and Other Operating Expenses		263,024	-256,766	6,258
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance			1	1
Indirect Costs (include in Total Administrative Cost)		80,050	21,586	101,636
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		1,143,588	-17,040	1,126,548
Total Administrative Cost (included in Section 2 above)		171,536	-3,077	168,459
Days of Operation		249		249

Approved Indirect Cost Rate:

10.0%

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

Audit Report Page

Contract Number

CFCC-2019

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				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		800,514	-3	800,511
Total Administrative Cost		171,536	-3,077	168,459
Days of Operation		249		249
Total Reimbursable Expenses		1,143,588	-17,040	1,126,548

Comments:

California Department of Education
Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2023

Vendor Code: B202

Contractor Name: Kidango, Inc.

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2021–22 AUD 9530A Ending Balance): 2,861,609

2. Plus Transfers to Reserve Account:

2021–22 Contract No.	Per 2021–22 Post-Audit EENFS 9530
CSPP-1016	318,461
Total Transferred from 2021–22 Contracts	318,461

3. Less Excess Reserve to be Billed:

4. 2021–22 EENFS 9530 Reserve Balance After Billing: 3,180,070

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	1,590		1,590

6. Less Transfers to Contracts from Reserve:

2022–23 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, 2023	3,181,660	0	3,181,660

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

**AUDITED RESERVE ACCOUNT
ACTIVITY REPORT**

Fiscal Year End

June 30, 2023

Reserve Account Type

Center-Based

Vendor Code

B202

Full Name of Contractor **Kidango, Inc.****Section 1 - Prior Year Reserve Account Activity**

1. Beginning Balance (2021–22 AUD 9530A Ending Balance)	1,930,364
2. Plus Transfers to Reserve Account:	Per 2021–22 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2021–22 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2021-22 Post-Audit CDNFS 9530	1,930,364

Section 2 - Current Year (2022–23) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	965	1	966
6. Less Transfers to Contracts from Reserve:			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Contract No.			
Total Transferred to Contracts from Reserve Account			
7. Ending Balance on June 30, 2023	1,931,329	1	1,931,330

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, 2023

<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	#24251	7/1/22 – 6/30/23	\$ 53,879	\$ 53,879

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES FOR COUNTY OF ALAMEDA GRANTS
FOR THE YEAR ENDED JUNE 30, 2023

Program Name:	Primary Care
Procurement Contract Number:	EIS
Contract Period:	#24251
	<u>7/1/22 – 6/30/23</u>
Contract Amount	<u>\$ 53,879</u>
Expenses	
Salaries	\$ 44,381
Payroll taxes	3,418
Employee benefits	6,039
Books and supplies	30
Contract services and other expense:	
Professional and outside services	-
Rent and occupancy	-
Travel and training	-
Other expenses	11
Minor equipment and capital improvements	<u>-</u>
Total expenses	53,879
Amount reimbursed by County	<u>53,879</u>
Revenue excess (deficit)	<u>\$ -</u>