

KIDANGO, INC.

**REPORT ON AUDIT OF
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022**

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, 2022**

Agency Name: Kidango, Inc.

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

California Department of Social Services Contracts: CCTR-1007 General Child Care & Development
CCTR-1008 General Child Care & Development
CCTR-1009 General Child Care & Development
CFCC-1000 Family Child Care Homes

California Department of Education Contracts: CSPP-1015 California State Preschool
CSPP-1016 California State Preschool
CSPP-1017 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, 2021 through June 30, 2022

Number of Days of Agency Operation: 244 - 252 days

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



VASIN, HEYN & COMPANY

ABOVE THE BRIGHT LINE



AN ACCOUNTANCY CORPORATION

CERTIFIED PUBLIC ACCOUNTANTS | AUDITORS AND ADVISERS

INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

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, 2022, 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, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

INDEPENDENT AUDITORS' REPORT (Continued)

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

We previously audited Kidango, Inc.'s 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 23, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, 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, Schedule of Expenditures of State Categories with Subcontract Detail (Various Contracts), 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, Schedule of Expenditures of State Categories with Subcontract Detail (Various Contracts), 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 October 31, 2022, on our consideration of Kidango, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to solely describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Kidango, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Kidango, Inc.'s internal control over financial reporting and compliance.

Vorwin, Heyn + Co.

Calabasas, California
October 31, 2022

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022			Comparative Total June 30, 2021
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2022	
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 6,061,106	\$ 2,868,755	\$ 8,929,861	\$ 5,450,473
Short-term investments	4,888,904	-	4,888,904	6,425,824
Grants and contributions receivable, net	4,939,287	-	4,939,287	5,290,064
Accounts receivable, net of allowance of \$70,203 and \$226,194 respectively	305,137	-	305,137	271,799
Receivable from related entities	119,884	-	119,884	14,297
Prepaid expenses	676,306	-	676,306	365,682
Total current assets	16,990,624	2,868,755	19,859,379	17,818,139
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	7,855,699	-	7,855,699	8,466,737
DEPOSITS	226,193	-	226,193	201,222
TOTAL ASSETS	\$ 25,072,516	\$ 2,868,755	\$ 27,941,271	\$ 26,486,098
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 2,120,198	\$ -	\$ 2,120,198	\$ 3,078,428
Accrued payroll and related liabilities	3,556,386	-	3,556,386	2,042,505
Current portion – mortgage payable	198,324	-	198,324	190,561
Line of Credit	-	-	-	2,000,000
Due to funder	2,426,146	-	2,426,146	440,179
Child development reserves	4,788,840	-	4,788,840	3,852,763
Total current liabilities	13,089,894	-	13,089,894	11,604,436
MORTGAGE PAYABLE	403,136	-	403,136	601,420
TOTAL LIABILITIES	13,493,030	-	13,493,030	12,205,856
NET ASSETS				
Without donor restrictions				
Undesignated	6,273,216	-	6,273,216	7,539,109
Designated by the Board - Equipment Fund	5,306,270	-	5,306,270	5,632,760
With donor restrictions	-	2,868,755	2,868,755	1,108,373
TOTAL NET ASSETS	11,579,486	2,868,755	14,448,241	14,280,242
TOTAL LIABILITIES AND NET ASSETS	\$ 25,072,516	\$ 2,868,755	\$ 27,941,271	\$ 26,486,098

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, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022			Comparative Total June 30, 2021
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2022	
REVENUES, GAINS, AND OTHER SUPPORT				
Grants and contracts	\$ 62,083,687	\$ 2,624,819	\$ 64,708,506	\$ 56,668,390
Donations and contributions	705,183	738,840	1,444,023	1,963,537
Parent fees	956,038	-	956,038	1,097,555
Other earned income	996,705	-	996,705	698,251
Cash and investment income:				
Realized/unrealized gain in investments, net	(1,033,856)	-	(1,033,856)	1,137,793
Interest and dividends, net	180,729	-	180,729	142,403
Contract settlements	9,257	-	9,257	(556,083)
Other income	142,680	-	142,680	229,427
Net assets released from donor restrictions	<u>1,603,277</u>	<u>(1,603,277)</u>	<u>-</u>	<u>-</u>
Total revenues, gains, and other support	65,643,700	1,760,382	67,404,082	61,381,273
EXPENSES				
Operating programs:				
California Department of Education programs	42,075,002	-	42,075,002	37,997,191
School district grants program	3,077,103	-	3,077,103	3,265,258
Subsidiary programs	973,586	-	973,586	1,106,075
Mental health and development services	3,160,146	-	3,160,146	2,960,273
Voucher programs	506,384	-	506,384	256,109
Head Start support services program	14,472,665	-	14,472,665	11,786,638
Other programs	2,185,892	-	2,185,892	2,444,922
General and Administration:				
Unrestricted and building fund general	<u>185,268</u>	<u>-</u>	<u>185,268</u>	<u>185,251</u>
Total expenses	66,636,046	-	66,636,046	60,001,717
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	(992,346)	1,760,382	768,036	1,379,556
NON-OPERATING REVENUE (EXPENSES)				
(Loss) gain on disposal of assets	5,179	-	5,179	6,537
Depreciation expense and amortization	(278,726)	-	(278,726)	(278,124)
Additions/deletions to equipment fund:				
Additions to equipment fund	260,622	-	260,622	1,002,814
Deletions to equipment fund	<u>(587,112)</u>	<u>-</u>	<u>(587,112)</u>	<u>(514,458)</u>
Total non-operating (expenses) revenue	<u>(600,037)</u>	<u>-</u>	<u>(600,037)</u>	<u>216,769</u>
CHANGE IN NET ASSETS	(1,592,383)	1,760,382	167,999	1,596,325
NET ASSETS, beginning of year	<u>13,171,869</u>	<u>1,108,373</u>	<u>14,280,242</u>	<u>12,683,917</u>
NET ASSETS, end of year	<u>\$ 11,579,486</u>	<u>\$ 2,868,755</u>	<u>\$ 14,448,241</u>	<u>\$ 14,280,242</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, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

2022

	California Departments of Education & Social Services (Program)	Unified School District Grants (Program)	Community Family Services Subsidiary (Program)	Mental Health and Developmental Services		Vouchers (Program)	Head Start & Early Head Start Support Services (Program)	Other Services (Program)	Unrestricted and Building Fund (General)	Total June 30, 2022	Comparative Total June 30, 2021
				(Program)	(Fundraising)						
Salaries and related expenses:											
Salaries	25,489,785	2,122,532	231,806	2,290,291	2,791	311,152	6,855,907	967,198	-	38,271,462	32,560,919
Payroll taxes	1,842,968	164,566	6,133	194,250	-	34,254	622,711	71,134	-	2,936,016	2,712,160
Employee benefits	3,339,695	267,010	13,726	306,072	35	63,536	1,106,555	126,376	-	5,223,005	4,589,650
	<u>30,672,448</u>	<u>2,554,108</u>	<u>251,665</u>	<u>2,790,613</u>	<u>2,826</u>	<u>408,942</u>	<u>8,585,173</u>	<u>1,164,708</u>	<u>-</u>	<u>46,430,483</u>	<u>39,862,729</u>
Supplies and Operating expenses:											
Administrative	432,768	43,679	2,565	39,837	250	8,278	222,958	151,246	113,272	1,014,853	784,908
Books and supplies	2,387,999	201,224	2,729	28,154	1,436	21,585	420,568	529,567	1,258	3,594,520	2,871,437
Capital expenses	173,225	-	-	-	-	-	34,530	33,185	19,682	260,622	953,958
Interest expense	-	-	-	-	-	-	-	28,225	-	28,225	36,085
Minor equipment and improvements	150,094	9,465	255	5,457	-	2,439	54,836	9,711	-	232,257	1,005,090
Occupancy - Other	1,393,852	118,855	448	44,848	-	20,818	360,155	44,474	-	1,983,450	2,049,453
Other expenses	752,475	39,507	1,139	46,862	210	9,422	434,759	48,871	356	1,333,601	931,340
Professional services	5,180,691	99,750	711,232	73,453	-	24,149	3,990,636	118,743	50,700	10,249,354	9,987,835
Rent	931,450	10,515	3,553	126,200	-	10,751	369,050	57,162	-	1,508,681	1,518,882
	<u>11,402,554</u>	<u>522,995</u>	<u>721,921</u>	<u>364,811</u>	<u>1,896</u>	<u>97,442</u>	<u>5,887,492</u>	<u>1,021,184</u>	<u>185,268</u>	<u>20,205,563</u>	<u>20,138,988</u>
Subtotal	42,075,002	3,077,103	973,586	3,155,424	4,722	506,384	14,472,665	2,185,892	185,268	66,636,046	60,001,717
Non-Operating Expenses:											
Depreciation expense	196,588	13,735	408	9,794	-	3,062	37,522	15,344	2,273	278,726	278,124
Total Functional Expenses	<u>\$ 42,271,590</u>	<u>\$ 3,090,838</u>	<u>\$ 973,994</u>	<u>\$ 3,165,218</u>	<u>\$ 4,722</u>	<u>\$ 509,446</u>	<u>\$ 14,510,187</u>	<u>\$ 2,201,236</u>	<u>\$ 187,541</u>	<u>\$ 66,914,772</u>	<u>\$ 60,279,841</u>

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	2022			Comparative Total June 30, 2021
	Without Donor Restrictions	With Donor Restrictions	Total June 30, 2022	
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$ (1,592,383)	\$ 1,760,382	\$ 167,999	\$ 1,596,325
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:				
Contribution of Property and Equipment	-	-	-	(370,000)
Depreciation expense and amortization	278,726	-	278,726	278,124
Depreciation/Deletions to equipment fund	587,112	-	587,112	514,458
Net realized/unrealized gain on investments	1,033,856	-	1,033,856	(1,137,793)
Change in allowance for accounts receivable	(155,991)	-	(155,991)	13,176
Loss (gain) on disposal of assets	-	-	-	(6,537)
Change in assets and liabilities:				
Accounts receivable	(33,338)	-	(33,338)	(98,628)
Grants and contributions receivable, net	350,777	-	350,777	(366,640)
Receivable from related entities	(105,587)	-	(105,587)	89,165
Prepaid expenses	(310,624)	-	(310,624)	71,035
Deposits	(24,971)	-	(24,971)	(30,560)
Accounts payable and accrued expenses	(958,230)	-	(958,230)	1,219,240
Accrued payroll and related liabilities	1,513,881	-	1,513,881	208,801
Due to funder	1,985,967	-	1,985,967	186,541
Child development reserves	936,077	-	936,077	558,800
Net cash (used in) provided by operating activities	<u>3,505,272</u>	<u>1,760,382</u>	<u>5,265,654</u>	<u>2,725,507</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of equipment and improvements	-	-	-	(364,371)
Purchases/Additions to equipment fund, net of donation	(260,622)	-	(260,622)	(632,814)
Proceeds on disposal of assets	5,822	-	5,822	6,537
Purchases and sales of investments, net of income and fees	659,055	-	659,055	34,712
Net cash (used in) provided by investing activities	<u>404,255</u>	<u>-</u>	<u>404,255</u>	<u>(955,936)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds received on line of credit	-	-	-	3,100,000
Payments on Line of Credit, net of \$7,918 in interest	(2,000,000)	-	(2,000,000)	(1,100,000)
Payments on mortgage, net of \$28,225 in interest	(190,521)	-	(190,521)	(183,056)
Payments on capital lease	-	-	-	(8,677)
Net cash used in financing activities	<u>(2,190,521)</u>	<u>-</u>	<u>(2,190,521)</u>	<u>1,808,267</u>
NET CHANGE IN CASH AND CASH EQUIVALENTS	<u>1,719,006</u>	<u>1,760,382</u>	<u>3,479,388</u>	<u>3,577,838</u>
CASH AND CASH EQUIVALENTS, beginning of year	<u>4,342,100</u>	<u>1,108,373</u>	<u>5,450,473</u>	<u>1,872,635</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 6,061,106</u>	<u>\$ 2,868,755</u>	<u>\$ 8,929,861</u>	<u>\$ 5,450,473</u>
Supplemental cash flow information:				
Cash paid for interest	<u>\$ 36,143</u>	<u>\$ -</u>	<u>\$ 36,143</u>	<u>\$ 36,085</u>

See accompanying auditors' reports and notes to financial statements.

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fund Accounting

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

Basis of Presentation and Net Assets

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

- *Net assets without donor restrictions.* Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting for the nature of the Agency, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- *Net assets with donor restrictions.* Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a particular future period or are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor's restriction nor by the passage of time. The Agency's unspent contributions are classified in this class if the donor limited their use, as are the unspent appreciation of its donor-restricted endowment funds. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as donor restricted until the specified asset is placed in service by the Agency, unless the donor provides more specific directions about the period of its use. Total net assets with donor restrictions at June 30, 2022 were \$2,868,755.

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, 2022

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 \$70,203 at June 30, 2022.

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
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2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Property, Equipment, and Leasehold Improvements – Continued

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

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

Employee Benefits

Accumulated unpaid employee vacation benefits are recognized as a liability of the Agency. The maximum carryover vacation benefits are 240 hours. The total accrued liability at June 30, 2022 was \$1,948,936, and is included in accrued payroll and related liabilities on the statement of financial position. Sick leave benefits are accumulated for each employee. The employees do not gain vested rights to sick leave. Accumulated sick leave benefits are not recognized as liabilities of the Agency as payment of such benefits is not probable or estimable.

Accounting for Contributions

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

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Adopted Accounting Pronouncement

In September 2020, the FASB amended guidance regarding the way nonprofit organizations report nonfinancial assets, including donated goods and rent, in-kind professional services, etc. The amendment requires contributed nonfinancial assets to be presented separately from cash and other financial assets on the statement of activities, and the footnote disclosure must include a disaggregation by type, donor restrictions, if applicable, and other details about the nature and valuation of the nonfinancial assets received. The new standard is effective for fiscal years beginning after June 15, 2021, and could have an impact on the Agency's reporting of contributed nonfinancial assets. During the year ended June 30, 2022 the Agency adopted Accounting Standards Update, ASU 2020-07, *Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*.

Contributed Goods and Services

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

Government Revenue

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

Revenue Recognition

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

Grant arrangements have been evaluated and determined to be nonreciprocal, meaning the granting entity has not received 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.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Allocation of Expenses

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

Cost Allocation Plan

The Agency updates its cost allocation plan annually and obtains approval from its Board of Directors. The indirect cost allocation plan is on file in the Agency's main accounting office. The costs of operating the various programs and other activities have been summarized on a functional basis. The costs have been allocated among the program and supporting services benefited based upon management's estimate of time and effort recorded on functions related to the specific activity, space usage, or other relevant bases. Fundraising expenses for the year ended June 30, 2022 were \$12,636.

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 2021 comparative totals have been reclassified to conform with the 2022 reporting format.

Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Future Changes in Accounting Principles

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

Income Taxes

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

The Agency has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) Section 740-10, which clarifies the accounting for uncertainty in income taxes. ASC Section 740-10 prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. ASC Section 740-10 requires that an organization recognize in the financial statements the impact of the tax position if that position will more likely than not be sustained on audit, based on the technical merits of the position. As of and for the year ended June 30, 2022, 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, 2021, 2020, and 2019, 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, 2021, 2020, 2019, and 2018, are subject to examination by the Franchise Tax Board, generally for 4 years after they were filed.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Fair Value Measurements

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

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

The carrying amounts of cash and cash equivalents and accounts receivable approximate fair value because of the terms and relatively short maturity of these financial instruments. The alternative investments, 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.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(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, 2022 are Level 1 inputs.

Investments consist of the following at June 30, 2022:

	Total	Level 1
Alternative investments	\$ 160,555	\$ 160,555
Equities	3,075,693	3,075,693
Fixed income	<u>1,652,656</u>	<u>1,652,656</u>
Total investments	<u>\$ 4,888,904</u>	<u>\$ 4,888,904</u>

At June 30, 2022, 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)	\$ 175,882
Profit Sharing Dividend from NAIC	4,847
Realized and unrealized gain (loss) on investments, net	<u>(1,033,856)</u>
Total investment return	<u>\$ 853,127</u>

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)

4. PROPERTY, EQUIPMENT AND LEASEHOLD IMPROVEMENTS

Property, equipment and leasehold improvements consist of the following at June 30, 2022:

	Years of Useful Life	Amount
Building	40	\$ 2,249,394
Building improvements	10 to 15	3,094,864
Equipment	3 to 5	1,977,037
Land	Non-Depreciable	797,000
Leasehold improvements	10 to 15	4,588,956
Portable buildings	11 to 20	3,354,657
Vehicles	5	<u>625,337</u>
		16,687,245
Less accumulated depreciation		<u>(8,831,546)</u>
Property, equipment and leasehold improvements, net		<u>\$ 7,855,699</u>

For the year ended June 30, 2022 total depreciation expense was \$278,726.

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, 2022 was \$601,460. Total interest expense for the year ended June 30, 2022 was \$28,225.

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

<u>Year Ending June 30,</u>	<u>Amount</u>
2023	\$ 198,324
2024	206,404
2025	<u>196,732</u>
Total	601,460
Less current portion	<u>(198,324)</u>
Long-term mortgage payable	<u>\$ 403,136</u>

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

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(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, 2022. During the year ended June 30, 2022, the Agency incurred interest expense in the amount of \$7,918 on their line of credit. 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, 2022 was \$4,788,840, 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 \$4,788,840.

The reserve account balance of \$4,788,840 includes interest of \$771 that the bank paid on the account balances during the year ended June 30, 2022.

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, 2022
(CONTINUED)

9. LEASE COMMITMENTS

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

<u>Year Ending June 30:</u>	<u>Amount</u>
2023	\$ 1,370,194
2024	1,386,973
2025	1,437,546
2026	1,490,976
2027	1,547,418
Thereafter	<u>1,607,109</u>
Total	<u>\$ 8,840,216</u>

Total rent expense for the year ended June 30, 2022 was \$1,508,681.

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, 2022, the Agency made matching contributions to the retirement plan in the amount of \$494,685.

KIDANGO, INC.
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FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)

11. NET ASSETS WITH DONOR RESTRICTIONS

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

Net assets with donor restrictions were released by incurring expenses, satisfying the restricted purposes or by occurrence of other events specified by donors. Net assets with donor restrictions at June 30, 2022, consist of amounts restricted by donor-imposed stipulations.

The activity for the year ended June 30, 2022 is as follows:

Source	Balance at 6/30/21	Income	Expenditures	Balance at 6/30/22
CDE / CDSS Stipends	\$ -	\$ 2,101,753	\$ (169,004)	\$ 1,932,749
First 5 programs	640,721	468,144	(655,830)	453,035
Foundation support	417,651	738,839	(723,520)	432,970
Other	50,001	54,923	(54,923)	50,001
Total	<u>\$ 1,108,373</u>	<u>\$ 3,363,659</u>	<u>\$ (1,603,277)</u>	<u>\$ 2,868,755</u>

12. COST ALLOCATION PLAN

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

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

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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

12. COST ALLOCATION PLAN – Continued

Cost Allocation Plan - Continued

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

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

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

Indirect costs are allocated as follows:

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

KIDANGO, INC.
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FOR THE YEAR ENDED JUNE 30, 2022
(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, 2022:

Total assets	\$ 343,247
Total liabilities	<u>\$ 194,510</u>
Total ending net assets	<u>\$ 148,737</u>
Total revenue and support	\$ 990,753
Total expenses	<u>\$ 990,453</u>
Change in net assets	<u>\$ 300</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, 2022. 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, 2022:

School Districts:	<u>Amount</u>
New Haven Unified School District	\$ 2,703,627
San Lorenzo Unified School District	258,196
Subsidiary Program:	
Community Family Services	<u>973,994</u>
Total subcontractor agreements	<u>\$ 3,935,817</u>

To further assist these programs, the Agency provided \$113,208 under its Child Care Food Program Agreement No. 01-1904-1A with the CDE for the year ended June 30, 2022. Revenue of \$113,208 was reported as restricted income for the years ended June 30, 2022. Related expenses of \$113,208 were reported as reimbursable expenses for the year ended June 30, 2022.

KIDANGO, INC.
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NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022
(CONTINUED)

15. LIQUIDITY AND FUNDS AVAILABLE

The total financial assets held by the Agency at June 30, 2022 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, 2022</u>
Financial assets:	
Cash and cash equivalents	\$ 8,929,861
Short-term investments	4,888,904
Grants and contributions receivable, net	4,939,287
Accounts receivable, net of allowance	305,137
Receivables from related entities	<u>119,884</u>
Total financial assets	19,183,073
Less assets unavailable for general expenditures within one year:	
California Departments of Education and Social Services reserve	(4,788,840)
Donor Restricted Funds – With Donor Restrictions Net Assets	<u>(2,868,755)</u>
	<u>7,657,595</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 11,525,478</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, 2022
(CONTINUED)

16. CONCENTRATION OF CREDIT RISK AND REVENUE SOURCES

During the year ended June 30, 2022, the Agency had three major revenue sources. The California Department of Education, which accounted for approximately 39%, the California Department of Social Services, which accounted for approximately 19%, and the US Department of Health & Human Services, Office of Head Start, which accounted for approximately 19% 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, 2022 were approximately \$11,892,170.

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, 2022, investments that were uninsured totaled approximately \$4,638,904.

17. SUBSEQUENT EVENTS

The Agency has evaluated events subsequent to June 30, 2022, to assess the need for potential recognition or disclosure in the financial statements. Such events were evaluated through October 31, 2022, 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, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	Without Donor Restrictions		With Donor Restrictions	Total June 30, 2022	Comparative Total June 30, 2021
	Unrestricted & Building Fund	Operating Programs			
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 6,061,106	\$ -	\$ 2,868,755	\$ 8,929,861	\$ 5,450,473
Short-term investments	4,888,904	-	-	4,888,904	6,425,824
Grants and contributions receivable	-	4,939,287	-	4,939,287	5,290,064
Accounts receivable, net of allowance of \$70,203 and \$226,184 respectively	-	305,137	-	305,137	271,799
Receivable from related entities	-	119,884	-	119,884	14,297
Prepaid expenses	676,306	-	-	676,306	365,682
Total current assets	11,626,316	5,364,308	2,868,755	19,859,379	17,818,139
NET PROPERTY, EQUIPMENT, AND LEASEHOLD IMPROVEMENTS	7,855,699	-	-	7,855,699	8,466,737
DEPOSITS	226,193	-	-	226,193	201,222
TOTAL ASSETS	\$ 19,708,208	\$ 5,364,308	\$ 2,868,755	\$ 27,941,271	\$ 26,486,098
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable and accrued expenses	\$ 2,120,198	\$ -	\$ -	\$ 2,120,198	\$ 3,078,428
Accrued payroll and related liabilities	3,556,386	-	-	3,556,386	2,042,505
Current portion – mortgage payable	198,324	-	-	198,324	190,561
Line of Credit	-	-	-	-	2,000,000
Due to Funder	-	2,426,146	-	2,426,146	440,179
Due to/(from) other funds	1,850,678	(1,850,678)	-	-	-
Child development reserves	-	4,788,840	-	4,788,840	3,852,763
Total current liabilities	7,725,586	5,364,308	-	13,089,894	11,604,436
MORTGAGE PAYABLE	403,136	-	-	403,136	601,420
NET ASSETS	11,579,486	-	2,868,755	14,448,241	14,280,242
TOTAL LIABILITIES AND NET ASSETS	\$ 19,708,208	\$ 5,364,308	\$ 2,868,755	\$ 27,941,271	\$ 26,486,098

KIDANGO, INC.
(A California Non-Profit Corporation)
COMBINING SCHEDULE OF ACTIVITIES – ALL PROGRAMS
FOR THE YEAR ENDED JUNE 30, 2022
(WITH COMPARATIVE TOTALS FOR 2021)

	Operating Programs							Unrestricted Programs & Building Fund	Total June 30, 2022	Comparative Total June 30, 2021
	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	\$ 26,364,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364,175	\$ 35,829,338
State Department of Social Services	12,552,094	-	-	-	-	-	-	-	12,552,094	-
School District revenue	-	2,961,823	-	-	-	-	-	-	2,961,823	3,177,670
Child and Adult Care Food Programs	1,407,364	113,208	-	-	-	-	-	-	1,520,572	865,662
Head Start/Early Head Start	-	-	-	-	-	14,510,187	-	-	14,510,187	11,707,446
Community Family Services	-	-	973,994	-	-	-	-	-	973,994	1,090,529
Regional Center and Vouchers	-	-	-	940,303	509,446	-	-	-	1,449,749	1,192,632
County and City contracts	640,023	15,807	-	1,919,177	-	-	55,843	-	2,630,850	2,620,619
Parent fees and earned income	956,038	-	-	-	-	-	996,705	-	1,952,743	1,795,806
Cash and investment income	-	-	-	-	-	-	(868,139)	15,012	(853,127)	1,280,196
Donations and fundraising	-	-	-	14,382	-	-	1,407,550	6,771	1,428,703	1,749,171
Contract settlements	-	-	-	-	-	-	-	9,257	9,257	(556,083)
Other income	-	-	-	-	-	-	45,000	97,680	142,680	229,427
Total revenue	41,919,694	3,090,838	973,994	2,873,862	509,446	14,510,187	1,636,959	128,720	65,643,700	60,982,413
EXPENDITURES										
Salaries and related expenses:										
Salaries	25,489,785	2,122,532	231,806	2,293,082	311,152	6,855,907	967,198	-	38,271,462	32,560,919
Payroll taxes	1,842,968	164,566	6,133	194,250	34,254	622,711	71,134	-	2,936,016	2,712,160
Employee benefits	3,339,695	267,010	13,726	306,107	63,536	1,106,555	126,376	-	5,223,005	4,589,650
	30,672,448	2,554,108	251,665	2,793,439	408,942	8,585,173	1,164,708	-	46,430,483	39,862,729
Supplies and Operating expenses:										
Administrative	432,768	43,679	2,565	40,087	8,278	222,958	151,246	113,272	1,014,853	784,908
Books and supplies	2,387,999	201,224	2,729	29,590	21,585	420,568	529,567	1,258	3,594,520	2,871,437
Capital expenses	173,225	-	-	-	-	34,530	33,185	19,682	260,622	953,958
Interest expense	-	-	-	-	-	-	28,225	-	28,225	36,085
Minor equipment and improvements	150,094	9,465	255	5,457	2,439	54,836	9,711	-	232,257	1,005,090
Occupancy - Other	1,393,852	118,855	448	44,848	20,818	360,155	44,474	-	1,983,450	2,049,453
Other expenses	752,475	39,507	1,139	47,072	9,422	434,759	48,871	356	1,333,601	931,340
Professional services	5,180,691	99,750	711,232	73,453	24,149	3,990,636	118,743	50,700	10,249,354	9,987,835
Rent	931,450	10,515	3,553	126,200	10,751	369,050	57,162	-	1,508,681	1,518,882
	11,402,554	522,995	721,921	366,707	97,442	5,887,492	1,021,184	185,268	20,205,563	20,138,988
Total expenses	42,075,002	3,077,103	973,586	3,160,146	506,384	14,472,665	2,185,892	185,268	66,636,046	60,001,717
CHANGE IN NET ASSETS BEFORE NONOPERATING CHANGES	(155,308)	13,735	408	(286,284)	3,062	37,522	(548,933)	(56,548)	(992,346)	980,696
NON-OPERATING REVENUE (EXPENSES)										
Gain/(Loss) on disposal of assets	6,462	-	-	-	-	-	-	(1,283)	5,179	6,537
Depreciation expense	(196,588)	(13,735)	(408)	(9,794)	(3,062)	(37,522)	(15,344)	(2,273)	(278,726)	(278,124)
CHANGE IN NET ASSETS	\$ (345,434)	\$ -	\$ -	\$ (296,078)	\$ -	\$ -	\$ (564,277)	\$ (60,104)	\$ (1,265,893)	\$ 709,109

**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, 2022 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 October 31, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Kidango, Inc.'s internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Kidango, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Kidango, Inc. financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

Vorwin, Hagen + Co.

Calabasas, California
October 31, 2022



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, 2022. 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, 2022.

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 Auditor's 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.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on ABC Organization'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.

Report on Internal Control Over Compliance

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

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

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

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

Voxin, Hahn + Co.

Calabasas, California
October 31, 2022

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(FEIN: 94-2581686)

Grantor / Pass-Through Grantor / or Program Title	Federal CFDA Number	Entity Identifying Number	Program or Award Amount	Disbursements / Expenditures	Payments to Subrecipients
FEDERAL AWARDS:					
U.S. Department of Agriculture:					
Passed Through the California Department of Social Services Child and Adult Care Food Program	10.558	01-1904-1A	\$ 1,520,572	\$ 1,520,572	\$ -
Total U.S. Department of Agriculture:			\$ 1,520,572	\$ 1,520,572	\$ -
U.S. Department of Health & Human Services:					
Office of Head Start - Direct					
Head Start/Early Head Start	93.600	09HP000106-04-03	\$ 2,287,772	\$ 121,285	\$ -
Head Start/Early Head Start	93.600	09HE000938-01-01	1,073,686	267,247	-
Head Start/Early Head Start	93.600	09CH011611-02-01	10,255,390	9,754,690	-
Head Start/Early Head Start	93.600	09CH011611-02-02	5,604,562	2,658,237	-
			<u>19,221,410</u>	<u>12,801,459</u>	<u>-</u>
Passed Through the Community Assoc. for Preschool Education					
Early Head Start	93.600	3/1/22 - 2/28/23	412,800	148,608	-
Early Head Start	93.600	3/1/21 - 2/28/22	445,824	297,216	-
			<u>858,624</u>	<u>445,824</u>	<u>-</u>
Passed Through the Santa Clara County Office of Education					
Head Start	93.600	22-23-0477	722,728	722,728	-
			<u>722,728</u>	<u>722,728</u>	<u>-</u>
Passed Through the YMCA of the Central of Bay Area/ECE					
Head Start	93.600	07/01/21 - 06/30/22	300,441	300,442	-
Early Head Start	93.600	07/01/21 - 06/30/22	239,734	239,734	-
			<u>540,175</u>	<u>540,176</u>	<u>-</u>
Head Start	93.600		\$ 21,342,937	\$ 14,510,187	\$ -

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(FEIN: 94-2581686)
(CONTINUED)

<u>Grantor / Pass-Through Grantor / or Program Title</u>	<u>Federal CFDA Number</u>	<u>Entity Identifying Number</u>	<u>Program or Award Amount</u>	<u>Disbursements / Expenditures</u>	<u>Payments to Subrecipients</u>
Passed Through the California Department of Social Services					
CCDF Cluster:					
General Child Care and Development Center Pilot-SCC	93.596	CCTR - 1009	\$ 782,808	\$ 438,814	\$ -
General Child Care and Development Center Pilot-SCC	93.575	CCTR - 1009	1,861,753	1,043,632	-
General Child Care and Development Center Pilot-Alameda	93.596	CCTR - 1008	876,138	708,293	-
General Child Care and Development Center Pilot-Alameda	93.575	CCTR - 1008	1,958,899	1,583,626	-
General Child Care and Development Center-Contra Costa	93.596	CCTR - 1007	28,089	-	-
General Child Care and Development Center-Contra Costa	93.575	CCTR - 1007	59,307	-	-
Family Child Care Homes	93.596	CFCC - 1000	939,828	794,697	-
Family Child Care Homes	93.575	CFCC - 1000	602,323	509,311	-
CDSS Stipend	93.596/93.575	None Assigned	678,000	169,004	-
CCDBG CRRSA CDSS / CDE Contracts	93.596/93.575	Vendor #499090	1,243,297	-	-
			<u>9,030,442</u>	<u>5,247,377</u>	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes	93.596	CFCC - 1019	250,996	203,868	-
Family Child Care Homes	93.575	CFCC - 1019	156,386	127,022	-
Family Child Care Homes-Stipend	93.596/93.575	None Assigned	37,800	36,000	-
			<u>445,182</u>	<u>366,890</u>	-
Total Child Care and Development Fund Cluster	93.596/93.575		<u>9,475,624</u>	<u>5,614,267</u>	-
Total U.S. Department of Health and Human Services:			<u>\$ 30,818,561</u>	<u>\$ 20,124,454</u>	<u>\$ -</u>
TOTAL FEDERAL EXPENDITURES:			<u>\$ 32,339,132</u>	<u>\$ 21,645,026</u>	<u>\$ -</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022
(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 - 1009	\$ 3,690,637	\$ 2,068,840	\$ -
General Child Care and Development Center Pilot-Alameda		CCTR - 1008	3,565,748	2,882,647	-
General Child Care and Development Center-Contra Costa		CCTR - 1007	107,557	-	-
Family Child Care Homes		CFCC - 1000	<u>2,782,987</u>	<u>2,353,230</u>	<u>-</u>
			10,146,929	7,304,717	-
Passed Through the California Department of Education					
California State Preschool Pilot-SCC		CSPP - 1017	11,496,613	10,645,015	-
California State Preschool Pilot-Alameda		CSPP - 1016	15,203,144	13,674,199	-
California State Preschool-Contra Costa		CSPP - 1015	<u>1,983,199</u>	<u>2,044,961</u>	<u>-</u>
			28,682,956	26,364,175	-
Passed Through the New Haven Unified School District					
California State Preschool		CSPP - 1020	3,342,803	2,703,627	-
Passed Through the San Lorenzo Unified School District-					
California State Preschool		CSPP - 1023	284,122	258,196	-
Passed Through the Community Family Services, Inc.					
Family Child Care Homes		CFCC - 1019	747,447	607,104	-
Passed Through the Santa Clara County					
Mental Health Services		4408	<u>1,752,108</u>	<u>1,752,108</u>	<u>-</u>
			TOTAL STATE EXPENDITURES:	\$ 44,956,365	\$ 38,989,927
			TOTAL FEDERAL AND STATE EXPENDITURES:	\$ 77,295,497	\$ 60,634,953

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022. 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, 2022.

4. LOAN AND LOAN GUARANTEE

Kidango, Inc. did not have any balances of loan and loan guarantee programs outstanding at June 30, 2022 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, 2022

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)

93.596/93.575

Name of Federal Program or Cluster

Child Care and Development Fund Cluster

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

\$ 750,000

Auditee qualified as low-risk auditee?

 X Yes _____ No

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CURRENT AND PRIOR YEARS FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022

CURRENT YEAR

2022 Findings:

There were no 2022 findings noted.

2022 Questioned Costs:

There were no 2022 questioned costs noted.

PRIOR YEARS

2021 Findings:

There were no 2021 findings noted.

2021 Questioned Costs:

There were no 2021 questioned costs noted.

2020 Findings:

There were no 2020 findings noted.

2020 Questioned Costs:

There were no 2020 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, 2022

	California Department of Education – Programs						Subtotal CDE Operating Programs
	State Preschool		State Preschool		State Preschool		
	CDE CSPP-1015 (Contra Costa)	QRIS Supplemental (Contra Costa)	CDE CSPP-1016 (Alameda)	QRIS Supplemental (Alameda)	CDE CSPP-1017 (Santa Clara)	QRIS Supplemental (Santa Clara)	
REVENUE							
Grants:							
State Department of Education	\$ 2,044,961	\$ -	\$ 13,674,199	\$ -	\$ 10,645,015	\$ -	\$ 26,364,175
State Department of Social Services	-	-	-	-	-	-	-
School District revenue	-	-	-	-	-	-	-
Child and Adult Care Food Programs	87,908	-	572,710	-	365,345	-	1,025,963
Community Family Services	-	-	-	-	-	-	-
County contracts	-	36,916	-	314,910	-	96,325	448,151
Parent fees	76,242	-	-	-	-	-	76,242
Other income	456	-	2,459	-	1,951	-	4,866
Total revenue	2,209,567	36,916	14,249,368	314,910	11,012,311	96,325	27,919,397
EXPENDITURES							
Salaries and related expenses:							
Salaries	1,445,135	11,000	9,346,702	192,264	7,129,684	49,942	18,174,727
Payroll taxes	113,888	683	711,352	16,704	495,919	2,535	1,341,081
Employee benefits	207,496	888	1,279,904	20,630	888,622	3,298	2,400,838
Total salaries and related expenses	1,766,519	12,571	11,337,958	229,598	8,514,225	55,775	21,916,646
Supplies and Operating expenses:							
Administrative	20,733	7,394	145,007	28,842	106,515	14,251	322,742
Books and supplies	171,128	10,121	1,075,610	16,550	721,120	13,136	2,007,665
Capital expenses	7,402	-	40,199	-	98,565	-	146,166
Interest expense	-	-	-	-	-	-	-
Minor equipment and improvements	16,128	-	63,136	12,599	40,576	-	132,439
Occupancy - Other	134,618	258	474,117	982	510,122	498	1,120,595
Other expenses	39,332	4,879	275,551	18,547	210,297	9,402	558,008
Professional services	70,317	1,667	503,381	6,338	355,598	3,213	940,514
Rent	11,668	26	234,007	98	412,657	50	658,506
Total supplies and operating expenses	471,326	24,345	2,811,008	83,956	2,455,450	40,550	5,886,635
Depreciation expense	8,992	-	100,402	1,356	42,636	-	153,386
Total expenses	2,246,837	36,916	14,249,368	314,910	11,012,311	96,325	27,956,667
CHANGE IN NET ASSETS	\$ (37,270)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (37,270)

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, 2022
(CONTINUED)

	Subtotal CDE Operating Programs (previous page)	California Department of Social Services - Programs						Total CDE and CDSS Operating Programs
		Family Child Care Homes CFCC-1000	General Child Care Center		General Child Care Center		Stipend Allocation Kidango	
			CDSS CCTR-1008 (Alameda)	QRIS Supplemental (Alameda)	Child Care CCTR-1009 (Santa Clara)	QRIS Supplemental (Santa Clara)		
REVENUE								
Grants:								
State Department of Education	\$ 26,364,175	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,364,175
State Department of Social Services	-	3,657,238	5,174,566	-	3,551,286	-	169,004	12,552,094
School District revenue	-	-	-	-	-	-	-	-
Child and Adult Care Food Programs	1,025,963	-	267,924	-	113,477	-	-	1,407,364
Community Family Services	-	-	-	-	-	-	-	-
County contracts	448,151	-	-	187,749	-	4,123	-	640,023
Parent fees	76,242	-	725,740	-	154,056	-	-	956,038
Other income	4,866	-	1,003	-	593	-	-	6,462
Total revenue	27,919,397	3,657,238	6,169,233	187,749	3,819,412	4,123	169,004	41,926,156
EXPENDITURES								
Salaries and related expenses:								
Salaries	18,174,727	926,682	4,425,972	35,352	1,924,448	1,600	1,004	25,489,785
Payroll taxes	1,341,081	29,542	325,901	3,048	143,213	183	-	1,842,968
Employee benefits	2,400,838	66,735	595,343	3,966	272,575	238	-	3,339,695
	21,916,646	1,022,959	5,347,216	42,366	2,340,236	2,021	1,004	30,672,448
Supplies and Operating expenses:								
Administrative	322,742	5,019	70,011	4,954	28,949	1,093	-	432,768
Books and supplies	2,007,665	2,585	110,624	135,853	131,272	-	-	2,387,999
Capital expenses	146,166	-	17,162	-	9,897	-	-	173,225
Interest expense	-	-	-	-	-	-	-	-
Minor equipment and improvements	132,439	819	10,253	-	6,583	-	-	150,094
Occupancy - Other	1,120,595	1,676	196,125	173	75,245	38	-	1,393,852
Other expenses	558,008	10,933	127,222	3,269	52,322	721	-	752,475
Professional services	940,514	2,598,596	190,380	1,117	1,281,838	246	168,000	5,180,691
Rent	658,506	13,303	191,906	17	67,714	4	-	931,450
	5,886,635	2,632,931	913,683	145,383	1,653,820	2,102	168,000	11,402,554
Depreciation expense	153,386	1,348	28,184	-	13,670	-	-	196,588
Total expenses	27,956,667	3,657,238	6,289,083	187,749	4,007,726	4,123	169,004	42,271,590
CHANGE IN NET ASSETS	\$ (37,270)	\$ -	\$ (119,850)	\$ -	\$ (188,314)	\$ -	\$ -	\$ (345,434)

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, 2022
(CONTINUED)

	School District Funding					Subsidiary Program		
	New Haven USD		San Lorenzo USD		Total School Districts Programs	Community Family Services Child Care Homes CFCC-1019	Stipend Allocation Community Family Services	Total Subsidiary Program
	State Preschool CSPP-1020	QRIS Supplemental	State Preschool CSPP-1023	QRIS Supplemental				
REVENUE								
Grants:								
State Department of Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Department of Social Services	-	-	-	-	-	-	-	-
School District revenue	2,703,627	-	258,196	-	2,961,823	-	-	-
Child and Adult Care Food Programs	100,418	-	12,790	-	113,208	-	-	-
Community Family Services	-	-	-	-	-	937,994	36,000	973,994
County contracts	-	13,996	-	1,811	15,807	-	-	-
Parent fees	-	-	-	-	-	-	-	-
Other income	-	-	-	-	-	-	-	-
Total revenue	2,804,045	13,996	270,986	1,811	3,090,838	937,994	36,000	973,994
EXPENDITURES								
Salaries and related expenses:								
Salaries	1,946,414	2,753	172,165	1,200	2,122,532	231,806	-	231,806
Payroll taxes	148,714	277	15,484	91	164,566	6,133	-	6,133
Employee benefits	238,142	361	28,388	119	267,010	13,726	-	13,726
	2,333,270	3,391	216,037	1,410	2,554,108	251,665	-	251,665
Supplies and Operating expenses:								
Administrative	29,444	10,605	3,229	401	43,679	2,565	-	2,565
Books and supplies	173,975	-	27,249	-	201,224	2,729	-	2,729
Capital expenses	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Minor equipment and improvements	8,701	-	764	-	9,465	255	-	255
Occupancy - Other	109,614	-	9,241	-	118,855	448	-	448
Other expenses	35,820	-	3,687	-	39,507	1,139	-	1,139
Professional services	91,641	-	8,109	-	99,750	675,232	36,000	711,232
Rent	9,273	-	1,242	-	10,515	3,553	-	3,553
	458,468	10,605	53,521	401	522,995	685,921	36,000	721,921
Depreciation expense	12,307	-	1,428	-	13,735	408	-	408
Total expenses	2,804,045	13,996	270,986	1,811	3,090,838	937,994	36,000	973,994
CHANGE IN NET ASSETS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED EQUIPMENT EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2022

Kidango, Inc. Direct Funding

	State Preschool CSPP-1015 (Contra Costa)	State Preschool CSPP-1016 (Alameda)	State Preschool CSPP-1017 (Santa Clara)	Family Child Care Homes CFCC-1000	General Child Care CCTR-1008 (Alameda)	General Child Care CCTR-1009 (Santa Clara)	Total Kidango, Inc. Programs
Capitalized equipment expensed on the AUD with prior written CDE approval:							
Item:							
Ford F150 2021 model (2 pickup trucks)	\$ 6,904	\$ 37,270	\$ 29,563	\$ -	\$ 15,208	\$ 8,980	\$ 97,925
Subtotal	<u>6,904</u>	<u>37,270</u>	<u>29,563</u>	<u>-</u>	<u>15,208</u>	<u>8,980</u>	<u>97,925</u>
Capitalized equipment expensed on the AUD without prior written CDE approval:							
Item:							
None	-	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total Equipment Expenditures	 <u>\$ 6,904</u>	 <u>\$ 37,270</u>	 <u>\$ 29,563</u>	 <u>\$ -</u>	 <u>\$ 15,208</u>	 <u>\$ 8,980</u>	 <u>\$ 97,925</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, 2022

	Kidango, Inc. Direct Funding						
	State Preschool CSPP-1015 (Contra Costa)	State Preschool CSPP-1016 (Alameda)	State Preschool CSPP-1017 (Santa Clara)	Family Child Care Homes CFCC-1000	General Child Care CCTR-1008 (Alameda)	General Child Care CCTR-1009 (Santa Clara)	Total Kidango, Inc. Programs
Unit Cost Under \$10,000 Per Item:							
Item:							
Air conditioning System-Server Rm #2	\$ 498	\$ 2,929	\$ 2,286	\$ -	\$ 1,954	\$ 917	\$ 8,584
New Flooring - 4 classrooms (each below \$10,000)	-	-	31,516	-	-	-	31,516
New Counter tops - 4 classrooms (each below \$10,000)	-	-	35,200	-	-	-	35,200
Subtotal	<u>498</u>	<u>2,929</u>	<u>69,002</u>	<u>-</u>	<u>1,954</u>	<u>917</u>	<u>75,300</u>
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
None	-	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Unit Cost \$10,000 or More Per Item							
With Prior Written Approval:							
Item:							
None	-	-	-	-	-	-	-
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures for Renovations and Repairs	<u>\$ 498</u>	<u>\$ 2,929</u>	<u>\$ 69,002</u>	<u>\$ -</u>	<u>\$ 1,954</u>	<u>\$ 917</u>	<u>\$ 75,300</u>

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

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF CLAIMED ADMINISTRATIVE COSTS
FOR THE YEAR ENDED JUNE 30, 2022

	Kidango, Inc.						School Districts		Subsidiary	Total Costs
	State Preschool CSPP-1015 (Contra Costa)	State Preschool CSPP-1016 (Alameda)	State Preschool CSPP-1017 (Santa Clara)	Family Child Care Homes CFCC-1000	General Child Care CCTR-1008 (Alameda)	General Child Care CCTR-1009 (Santa Clara)	New Haven USD State Preschool CSPP-1020	San Lorenzo USD State Preschool CSPP-1023	Community Family Services Child Care Homes CFCC-1019	
Salaries:										
Certified salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Classified salaries	18,995	502,021	429,006	154,777	51,566	23,077	34,810	4,701	44,806	1,263,759
Employee benefits	1,453	38,405	32,819	8,745	3,945	1,765	2,663	360	739	90,894
Books and supplies	-	-	-	-	-	-	-	-	-	-
Services and other										
Operating expenses	3,080	19,194	13,514	469	9,306	4,043	4,018	481	127	54,232
Capital expenditures	7,402	40,199	31,850	-	17,162	9,897	-	-	-	106,510
Depreciation expense	-	-	-	-	-	-	-	-	-	-
Indirect Costs	222,231	1,420,250	1,088,918	363,981	621,286	398,007	277,739	26,409	93,060	4,511,881
Total Administrative Costs	<u>\$ 253,161</u>	<u>\$ 2,020,069</u>	<u>\$ 1,596,107</u>	<u>\$ 527,972</u>	<u>\$ 703,265</u>	<u>\$ 436,789</u>	<u>\$ 319,230</u>	<u>\$ 31,951</u>	<u>\$ 138,732</u>	<u>\$ 6,027,276</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2022

	State Preschool CSPP-1015 (Contra Costa)	State Preschool CSPP-1016 (Alameda)	State Preschool CSPP-1017 (Santa Clara)	Family Child Care Homes CFCC-1000	General Child Care CCTR-1008 (Alameda)	General Child Care CCTR-1009 (Santa Clara)	Stipend Allocation Kidango	Total Kidango, Inc. Programs
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 2,560,067	\$ -	\$ 1,205,773	\$ -	\$ 3,765,840
1000 Certified salaries	840,183	5,178,772	4,386,857	190	3,153,277	1,208,300	-	14,767,579
2000 Classified salaries	471,915	3,317,814	2,185,439	610,837	926,730	442,664	1,004	7,956,403
3000 Employee benefits	302,850	1,893,983	1,328,064	92,790	857,784	389,455	-	4,864,926
4000 Books and supplies	182,145	1,107,333	698,470	2,596	116,739	132,034	-	2,239,317
5000 Services/other operating expense:	220,111	1,249,540	1,222,986	26,777	595,968	219,625	168,000	3,703,007
6100/6200 Other approved capital outlay	498	2,929	69,002	-	1,954	917	-	75,300
6400 New equipment	6,904	37,270	29,563	-	15,208	8,980	-	97,925
6500 Replacement equipment	-	-	-	-	-	-	-	-
Depreciation	-	41,477	3,012	-	137	1,971	-	46,597
Start-up costs	-	-	-	-	-	-	-	-
Indirect costs	222,231	1,420,250	1,088,918	363,981	621,286	398,007	-	4,114,673
Total expenses claimed for reimbursement	2,246,837	14,249,368	11,012,311	3,657,238	6,289,083	4,007,726	169,004	41,631,567
Supplemental expenses	36,916	314,910	96,325	-	187,749	4,123	-	640,023
Total Expenditures by State Categories	<u>\$ 2,283,753</u>	<u>\$ 14,564,278</u>	<u>\$ 11,108,636</u>	<u>\$ 3,657,238</u>	<u>\$ 6,476,832</u>	<u>\$ 4,011,849</u>	<u>\$ 169,004</u>	<u>\$ 42,271,590</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES BY STATE CATEGORIES
FOR THE YEAR ENDED JUNE 30, 2022

	New Haven USD State Preschool CSPP-1020	San Lorenzo USD State Preschool CSPP-1023	Total School Districts Programs	Community Family Services Child Care Homes CFCC-1019	Stipend Allocation Community Family Services	Total Communiy Family Services Subsidiary
Direct Payments to Providers	\$ -	\$ -	\$ -	\$ 666,857	\$ -	\$ 666,857
1000 Certified salaries	1,189,363	96,604	1,285,967	51	-	51
2000 Classified salaries	595,095	61,911	657,006	149,582	-	149,582
3000 Employee benefits	368,654	41,701	410,355	19,109	-	19,109
4000 Books and supplies	176,245	27,179	203,424	2,725	-	2,725
5000 Services/other operating expense	196,421	17,182	213,603	6,610	36,000	42,610
6100/6200 Other approved capital outlay	-	-	-	-	-	-
6400 New equipment	-	-	-	-	-	-
6500 Replacement equipment	-	-	-	-	-	-
Depreciation	528	-	528	-	-	-
Start-up costs	-	-	-	-	-	-
Indirect costs	<u>277,739</u>	<u>26,409</u>	<u>304,148</u>	<u>93,060</u>	<u>-</u>	<u>93,060</u>
Total expenses claimed for reimbursement	2,804,045	270,986	3,075,031	937,994	36,000	973,994
Supplemental expenses	<u>13,996</u>	<u>1,811</u>	<u>15,807</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 2,818,041</u>	<u>\$ 272,797</u>	<u>\$ 3,090,838</u>	<u>\$ 937,994</u>	<u>\$ 36,000</u>	<u>\$ 973,994</u>

KIDANGO, INC.
(A California Non-Profit Corporation)
NOTES TO THE CHILD CARE AND DEVELOPMENT PROGRAM
SUPPLEMENTAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2022

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, 2022.
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, 2022.
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, 2022.

AUDITED FINAL ATTENDANCE AND FISCAL REPORT FORMS

**California State Preschool Program – Form 2A
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	622		622	1.2300	765.0600
Three Years and Older Full-time	4,610	(86)	4,524	1.0500	4,750.2000
Three Years and Older Three-quarters-time	88		88	0.8000	70.4000
Three Years and Older One-half-time	6,083		6,083	0.6693	4,071.3519
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	86	32	118	1.5900	187.6200
Exceptional Needs Three-quarters-time			0	1.2050	0.0000
Exceptional Needs One-half-time	104		104	1.0037	104.3848
Limited and Non-English Proficient Full-time-plus	84		84	1.3480	113.2320
Limited and Non-English Proficient Full-time	1,202		1,202	1.1500	1,382.3000
Limited and Non-English Proficient Three-quarters-time			0	0.8750	0.0000
Limited and Non-English Proficient One-half-time			0	0.6693	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December 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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6693	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.2452	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	12,879	(54)	12,825	N/A	11,444.5487

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	12,820	(54)	12,766	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 Consultation Services line of AUD 8501, Section 2.

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

**California State Preschool Program – Form 2B
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus	982		982	1.2300	1,207.8600
Three Years and Older Full-time	7,021	47	7,068	1.0500	7,421.4000
Three Years and Older One-half-time	6,894		6,894	0.6639	4,576.9266
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	239		239	1.5900	380.0100
Exceptional Needs One-half-time	123		123	0.9954	122.4342
Dual Language Learner Full-time-plus	123		123	1.3480	165.8040
Dual Language Learner Full-time	1,567	13	1,580	1.1500	1,817.0000
Dual Language Learner One-half-time			0	0.6639	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6639	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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2348	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	16,949	60	17,009	N/A	15,691.4348

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	16,415		16,415	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 Consultation Services 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-1015

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

Fiscal Year Ended: June 30, 2022

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	0	
Total Certified Days of Enrollment with Mental Health Consultation Services	29,828	6	29,834	27,135.9835
Days of Attendance (including MHCS)	29,235	(54)	29,181	N/A
Total Non-Certified Days of Enrollment			0	
Total Non-Certified Days of Enrollment with Mental Health Consultation Services			0	1,526.3300

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	250		250	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	87,907	1	87,908
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	87,907	1	87,908

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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	126,806	0	126,806
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children	89,583	(13,341)	76,242
Unrestricted Income: Head Start			0
Other:			0
Other: Sale of Asset	0	456	456

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	763,803	76,380	840,183
2000 Classified Salaries	549,956	(78,041)	471,915
3000 Employee Benefits	292,167	10,683	302,850
4000 Books and Supplies	156,166	25,979	182,145
5000 Services and Other Operating Expenses	400,408	(180,297)	220,111
6100/6200 Other Approved Capital Outlay		498	498
6400 New Equipment (program-related)	9,059	(2,155)	6,904
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	8,175	(8,175)	0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	68,262	153,969	222,231
TOTAL REIMBURSABLE EXPENSES	2,247,996	(1,159)	2,246,837

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)	324,011	(70,850)	253,161
Total Staff Training Cost (included in Reimbursable Expenses)	0		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	36,916		36,916
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	36,916	0	36,916

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	9,500		9,500
2000 Classified Salaries	1,500		1,500
3000 Employee Benefits	1,571		1,571
4000 Books and Supplies	10,121		10,121
5000 Services and Other Operating Expenses	14,224		14,224
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	36,916	0	36,916

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)	29,828	6	29,834
Days of Operation	250	0	250
Days of Attendance (including MHCS)	29,235	(54)	29,181
Total Certified Adjusted Days of Enrollment	N/A	N/A	27,135.9835
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	1,526.3300
Restricted Program Income	87,907	1	87,908
Transfer from Reserve	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	2,247,996	(1,159)	2,246,837
Total Administrative Cost	324,011	(70,850)	253,161
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 2A
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	1,852		1,852	1.2300	2,277.9600
Three Years and Older Full-time	27,676	(447)	27,229	1.0500	28,590.4500
Three Years and Older Three-quarters-time	196		196	0.8000	156.8000
Three Years and Older One-half-time	39,247	(12)	39,235	0.6693	26,259.9855
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	707	547	1,254	1.5900	1,993.8600
Exceptional Needs Three-quarters-time	120		120	1.2050	144.6000
Exceptional Needs One-half-time	1,232	12	1,244	1.0037	1,248.6028
Limited and Non-English Proficient Full-time-plus	711		711	1.3480	958.4280
Limited and Non-English Proficient Full-time	6,524	(46)	6,478	1.1500	7,449.7000
Limited and Non-English Proficient Three-quarters-time	11		11	0.8750	9.6250
Limited and Non-English Proficient One-half-time			0	0.6693	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December 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	69		69	1.3480	93.0120
At Risk of Abuse or Neglect Full-time	533		533	1.1500	612.9500
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time	66		66	0.6693	44.1738
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.2452	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	78,944	54	78,998	N/A	69,840.1471

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	78,060	54	78,114	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 Consultation Services line of AUD 8501, Section 2.

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

**California State Preschool Program – Form 2B
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus	2,071		2,071	1.2300	2,547.3300
Three Years and Older Full-time	38,598		38,598	1.0500	40,527.9000
Three Years and Older One-half-time	65,054	(4)	65,050	0.6515	42,380.0750
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	2,157	65	2,222	1.5900	3,532.9800
Exceptional Needs One-half-time	2,496		2,496	0.9763	2,436.8448
Dual Language Learner Full-time-plus	969		969	1.3480	1,306.2120
Dual Language Learner Full-time	9,512	(65)	9,447	1.1500	10,864.0500
Dual Language Learner One-half-time	9	(9)	0	0.6515	0.0000
At Risk of Abuse or Neglect Full-time-plus	123		123	1.3480	165.8040
At Risk of Abuse or Neglect Full-time	736		736	1.1500	846.4000
At Risk of Abuse or Neglect One-half-time		4	4	0.6515	2.6060

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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2109	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	121,725	(9)	121,716	N/A	104,610.2018

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	119,106	9	119,115	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 Consultation Services 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-1016

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

Fiscal Year Ended: June 30, 2022

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

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

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	0	
Total Certified Days of Enrollment with Mental Health Consultation Services	200,669	45	200,714	174,450.3489
Days of Attendance (including MHCS)	197,166	63	197,229	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	250		250	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	572,710		572,710
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	572,710	0	572,710

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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	567,192		567,192
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children			0
Unrestricted Income: Head Start	5,341,866		5,341,866
Other:			0
Other: Sale of Asset	0	2,459	2,459

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	4,707,974	470,798	5,178,772
2000 Classified Salaries	3,784,547	(466,733)	3,317,814
3000 Employee Benefits	1,808,895	85,088	1,893,983
4000 Books and Supplies	978,637	128,696	1,107,333
5000 Services and Other Operating Expenses	2,272,436	(1,022,896)	1,249,540
6100/6200 Other Approved Capital Outlay		2,929	2,929
6400 New Equipment (program-related)	50,045	(12,775)	37,270
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	91,274	(49,797)	41,477
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	555,313	864,937	1,420,250
TOTAL REIMBURSABLE EXPENSES	14,249,121	247	14,249,368

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)	2,051,459	(31,390)	2,020,069
Total Staff Training Cost (included in Reimbursable Expenses)	0		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	314,087	823	314,910
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	314,087	823	314,910

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	87,039		87,039
2000 Classified Salaries	110,153	(4,928)	105,225
3000 Employee Benefits	38,806	(1,472)	37,334
4000 Books and Supplies	16,498	12,651	29,149
5000 Services and Other Operating Expenses	60,235	(5,428)	54,807
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance	1,356		1,356
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	314,087	823	314,910

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)	200,669	45	200,714
Days of Operation	250	0	250
Days of Attendance (including MHCS)	197,166	63	197,229
Total Certified Adjusted Days of Enrollment	N/A	N/A	174,450.3489
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	572,710	0	572,710
Transfer from Reserve	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	14,249,121	247	14,249,368
Total Administrative Cost	2,051,459	(31,390)	2,020,069
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 1A
 Certified Children Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: Santa Clara

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time	4,893	(291)	4,602	1.0000	4,602.0000
Three Years and Older Three-quarters-time	22		22	0.7500	16.5000
Three Years and Older One-half-time	1,420	799	2,219	0.6752	1,498.2688
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time	1,726	450	2,176	1.5400	3,351.0400
Exceptional Needs Three-quarters-time			0	1.1550	0.0000
Exceptional Needs One-half-time	677		677	1.0398	703.9446
Limited and Non-English Proficient Full-time-plus			0	1.2980	0.0000
Limited and Non-English Proficient Full-time	6,880	(155)	6,725	1.1000	7,397.5000
Limited and Non-English Proficient Three-quarters-time	2		2	0.8250	1.6500
Limited and Non-English Proficient One-half-time	827	(754)	73	0.6752	49.2896

Enrollment Description	Column A Cumulative FY per CPARIS December 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	33		33	1.1000	36.3000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8250	0.0000
At Risk of Abuse or Neglect One-half-time	51	(45)	6	0.6752	4.0512
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled Three-quarters-time			0	1.4475	0.0000
Severely Disabled One-half-time			0	1.3031	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	16,531	4	16,535	N/A	17,660.5442

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	16,458	4	16,462	N/A	N/A

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

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

**California State Preschool Program – Form 2A
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: Santa Clara

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	290		290	1.2300	356.7000
Three Years and Older Full-time	10,937	(447)	10,490	1.0500	11,014.5000
Three Years and Older Three-quarters-time	22		22	0.8000	17.6000
Three Years and Older One-half-time	18,144	8,239	26,383	0.7252	19,132.9516
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	295	480	775	1.5900	1,232.2500
Exceptional Needs Three-quarters-time	6		6	1.2050	7.2300
Exceptional Needs One-half-time	698	381	1,079	1.0898	1,175.8942
Limited and Non-English Proficient Full-time-plus	0		0	1.3480	0.0000
Limited and Non-English Proficient Full-time	4,084		4,084	1.1500	4,696.6000
Limited and Non-English Proficient Three-quarters-time	0		0	0.8750	0.0000
Limited and Non-English Proficient One-half-time	8,620	(8,620)	0	0.7252	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December 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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time	176		176	1.1500	202.4000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time	20		20	0.7252	14.5040
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.3531	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	43,292	33	43,325	N/A	37,850.6298

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	42,692	33	42,725	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 Consultation Services line of AUD 8501, Section 2.

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

**California State Preschool Program – Form 1B
 Certified Children Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus			0	1.1800	0.0000
Three Years and Older Full-time	5,745		5,745	1.0000	5,745.0000
Three Years and Older One-half-time	4,550		4,550	0.6036	2,746.3800
Exceptional Needs Full-time-plus			0	1.8172	0.0000
Exceptional Needs Full-time	2,501		2,501	1.5400	3,851.5400
Exceptional Needs One-half-time	1,742		1,742	0.9295	1,619.1890
Dual Language Learner Full-time-plus			0	1.2980	0.0000
Dual Language Learner Full-time	6,814		6,814	1.1000	7,495.4000
Dual Language Learner One-half-time	622	(622)	0	0.6036	0.0000
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 One-half-time	123		123	0.6036	74.2428

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
Severely Disabled Full-time-plus			0	2.2774	0.0000
Severely Disabled Full-time			0	1.9300	0.0000
Severely Disabled One-half-time			0	1.1649	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT	22,097	(622)	21,475	N/A	21,531.7518

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	19,855		19,855	N/A	N/A

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

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

**California State Preschool Program – Form 2B
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus	534		534	1.2300	656.8200
Three Years and Older Full-time	12,693		12,693	1.0500	13,327.6500
Three Years and Older One-half-time	38,297		38,297	0.6536	25,030.9192
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	849		849	1.5900	1,349.9100
Exceptional Needs One-half-time	1,960		1,960	0.9795	1,919.8200
Dual Language Learner Full-time-plus			0	1.3480	0.0000
Dual Language Learner Full-time	4,849		4,849	1.1500	5,576.3500
Dual Language Learner One-half-time	5,710	(5,710)	0	0.6536	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time	307		307	1.1500	353.0500
At Risk of Abuse or Neglect One-half-time			0	0.6536	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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2149	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	65,199	(5,710)	59,489	N/A	48,214.5192

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	57,185		57,185	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 Consultation Services 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-1017

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

Fiscal Year Ended: June 30, 2022

Vendor Code: B202

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

Total enrollment and attendance forms to attach: **4**

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	38,628	(618)	38,010	39,192.2960
Total Certified Days of Enrollment with Mental Health Consultation Services	108,419	(5,605)	102,814	86,065.1490
Days of Attendance (including MHCS)	136,190	37	136,227	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	250		250	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	365,345		365,345
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	365,345	0	365,345

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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	390,213		390,213
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children			0
Unrestricted Income: Head Start	735,093		735,093
Other:			0
Other: Sale of Asset	0	1,951	1,951

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	3,993,770	393,087	4,386,857
2000 Classified Salaries	2,489,578	(304,139)	2,185,439
3000 Employee Benefits	1,258,673	69,391	1,328,064
4000 Books and Supplies	706,498	(8,028)	698,470
5000 Services and Other Operating Expenses	2,082,877	(859,891)	1,222,986
6100/6200 Other Approved Capital Outlay		69,002	69,002
6400 New Equipment (program-related)	89,604	(60,041)	29,563
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	38,759	(35,747)	3,012
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	411,515	677,403	1,088,918
TOTAL REIMBURSABLE EXPENSES	11,071,274	(58,963)	11,012,311

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)	1,605,887	(9,780)	1,596,107
Total Staff Training Cost (included in Reimbursable Expenses)	0		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	96,325		96,325
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	96,325	0	96,325

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	34,290		34,290
2000 Classified Salaries	15,652		15,652
3000 Employee Benefits	5,833		5,833
4000 Books and Supplies	13,136		13,136
5000 Services and Other Operating Expenses	27,414		27,414
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	96,325	0	96,325

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)	147,047	(6,223)	140,824
Days of Operation	250	0	250
Days of Attendance (including MHCS)	136,190	37	136,227
Total Certified Adjusted Days of Enrollment	N/A	N/A	125,257.4450
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	365,345	0	365,345
Transfer from Reserve	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	11,071,274	(58,963)	11,012,311
Total Administrative Cost	1,605,887	(9,780)	1,596,107
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, 2022**

Contract Number **CFCC-1000**

Vendor Code **B202**

Full Name of Contractor **Kidango, Inc.**

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July-August) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*		100,786		100,786
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-1000**

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		2,560,068	-1	2,560,067
1000 Certificated Salaries			190	190
2000 Classified Salaries			610,837	610,837
3000 Employee Benefits			92,790	92,790
4000 Books and Supplies			2,596	2,596
5000 Services and Other Operating Expenses		841,165	-814,388	26,777
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		256,006	107,975	363,981
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		3,657,239	-1	3,657,238
Total Administrative Cost (included in Section 2 above)		548,584	-20,612	527,972
Days of Operation		252		252

Approved Indirect Cost Rate: **10.0%**

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

Contract Number

CFCC-1000

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		2,560,068	-1	2,560,067
Total Administrative Cost		548,584	-20,612	527,972
Days of Operation		252		252
Total Reimbursable Expenses		3,657,239	-1	3,657,238

Comments:

**AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS WITH EARLY CHILDHOOD
MENTAL HEALTH CONSULTATION SERVICES**

Fiscal Year Ending **June 30, 2022**

Contract Number **CCTR-1008**

Vendor Code **B202**

Full Name of Contractor **Kidango, Inc.**

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	1,008		1,008	2.9292	2,952.6336
Infants (up to 18 months) Full-time	8,824		8,824	2.4900	21,971.76
Infants (up to 18 months) Three-quarters-time (July to December 2021)	24		24	1.8800	45.12
Infants (up to 18 months) One-half-time	28	-28		1.3920	
Toddlers (18 up to 36 months) Full-time-plus	2,281		2,281	2.1740	4,958.894
Toddlers (18 up to 36 months) Full-time	28,624		28,624	1.8500	52,954.4
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	69		69	1.4000	96.6
Toddlers (18 up to 36 months) One-half-time	17	-16	1	1.0400	1.04
Three Years and Older Full-time-plus				1.2300	
Three Years and Older Full-time	48		48	1.0500	50.4
Three Years and Older Three-quarters-time (July to December 2021)				0.8000	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.6000	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8672	
Exceptional Needs Full-time	262		262	1.5900	416.58
Exceptional Needs Three-quarters-time (July to December 2021)				1.2050	
Exceptional Needs One-half-time				0.8970	

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	
Limited and Non-English Proficient Full-time	8		8	1.1500	9.2
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8750	
Limited and Non-English Proficient One-half-time				0.6550	
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time				1.1500	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8750	
At Risk of Abuse or Neglect One-half-time				0.6550	
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	41,193	-44	41,149	N/A	83,456.6276
DAYS OF OPERATION	250		250	N/A	N/A
DAYS OF ATTENDANCE	40,351		40,351	N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

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

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	865		865	2.9292	2,533.758
Infants (up to 18 months) Full-time	148		148	2.4900	368.52
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8800	
Infants (up to 18 months) One-half-time				1.3920	
Toddlers (18 up to 36 months) Full-time-plus	1,081		1,081	2.1740	2,350.094
Toddlers (18 up to 36 months) Full-time	191		191	1.8500	353.35
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)				1.4000	
Toddlers (18 up to 36 months) One-half-time				1.0400	
Three Years and Older Full-time-plus	2,225		2,225	1.2300	2,736.75
Three Years and Older Full-time	2,661		2,661	1.0500	2,794.05
Three Years and Older Three-quarters-time (July to December 2021)				0.8000	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	3,107		3,107	0.6000	1,864.2
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8672	
Exceptional Needs Full-time				1.5900	
Exceptional Needs Three-quarters-time (July to December 2021)				1.2050	
Exceptional Needs One-half-time	396		396	0.8970	355.212

Contract Number

CCTR-1008

Full Name of Contractor **Kidango, Inc.**

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	
Limited and Non-English Proficient Full-time	200		200	1.1500	230
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8750	
Limited and Non-English Proficient One-half-time	104		104	0.6550	68.12
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time				1.1500	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8750	
At Risk of Abuse or Neglect One-half-time				0.6550	
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	10,978		10,978	N/A	13,654.054

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
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) Three-quarters-time (July to December 2021)				1.3500	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time				1.0000	
Three Years and Older Three-quarters-time (July to December 2021)				0.7500	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.5500	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time				1.5400	
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number CCTR-1008

Full Name of Contractor Kidango, Inc.

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL CERTIFIED DAYS OF ENROLLMENT				N/A	
DAYS OF OPERATION	250		250	N/A	N/A
DAYS OF ATTENDANCE				N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

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

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	267,924		267,924
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal	267,924		267,924
Transfer From Reserve			
Waived Family Fees for Certified Children	51,852		51,852
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	725,741	-1	725,740
Unrestricted Income - Head Start	6,581,420		6,581,420
Unrestricted Income - Other: Sale of Asset		1,003	1,003
Total Revenue	7,575,085	1,002	7,576,087

Comments:

Empty rectangular box for comments.

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)			
1000 Certificated Salaries	2,817,454	335,823	3,153,277
2000 Classified Salaries	1,204,971	-278,241	926,730
3000 Employee Benefits	837,105	20,679	857,784
4000 Books and Supplies	244,227	-127,488	116,739
5000 Services and Other Operating Expenses	1,035,026	-439,058	595,968
6100/6200 Other Approved Capital Outlay		1,954	1,954
6400 New Equipment (program-related)	21,862	-6,654	15,208
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	25,622	-25,485	137
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	140,115	481,171	621,286
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	6,326,382	-37,299	6,289,083
Total Administrative Cost (included in Section 6 above)	907,828	-204,563	703,265
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Contract Number CCTR-1008

Full Name of Contractor Kidango, Inc.

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	187,749		187,749
Other:			
Other:			
Total Supplemental Revenue	187,749		187,749

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	33,000		33,000
2000 Classified Salaries	2,352		2,352
3000 Employee Benefits	7,014		7,014
4000 Books and Supplies	135,853		135,853
5000 Services and Other Operating Expenses	9,530		9,530
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	187,749		187,749

Contract Number **CCTR-1008**

Full Name of Contractor **Kidango, Inc.**

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	41,193	-44	41,149
Days of Operation	250		250
Days of Attendance	40,351		40,351
Restricted Program Income	267,924		267,924
Transfer from Reserve			
Waived Family Fees for Certified Children	51,852		51,852
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers			
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	6,326,382	-37,299	6,289,083
Total Administrative Cost	907,828	-204,563	703,265
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment **83,456.6276**

Total Non-Certified Adjusted Days of Enrollment **13,654.054**

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 10 are eligible for reimbursement, reasonable, necessary, and adequately supported (select YES or NO from the drop-down box): **Yes**

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

**AUDITED ATTENDANCE AND FISCAL REPORT FOR
CHILD DEVELOPMENT PROGRAMS WITH EARLY CHILDHOOD
MENTAL HEALTH CONSULTATION SERVICES**

Fiscal Year Ending **June 30, 2022**

Contract Number **CCTR-1009**

Vendor Code **B202**

Full Name of Contractor **Kidango, Inc.**

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	
Infants (up to 18 months) Full-time				2.4900	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8800	
Infants (up to 18 months) One-half-time				1.3920	
Toddlers (18 up to 36 months) Full-time-plus	227		227	2.1740	493.498
Toddlers (18 up to 36 months) Full-time	8,913		8,913	1.8500	16,489.05
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)	26		26	1.4000	36.4
Toddlers (18 up to 36 months) One-half-time				1.0400	
Three Years and Older Full-time-plus	1		1	1.2300	1.23
Three Years and Older Full-time	142		142	1.0500	149.1
Three Years and Older Three-quarters-time (July to December 2021)				0.8000	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)				0.6000	
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8672	
Exceptional Needs Full-time				1.5900	
Exceptional Needs Three-quarters-time (July to December 2021)				1.2050	
Exceptional Needs One-half-time				0.8970	

Contract Number CCTR-1009

Full Name of Contractor Kidango, Inc.

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

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	
Limited and Non-English Proficient Full-time	50		50	1.1500	57.5
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8750	
Limited and Non-English Proficient One-half-time				0.6550	
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time				1.1500	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8750	
At Risk of Abuse or Neglect One-half-time				0.6550	
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	9,359		9,359	N/A	17,226.778
DAYS OF OPERATION	250		250	N/A	N/A
DAYS OF ATTENDANCE	9,237		9,237	N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

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

Contract Number **CCTR-1009**

Full Name of Contractor **Kidango, Inc.**

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.9292	
Infants (up to 18 months) Full-time				2.4900	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8800	
Infants (up to 18 months) One-half-time				1.3920	
Toddlers (18 up to 36 months) Full-time-plus	251		251	2.1740	545.674
Toddlers (18 up to 36 months) Full-time	31		31	1.8500	57.35
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)				1.4000	
Toddlers (18 up to 36 months) One-half-time				1.0400	
Three Years and Older Full-time-plus	1,723		1,723	1.2300	2,119.29
Three Years and Older Full-time	1,788	5	1,793	1.0500	1,882.65
Three Years and Older Three-quarters-time (July to December 2021)				0.8000	
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	129	-5	124	0.6000	74.4
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8672	
Exceptional Needs Full-time	95		95	1.5900	151.05
Exceptional Needs Three-quarters-time (July to December 2021)				1.2050	
Exceptional Needs One-half-time				0.8970	

Contract Number

CCTR-1009

Full Name of Contractor **Kidango, Inc.**

Section 2 - Days of Enrollment Non-Certified Children in Classrooms with Mental Health Consultation Services Recipient(s) (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.3480	
Limited and Non-English Proficient Full-time	232		232	1.1500	266.8
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8750	
Limited and Non-English Proficient One-half-time				0.6550	
At Risk of Abuse or Neglect Full-time-plus				1.3480	
At Risk of Abuse or Neglect Full-time				1.1500	
At Risk of Abuse or Neglect Three-quarters-time (July to December 2021)				0.8750	
At Risk of Abuse or Neglect One-half-time				0.6550	
Severely Disabled Full-time-plus				2.3274	
Severely Disabled Full-time				1.9800	
Severely Disabled Three-quarters-time (July to December 2021)				1.4975	
Severely Disabled One-half-time				1.1115	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES RECIPIENT(S)	4,249		4,249	N/A	5,097.214

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number

CCTR-1009

Full Name of Contractor Kidango, Inc.

Section 3 - Days of Enrollment Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus	375		375	2.8792	1,079.7
Infants (up to 18 months) Full-time	2,454		2,454	2.4400	5,987.76
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
Toddlers (18 up to 36 months) Full-time-plus	1,625		1,625	2.1240	3,451.5
Toddlers (18 up to 36 months) Full-time	13,835		13,835	1.8000	24,903
Toddlers (18 up to 36 months) Three-quarters-time (July to December 2021)				1.3500	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus	419		419	1.1800	494.42
Three Years and Older Full-time	5,381		5,381	1.0000	5,381
Three Years and Older Three-quarters-time (July to December 2021)	1,077		1,077	0.7500	807.75
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	6,027		6,027	0.5500	3,314.85
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus	1		1	1.8172	1.8172
Exceptional Needs Full-time	192		192	1.5400	295.68
Exceptional Needs Three-quarters-time (July to December 2021)	43		43	1.1550	49.665
Exceptional Needs One-half-time	301		301	0.8470	254.947

Contract Number **CCTR-1009**

Full Name of Contractor **Kidango, Inc.**

Section 3 - Days of Enrollment Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time	183		183	1.1000	201.3
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL CERTIFIED DAYS OF ENROLLMENT	31,913		31,913	N/A	46,223.3892
DAYS OF OPERATION	250		250	N/A	N/A
DAYS OF ATTENDANCE	31,402		31,402	N/A	N/A

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

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

Contract Number

CCTR-1009

Full Name of Contractor Kidango, Inc.

Section 4 - Days of Enrollment Non-Certified Children

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Infants (up to 18 months) Full-time-plus				2.8792	
Infants (up to 18 months) Full-time				2.4400	
Infants (up to 18 months) Three-quarters-time (July to December 2021)				1.8300	
Infants (up to 18 months) One-half-time				1.3420	
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) Three-quarters-time (July to December 2021)				1.3500	
Toddlers (18 up to 36 months) One-half-time				0.9900	
Three Years and Older Full-time-plus				1.1800	
Three Years and Older Full-time	131	-86	45	1.0000	45
Three Years and Older Three-quarters-time (July to December 2021)	15		15	0.7500	11.25
Three Years and Older One-half-time Total Standard Rate (July 2021 through June 2022)	94		94	0.5500	51.7
Three Years and Older One-half-time Total Direct Service Counties (January 2022 through June 2022)*				Direct Service Counties	
Exceptional Needs Full-time-plus				1.8172	
Exceptional Needs Full-time	543	56	599	1.5400	922.46
Exceptional Needs Three-quarters-time (July to December 2021)				1.1550	
Exceptional Needs One-half-time				0.8470	

Contract Number **CCTR-1009**

Full Name of Contractor **Kidango, Inc.**

Section 4 - Days of Enrollment Non-Certified Children (continued)

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Limited and Non-English Proficient Full-time-plus				1.2980	
Limited and Non-English Proficient Full-time				1.1000	
Limited and Non-English Proficient Three-quarters-time (July to December 2021)				0.8250	
Limited and Non-English Proficient One-half-time				0.6050	
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 Three-quarters-time (July to December 2021)				0.8250	
At Risk of Abuse or Neglect One-half-time				0.6050	
Severely Disabled Full-time-plus				2.2774	
Severely Disabled Full-time				1.9300	
Severely Disabled Three-quarters-time (July to December 2021)				1.4475	
Severely Disabled One-half-time				1.0615	
TOTAL NON-CERTIFIED DAYS OF ENROLLMENT	783	-30	753	N/A	1,030.41

*If applicable, must attach AUD9500S days of enrollment supplemental pages for direct service counties

Contract Number **CCTR-1009**

Full Name of Contractor **Kidango, Inc.**

Section 5 - Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs	113,477		113,477
Restricted Income - County Maintenance of Effort (EC Section 8279)			
Restricted Income - American Rescue Plan Act (ARPA)			
Restricted Income - Other:			
Restricted Income - Subtotal	113,477		113,477
Transfer From Reserve			
Waived Family Fees for Certified Children	98,478		98,478
Interest Earned on Child Development Apportionment Payments			
Unrestricted Income - Fees for Non-Certified Children	267,424	-113,368	154,056
Unrestricted Income - Head Start	1,456,348		1,456,348
Unrestricted Income - Other: Sale of Asset		593	593
Total Revenue	1,837,249	-112,775	1,724,474

Comments:

Empty rectangular box for comments.

Contract Number

CCTR-1009

Full Name of Contractor **Kidango, Inc.**

Section 6 - Reimbursable Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers (FCCH only)	1,205,773		1,205,773
1000 Certificated Salaries	1,144,363	63,937	1,208,300
2000 Classified Salaries	648,057	-205,393	442,664
3000 Employee Benefits	373,211	16,244	389,455
4000 Books and Supplies	130,701	1,333	132,034
5000 Services and Other Operating Expenses	404,935	-185,310	219,625
6100/6200 Other Approved Capital Outlay		917	917
6400 New Equipment (program-related)	12,616	-3,636	8,980
6500 Equipment Replacement (program-related)			
Depreciation or Use Allowance	11,145	-9,174	1,971
Start-up Expenses (service level exemption)			
Budget Impasse Credit			
Indirect Costs (include in Total Administrative Cost)	76,925	321,082	398,007
Non-Reimbursable (State use only)			
Total Reimbursable Expenses	4,007,726		4,007,726
Total Administrative Cost (included in Section 6 above)	584,134	-147,345	436,789
Total Staff Training Cost (included in Section 6 above)			

Approved Indirect Cost Rate:

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

Contract Number CCTR-1009

Full Name of Contractor Kidango, Inc.

Section 7 - Supplemental Revenue

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Enhancement Funding	4,123		4,123
Other:			
Other:			
Total Supplemental Revenue	4,123		4,123

Section 8 - Supplemental Expenses

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
1000 Certificated Salaries	1,600		1,600
2000 Classified Salaries			
3000 Employee Benefits	421		421
4000 Books and Supplies			
5000 Services and Other Operating Expenses	2,102		2,102
6000 Equipment / Capital Outlay			
Depreciation or Use Allowance			
Indirect Costs			
Non-Reimbursable Supplemental Expenses			
Total Supplemental Expenses	4,123		4,123

Contract Number CCTR-1009

Full Name of Contractor Kidango, Inc.

Section 9 - Summary

	Column A Cumulative CDNFS 9500MHCS	Column B Audit Adjustments	Column C Cumulative per Audit
Total Certified Days of Enrollment (including MHCS)	41,272		41,272
Days of Operation	250		250
Days of Attendance	40,639		40,639
Restricted Program Income	113,477		113,477
Transfer from Reserve			
Waived Family Fees for Certified Children	98,478		98,478
Interest Earned on Child Development Apportionment Payments			
Direct Payments to Providers	1,205,773		1,205,773
Start-up Expenses (service level exemption)			
Total Reimbursable Expenses	4,007,726		4,007,726
Total Administrative Cost	584,134	-147,345	436,789
Total Staff Training Cost			

Total Certified Adjusted Days of Enrollment 63,450.1672

Total Non-Certified Adjusted Days of Enrollment 6,127.624

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

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

**California State Preschool Program – Form 2A
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	707		707	1.2300	869.6100
Three Years and Older Full-time	1,737		1,737	1.0500	1,823.8500
Three Years and Older Three-quarters-time	14		14	0.8000	11.2000
Three Years and Older One-half-time	11,041	2,479	13,520	0.6693	9,048.9360
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	16		16	1.5900	25.4400
Exceptional Needs Three-quarters-time			0	1.2050	0.0000
Exceptional Needs One-half-time	1,187	196	1,383	1.0037	1,388.1171
Limited and Non-English Proficient Full-time-plus			0	1.3480	0.0000
Limited and Non-English Proficient Full-time	69		69	1.1500	79.3500
Limited and Non-English Proficient Three-quarters-time			0	0.8750	0.0000
Limited and Non-English Proficient One-half-time	2,675	(2,675)	0	0.6693	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December 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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6693	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.2452	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	17,446	0	17,446	N/A	13,246.5031

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	17,344		17,344	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 Consultation Services line of AUD 8501, Section 2.

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

**California State Preschool Program – Form 2B
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus	976		976	1.2300	1,200.4800
Three Years and Older Full-time	2,933		2,933	1.0500	3,079.6500
Three Years and Older One-half-time	21,438		21,438	0.6515	13,966.8570
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time	160		160	1.5900	254.4000
Exceptional Needs One-half-time	2,549		2,549	0.9763	2,488.5887
Dual Language Learner Full-time-plus	39		39	1.3480	52.5720
Dual Language Learner Full-time	328		328	1.1500	377.2000
Dual Language Learner One-half-time	2,461	(2,461)	0	0.6515	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6515	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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2109	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	30,884	(2,461)	28,423	N/A	21,419.7477

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	26,985		26,985	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 Consultation Services 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-1020

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

Fiscal Year Ended: June 30, 2022

Vendor Code: 6124

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

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

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	48,330	(2,461)	45,869	34,666.2508
Days of Attendance (including MHCS)	44,329		44,329	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	247	3	250	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	100,418		100,418
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	100,418	0	100,418

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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	71,278		71,278
Interest Earned on Child Development Apportionment Payments			0
Fees for Non-Certified Children			0
Unrestricted Income: Head Start	395,460		395,460
Other:			0
Other: Sale of Asset			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	1,189,363		1,189,363
2000 Classified Salaries	757,051	(161,956)	595,095
3000 Employee Benefits	386,856	(18,202)	368,654
4000 Books and Supplies	173,430	2,815	176,245
5000 Services and Other Operating Expenses	326,344	(129,923)	196,421
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	12,307	(11,779)	528
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	109,102	168,637	277,739
TOTAL REIMBURSABLE EXPENSES	2,954,453	(150,408)	2,804,045

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)	427,611	(108,381)	319,230
Total Staff Training Cost (included in Reimbursable Expenses)	0		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	13,996		13,996
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	13,996	0	13,996

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	1,800		1,800
2000 Classified Salaries	953		953
3000 Employee Benefits	637	1	638
4000 Books and Supplies	0		0
5000 Services and Other Operating Expenses	10,606	(1)	10,605
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	13,996	0	13,996

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)	48,330	(2,461)	45,869
Days of Operation	247	3	247
Days of Attendance (including MHCS)	44,329	0	44,329
Total Certified Adjusted Days of Enrollment	N/A	N/A	34,666.2508
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	100,418	0	100,418
Transfer from Reserve	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	2,954,453	(150,408)	2,804,045
Total Administrative Cost	427,611	(108,381)	319,230
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 2A
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from July 2021 – December 2021**

Pilot Program: None

Enrollment Description	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
Three Years and Older Full-time-plus	0		0	1.2300	0.0000
Three Years and Older Full-time	0		0	1.0500	0.0000
Three Years and Older Three-quarters-time	0		0	0.8000	0.0000
Three Years and Older One-half-time	2,543	1,402	3,945	0.6693	2,640.3885
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs Three-quarters-time			0	1.2050	0.0000
Exceptional Needs One-half-time	88		88	1.0037	88.3256
Limited and Non-English Proficient Full-time-plus			0	1.3480	0.0000
Limited and Non-English Proficient Full-time			0	1.1500	0.0000
Limited and Non-English Proficient Three-quarters-time			0	0.8750	0.0000
Limited and Non-English Proficient One-half-time	1,402	(1,402)	0	0.6693	0.0000

Enrollment Description	Column A Cumulative FY per CPARIS December 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	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect Three-quarters-time			0	0.8750	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6693	0.0000
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled Three-quarters-time			0	1.4975	0.0000
Severely Disabled One-half-time			0	1.2452	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	4,033	0	4,033	N/A	2,728.7141

Attendance	Column A Cumulative FY per CPARIS December Report	Column B Audit Adjustments	Column C Cumulative FY per Audit	Column D Adjustment Factor	Column E Adjusted Days per Audit
DAYS OF ATTENDANCE	4,021		4,021	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 Consultation Services line of AUD 8501, Section 2.

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

**California State Preschool Program – Form 2B
 Certified Children Receiving Mental Health Consultation Services
 Days of Enrollment and Attendance from January 2022 – June 2022**

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 and Older Full-time-plus			0	1.2300	0.0000
Three Years and Older Full-time			0	1.0500	0.0000
Three Years and Older One-half-time	1,799		1,799	0.6515	1,172.0485
Exceptional Needs Full-time-plus			0	1.8672	0.0000
Exceptional Needs Full-time			0	1.5900	0.0000
Exceptional Needs One-half-time			0	0.9763	0.0000
Dual Language Learner Full-time-plus			0	1.3480	0.0000
Dual Language Learner Full-time			0	1.1500	0.0000
Dual Language Learner One-half-time	283	(283)	0	0.6515	0.0000
At Risk of Abuse or Neglect Full-time-plus			0	1.3480	0.0000
At Risk of Abuse or Neglect Full-time			0	1.1500	0.0000
At Risk of Abuse or Neglect One-half-time			0	0.6515	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
Severely Disabled Full-time-plus			0	2.3274	0.0000
Severely Disabled Full-time			0	1.9800	0.0000
Severely Disabled One-half-time			0	1.2109	0.0000
TOTAL CERTIFIED DAYS OF ENROLLMENT WITH MENTAL HEALTH CONSULTATION SERVICES	2,082	(283)	1,799	N/A	1,172.0485

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	1,791		1,791	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 Consultation Services 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 USD

Contract Number: CSPP-1023

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

Fiscal Year Ended: June 30, 2022

Vendor Code: 6130

Section 1 – Number of Counties Where Services are Provided

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

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

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

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

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

Note: For each of the above categories, submit one July-December form and one form for each service county for January-June.

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	6,115	(283)	5,832	3,900.7626
Days of Attendance (including MHCS)	5,812		5,812	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	247		247	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	12,790		12,790
County Maintenance of Effort (EC Section 8279)			0
Other:			0
Other:			0
TOTAL RESTRICTED INCOME	12,790	0	12,790

Transfer from Reserve	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
Transfer from Reserve			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
Fees for Non-Certified Children			0
Unrestricted Income: Head Start			0
Other:			0
Other: Sale of Asset			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	96,604		96,604
2000 Classified Salaries	75,561	(13,650)	61,911
3000 Employee Benefits	43,872	(2,171)	41,701
4000 Books and Supplies	27,209	(30)	27,179
5000 Services and Other Operating Expenses	38,194	(21,012)	17,182
6100/6200 Other Approved Capital Outlay			0
6400 New Equipment (program-related)			0
6500 Equipment Replacement (program-related)			0
Depreciation or Use Allowance	1,428	(1,428)	0
Start-up Expenses (service level exemption)			0
Indirect Costs (include in Total Administrative Cost)	11,580	14,829	26,409
TOTAL REIMBURSABLE EXPENSES	294,448	(23,462)	270,986

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)	42,247	(10,296)	31,951
Total Staff Training Cost (included in Reimbursable Expenses)	0		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	1,811		1,811
Other:			0
Other:			0
TOTAL SUPPLEMENTAL REVENUE	1,811	0	1,811

Supplemental Expenses	Column A – Cumulative FY per CPARIS	Column B – Audit Adjustments	Column C – Cumulative FY per Audit
1000 Certificated Salaries	1,200		1,200
2000 Classified Salaries			0
3000 Employee Benefits	210		210
4000 Books and Supplies			0
5000 Services and Other Operating Expenses	401		401
6000 Equipment / Capital Outlay			0
Depreciation or Use Allowance			0
Indirect Costs			0
Non-Reimbursable Supplemental Expenses			0
TOTAL SUPPLEMENTAL EXPENSES	1,811	0	1,811

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)	6,115	(283)	5,832
Days of Operation	247	0	247
Days of Attendance (including MHCS)	5,812	0	5,812
Total Certified Adjusted Days of Enrollment	N/A	N/A	3,900.7626
Total Non-Certified Adjusted Days of Enrollment	N/A	N/A	0.0000
Restricted Program Income	12,790	0	12,790
Transfer from Reserve	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	294,448	(23,462)	270,986
Total Administrative Cost	42,247	(10,296)	31,951
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, 2022**

Contract Number **CFCC-1019**

Vendor Code **P800**

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

Section 1 - Revenue

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Income - Child Nutrition Programs				
Restricted Income - County Maintenance of Effort (EC Section 8279)				
Restricted Income - Uncashed Checks to Providers				
Restricted Income - Other:				
Restricted Income - Subtotal				
Transfer from Reserve (alternative payment only)				
Waived Family Fees for Certified Children (July-August) FY 2020-21 USE ONLY*				
Waived Family Fees for Certified Children (Sept.-June FY 2020-21 and FY 2021-22)*	48,570			48,570
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-1019

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

Section 2 - Reimbursable Expenses

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Direct Payments to Providers		666,858	-1	666,857
1000 Certificated Salaries			51	51
2000 Classified Salaries			149,582	149,582
3000 Employee Benefits			19,109	19,109
4000 Books and Supplies			2,725	2,725
5000 Services and Other Operating Expenses		219,111	-212,501	6,610
6100/6200 Other Approved Capital Outlay				
6400 New Equipment (program-related)				
6500 Equipment Replacement (program-related)				
Depreciation or Use Allowance				
Indirect Costs (include in Total Administrative Cost)		66,685	26,375	93,060
Non-Reimbursable (State use only)				
Total Reimbursable Expenses		952,654	-14,660	937,994
Total Administrative Cost (included in Section 2 above)		142,896	-4,164	138,732
Days of Operation		252		252

Approved Indirect Cost Rate:

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

Contract Number

CFCC-1019

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

Section 5 - Summary

	Column A1 Cumulative Prior Year AUD 9500AP (Multi-Year Contract Only)	Column A2 Cumulative Current Year CDNFS 9500AP	Column B Audit Adjustments	Column C Cumulative per Audit
Restricted Program Income				
Transfer from Reserve (alternative payment only)				
Family Fees Collected for Certified Children				
Interest Earned on Child Development Apportionment Payments				
Direct Payments to Providers		666,858	-1	666,857
Total Administrative Cost		142,896	-4,164	138,732
Days of Operation		252		252
Total Reimbursable Expenses		952,654	-14,660	937,994

Comments:

California Department of Education
 Audited Preschool Reserve Account Activity Report

Fiscal Year Ending: June 30, 2022

Vendor Code: B202

Contractor Name: Kidango, Inc.

Section 1 – Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance): 2,705,167

2. Plus Transfers to Reserve Account:

2020–21 Contract No.	Per 2020–21 Post-Audit CDFS 9530
Total Transferred from 2020–21 Contracts	0

3. Less Excess Reserve to be Billed:

4. 2020–21 CDFS 9530 Reserve Balance After Billing: 2,705,167

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	541		541

6. Less Transfers to Contracts from Reserve:

2021–22 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, 2022	2,705,708	0	2,705,708

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

The Reserve liability on the Statement of Financial Position reflects amounts the Agency expects to be transferred to Reserves in the current year.

AUDITED RESERVE ACCOUNT ACTIVITY REPORT

Fiscal Year End	June 30, 2022
Reserve Account Type	Center-Based
Vendor Code	B202

Full Name of Contractor **Kidango, Inc.**

Section 1 - Prior Year Reserve Account Activity

1. Beginning Balance (2020–21 AUD 9530A Ending Balance)	1,147,596
2. Plus Transfers to Reserve Account:	Per 2020–21 Post-Audit CDNFS 9530
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Contract No.	
Total Transferred from 2020–21 Contracts to Reserve	
3. Less Excess Reserve to be Billed	
4. Ending Balance per 2020–21 Post-Audit CDNFS 9530	1,147,596

Section 2 - Current Year (2021–22) Reserve Account Activity

	Column A CDNFS 9530A	Column B Audit Adjustments	Column C per Audit
5. Plus Interest Earned This Year on Reserve:	230		230
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, 2022	1,147,826		1,147,826

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

The Reserve liability on the Statement of Financial Position reflects amounts the Agency expects to be transferred to Reserves in the current year.

**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, 2022

<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	#22632	7/1/21 – 6/30/22	\$ 52,310	\$ 52,310

KIDANGO, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES FOR COUNTY OF ALAMEDA GRANTS
FOR THE YEAR ENDED JUNE 30, 2022

Program Name:	Primary Care
Procurement Contract Number:	EIS
Contract Period:	#22632
	<u>7/1/21 – 6/30/22</u>
Contract Amount	<u>\$ 52,310</u>
Expenses	
Salaries	\$ 45,340
Payroll taxes	3,673
Employee benefits	3,277
Books and supplies	-
Contract services and other expense:	
Professional and outside services	-
Rent and occupancy	20
Travel and training	-
Other expenses	-
Minor equipment and capital improvements	<u>-</u>
Total expenses	52,310
Amount reimbursed by County	<u>52,310</u>
Revenue excess (deficit)	<u>\$ -</u>